

MINUTES

REGULAR MEETING OF JANUARY 25, 2023

Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Vice Chairman Matthew Dent on Wednesday, January 25, 2023 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

On roll call, present were Trustees Raymond Tulloch, Matthew Dent, David Noble, Sara Schmitz and Michaela Tonking.

Members of Staff present was Director of Finance Paul Navazio. Members of the public physically present were Mark Helleckson, John Klein, Kate Neslon, Joseph Schultz, Pandora Bahlman, James Conces, Gail Krolick, Aaron Katz, Tim Buxton, Susan Johnson, Connie Starr, Margaret Martini, Frank Wright, Michael Abel, Yolanda Knaak, Denise Davis and others.

C. INITIAL PUBLIC COMMENTS*

Mark Helleckson read from a prepared statement, which is attached hereto.

John Klein read from a prepared statement, which is attached hereto.

Kate Nelson read from a prepared statement, which is attached hereto.

Joseph Shultz congratulated the new Trustees and wished them luck and success. He suggested that the Board of Trustees do not increase the budget for the Flashvote Services; he commented that including the multi-lingual translation option is a good idea, but the trouble is that it is the top of a slippery slope. He continued that it is first a nice idea and then a required idea and you will find that you will need to translate for every language on the face of the earth. He asked if the Board of Trustees would consider moving the meetings to the Chateau and commented that there is interest in the community to attend the meetings. He continued that increasing the crowd is a double edge sword because you then get big mouths like him talking for 3 minutes which extends the meeting, but he thinks it is a good idea to make the meeting a welcome place to as many people who want to attend as possible. He commented that his sweetheart is involved in a ladies group regularly at the Chateau and up until recently, they did not have a fee to hold their meetings there. He continued that she has complained to him that now there is a \$500.00 fee

per meeting that is going to be imposed. He commented that he has been informed that a number of the ladies in the group have balked at paying the lunch fee, so the lunch fee and meeting fee is going to be a problem for a fair number of their members. He asked that the fee be looked into and reconsidered.

Pandora Bahlman congratulated the new Trustees. She stated that she is a 45-year resident of Incline Village, 21-year gold card employee of IVGID and a native Nevadan. She commented that she is asking that when the Trustees discuss the employee benefit of beach access, they keep in mind that we are in the middle of a workforce crisis and many employees have had to move to Carson City, Reno and further to find affordable housing. She continued that for the past 38 years, the District and residents of Incline Village have recognized the non-resident employees, committed to the community, by inviting them as guests to the restricted beaches. She continued that the invitation has served the District well by creating a workforce that feels like they are valued and an essential part of the community. She commented that this moment reminds her of the old saying, "treat others as you would like to be treated" and she stated that when people are treated with respect and gratitude, it is received in return and when others are treated as less than, that will also be received in return. She continued let us choose to respect our employees, rather than treating them as if they are easily replaced; if this does not happen, there is a risk of alienating the loyal committed workforce and they will leave the District. She continued that there would be no one left to provide services that are expected. She commented that in the last 4 years, many key employees have left the District because they feel undervalued; a prime example is the mass resignation of at least 10 key positions who have gone to work for the North Lake Tahoe PUD, where the Board supports their employees. She continued that research has shown that when a community no longer supports its workforce, it runs the risk of imploding, and all services must be sought outside of the community, which leads to having another government entity run the District. She commented that her advice would be not to waste time taking away benefits from an already challenging workforce environment, but to focus on creating new revenue streams and showing gratitude to a hardworking committed Staff; remember that their success contributes to a well-run Village, and that contributes to the Board of Trustees' success as public servants. She continued that she would be happy to share research that supports her statement and walk them through a day of employment at the Recreation Center; feel free to reach out to her.

James Conces read from a prepared statement, which is attached hereto.

Gail Krolick stated that the dais up front did not turn out the way she thought it would. She congratulated the Board of Trustees and commented that the dais tells her a lot; she is wondering why the District General Manager is not sitting with the Board of Trustees. She stated that never in the history since she has been in Incline Village, has the District General Manager ever sat back in the audience or away. She continued that this shows her the type of respect the Board of Trustees has for the District General Manager and it speaks volumes as to why item F.1. is on the agenda. She commented that the gold cards have been a contentious issue for

years and stated that when she served on the IVGID Board of Trustees, she voted that the Trustees no longer have a gold card. She continued that the Board of the Trustees at the time felt it was important that the employees still felt rewarded and respected. She commented that she knows that this was brought on by Ordinance 7 and special counsel was supposed to be reviewing; she stated apparently they did because this item is on the agenda, but she does not have any information on what special counsel decided. She commented that according to the Board of Trustees own policy, not all of the information is provided so she respectfully requests that the agenda item be tabled until all of the information is provided to the community. She commented that she and the Board of Trustees received some beautiful emails from Mr. Aaron Katz and she wants to read some of it so the community is aware of what the Board of Trustees and herself have put up with over the last year; she read, "because they are being intentionally deceitful". She continued that Mr. Katz calling Staff intentionally deceitful is ridiculous; she stated there are 4 more pages, and this is outlandish. She commented that she has lived in Incline Village for 32 years and has never ran into anyone being deceitful to herself or the community.

Aaron Katz provided written statements to be attached to the meeting minutes. He commented that it is noteworthy that Tim Callicrate is not present. He referenced the budget and his request to make every operational expense in the proposed budget public so they can be examined. He continued that if this does not happen, no one has a clue as to what is being approved; the time for rubberstamping whatever the Staff brings to the Board of Trustees for approval, must end. He referenced the Flashvote contract that was approved at the last meeting; he stated that Chairman Dent asked Staff where the \$9,900 dollars was budgeted and the same question will come up for the \$3,000 that Trustee Tonking is requesting. He continued that the Director of Finance mentioned that unspent Trustee funds for travel, training, attendance and conferences could be used or unspent general government professional expenses. He stated to look at schedule B10 in the budget, which breaks out every expense assigned to the General Fund; he asked if they see any expenses for Trustee travel, training, attendances and conferences or professional expenses. He asked how anyone knows that these expenses were budgeted and stated that coming up with the details after the fact does not cut it. He continued that every line item expense, which is included under services and supplies, must be identified ahead of time so the Board of Trustees is aware of and can approve a budget that includes those expenditures but Staff refused to do this. He stated yes Gail that is deceit; when some new pet project comes along, all of the sudden, they come out of woodwork, and say it was budgeted, and asked where. He stated to look at the baseline budget that has been presented for next year and look at the General Fund; he asked if they see anything under expenses for travel for Trustees, conferences and professional services. He asked where the breakdown is and stated that the audit expenses are charged to the recreation fee, beach fee, and utility fee because Staff allocated part of that expense to other funds. He asked if they ever told Staff that they could do that and if they ever disclosed it and stated, that is called deceit, Gail. He stated to get all of the material ahead of time on the expenses or do not approve any budget, it is that simple.

Tim Buxton commented that he is present as a homeowner and a longtime District employee. He referenced the issue of the silver and gold cards; he stated he has been working at the District for 38 years and this is not the first time it has popped up. He commented that the last time(s) that it happened, different attorneys reviewed it and they found no problems with it; there is a ruling on it already. He continued that he would not want to be in the Trustees shoes; they do a good job. He asked if it has already been there, what makes this decision different from what it was before. He referenced people such as Bennie Ferrari and stated that these things are already recorded and there are copies of the reports. He continued that by saying no to this, is the thing to do, because if it is no, let it go to the next level and let a higher court figure it out. He commented that if something is being done illegal, it is the Board of Trustees job; the employees want to know too. He continued that he does not know if that makes sense to the Trustees, but to do what they are about to do, makes no sense to him. He stated there is a special counsel that advised the Board; he does not know what is included and he is not here to speculate. He asked if it is, how can one person be different than other people; it is a matter of opinion of an attorney, why the Board of Trustees would not simply say no, and let it go to the next court, let them figure it out, do the right thing and ensure it is legal and put it to rest. He continued that he does not think the Board of Trustees should take one person's opinion of an attorney when past precedence has already been set, not to mention all of the people that were promised gold and silver cards too, and now the Board of Trustees is going to take them back and it makes no sense to him. He asked that they please do the right thing.

Susan Johnson passed on her opportunity to comment.

Connie Starr commented that for the last 18 years she has purchased a season pass at tennis; she plays quite a bit and enjoys it. She stated that prior to that for 3 years, she worked at the tennis center which was fun. She continued that during that time, courts 8-11 were installed. She commented that she was an employee at Diamond Peak; she taught ski and has been around. She commented that she has been very involved with tennis events, clinics and lessons and mentioned it is a fabulous facility; there has been amazing Staff there throughout the years. She stated that she is concerned about the condition of courts 1-7 and stated that John Klein mentioned there was a survey that was completed in 2016 for repairs that needed to be planned for. She continued that should be in the budget because it is now 2023; she is really concerned about the condition of the courts and stated they are dangerous for people of all ages and all abilities. She commented that two years ago, there was a family of chipmunks living in a crack on court 6; it was big enough that 3-4 of them could hide in there and they would come out and duck back in when the ball went in that direction on the playing surface. She continued that court 4 has a little snake living in the northeast corner. It is living in a crack and people have to be careful when getting the ball from that corner. She commented that the patches are starting to fail where they have been patched over and it is dangerous and concerning. She continued that there is documentation that says what needs to be done and in her opinion, based on her experience from her real life before Incline,

when you are responsible for the facilities, there are 5,10,15 year plans so that they are maintained, safe, functional and usable for the community or whoever they are for.

Margaret Martini commented she has been a resident for 50 years and yes, she is a senior citizen. She asked why everyone is here at this facility and stated that when the community voted to build the Chateau, it was supposed to be a community building. She stated people are crammed in this facility and people are not coming because they do not want to stand out in the cold. She continued that the Chateau is the community's facility and it needs to be addressed to have the meetings for the community in that building. She commented that she was a member of Ordinance 7 and asked what took so long to get the determination from the attorney. She continued that several members of Ordinance 7 have asked repeatedly where the determination is; if this gentleman has been paid so much money, why has not a written determination been received. She stated that once a determination is received, it is valid but right now, it is just so and so said, and it needs to be validated. She referenced the budget and stated she does not know how many people in the past 50 years she has lived here have said there is going to be a zero based budget and they campaigned on a zero based budget. She asked where it was and stated there is not any talk about it; she stated the community needs to have line items for every expenditures so it is transparent. She stated that everyone is referring to transparency; there is nothing transparent about the budget either actual or proposed. She commented that the District needs to get rid of the slush funding and stated it is ridiculous to pull from this and there is no accountability for it; that is called slush funding. She referenced the voting of the employee giveaways and the silver and gold cards; she stated she is convinced that previous Board of Trustees do not know how to read a deed. She continued that it is apparent to a layperson like herself, that the access is limited to property owners and their guests, with payment and to some hotels and motels so nobody gets a free ride.

Frank Wright commented that he is appalled that all of the employees are crying bloody murder because they cannot use the beaches; he suggested coming to Crystal Bay where residents who live there, pay a recreation fee and paid for the beaches and money is not taken out of the recreation fee to support the beaches. He continued that now the employees from Reno come up and say they will not work for the District if they cannot use something that the owners have paid for. He stated why don't they come tell the people in Crystal Bay; he has been here for 45 years and has watched his son and daughters not be able to attend anything at the beaches without having to get a special privilege from someone in Incline Village to let them play and associate with their friends in Incline Village. He commented that this is horrible and to buy into this thing about not being able to get employees to work, go somewhere else, the District will find someone else and there are plenty of people out there to work and get paid what the District is paying them. He referenced the beach deed and stated he was on the Ordinance 7 Committee; he raised the issue of why employees who live in Reno who are not paying the recreation fee are allowed to go on something that people who live here and pay a recreation fee, cannot use. He continued but they have some kind of special privilege, give me a

break, the owners do not get a privilege and do not get to use something they are not paying for. He commented they want equity and fairness, why do they not fight for us before they start fighting for themselves; the owners are paying for it. He continued that it is unbelievable and about time that someone read the deed; Ms. Martini was eloquent about that, there is nothing in there that states that employees have access to the beaches and whom live somewhere else. He stated that it says parcel owners and their guests, not employees and their guests and he would not believe a thing about those records that were spouted by another resident about how many people use and access the beaches; they are all phony. He continued that everything that is produced by Incline Village is phony; they have a District General Manager who doctors everything and will not give any information. He commented that the District General Manager stated at the last meeting that all public records have been provided except for one. He is calling baloney; he can count 15 that he has that have not been provided. He continued that he knows another person who has 10 and he knows 1 person who has about 30 that have not been provided, and if they were provided, they were doctored up and did not have all of the information that was requested. He asked if this was going to continue or be changed and stated that employees that live in Reno do not deserve to be on something that he cannot go on and he lives here and pays the recreation fee.

Michael Abel referenced items F.1 and F.2; he commented that he has been waiting on a public records request for over 1 month to have the work product of the Thorndal Armstrong Balkenbush organization including any emails, memorandums, materials or scope of work that they provide to the District General Manager regarding beach access and the Ordinance 7 Committee. He continued that he wanted any work product, any information and unredacted bills and so far, after 1 month, he has been given squat. He stated that the Director of Administrative Services should be fired and he does not know what she now does for the District. He continued that he has asked her successor, the District Clerk, for the comments and he told the District General Manager that they were stonewalling him. He commented the District General Manager indicated they were not stonewalling him; he stated he has received nothing and the public has received no information about what the Board of Trustees spent \$50,000 on. He continued that it should be public information and it is not out there; it is outrageous that he has not been provided the information in a timely fashion. He stated it is a violation of the NRS 239 regulations. He referenced the beach pass access by employees and stated he is not completely unsympathetic to the employees; he feels that the deed restrictions are the deed restrictions and you cannot change the law and it needs to be honored. He continued that he had suggested there is a backdoor way around it; he had suggested at a meeting about 6 months ago that property owners could donate their unused beach passes to a bank that could be used by the employees for beach access. He stated he thinks that would be an equitable way of dealing with the situation and it would allow employees to access the beaches on an as needed basis; he thinks this would be a good idea. He referenced item F.2. and stated everyone knows what the setup is at IVGID.

Cliff Dobler read from a prepared statement, which is attached hereto.

Tim Callicrate commented that he is present and he did not want Mr. Katz to worry himself into anemia about that and he watched the last meeting as well. He stated that he understand after the public comments were made during the first portion, Mr. Katz decided it was time to leave. He referenced a comment made earlier by Ms. Martini regarding why the meetings are not held at the Chateau; he stated there is a bonafide Boardroom that 95% of the time works for the number of people that show up and it is usually the 6-8 people. He continued that hopefully more people will decide to enjoy the meetings in the Boardroom. He stated that it costs between \$1500-\$2000 per meeting in the Chateau and it is usually overkill for the number of people; this was one of the reasons the meetings were brought back to the bonafide Board room. He continued that they were always accused of wasting money and they were trying to save some. He stated to be careful on the situation with the gold and silver cards for the employees; many of the employees were hired with the understanding that they would get a gold or silver card depending on how many years they serve the District. He stated to take away from those that have those opens up for potential litigation and sends the wrong message. He continued that moving forward from this time; they could dispense with it after a certain number of years and say after that time, that there is no gold and silver cards as an option. He stated that employee access to the beaches is meniscal and hopefully the folks who spoke, who are all residents in the community, got their message across. He stated to keep up the great work and there is a lot of work ahead.

Diane Becker commented that the Trustees have a difficult decision before them with respect to the beach access; she thought it would help to remind everyone of the history of the beach deed. She stated the history of the beach deed dates back to the promises made by the original developers of Incline Village to the individuals who purchased lots and homes; that those individuals would have a private exclusive beach. She continued with at that time, there were disputes between the property owners and the developer as to when they were going to transfer the beaches; the beaches were supposed to be transferred to an Owners Association but they could not borrow money in order to finance the beaches. She stated the beaches were then transferred to IVGID and they have done a good job all these years providing the beaches. She continued that today the issues have been raised by a number of residents and nonresidents who threaten the beaches as to the fact that employees have access; she believes that IVGID has gone to a lawyer and received advice. She stated the advice of the lawyer is going to be confidential so she is not sure how they will give the community the information; she does believe the advice needs to be followed and she does not know what the advice is. She continued that she knows it is a difficult decision for the Board of Trustees; she hopes that with whatever decision that is made, and if the decision is made to take away beach access, there is work with the employees so they continue to feel valued because they are valued. She stated that IVGID is required to comply with the beach deed; it says coveted and agreed that the real property will be held, maintained and used by grantee, IVGID, solely for certain purposes. She continued that she does not know if those purposes can include the employee, which requires advice from counsel; she looks forward to hearing what the discussion and decision is but in the

end, this is not a decision against employees. She stated it is a decision as to what is required as a matter of a recorded deed.

Rebecca Williams referenced the topic of employee beach access and stated that everyone says to keep reading the deed and the deed says parcel owners and their guests; IVGID is a parcel owner and the employees are their guests. She continued that it is an important benefit to offer the employees and make it worthwhile for them to care for and dedicate themselves to the community. She commented that she thinks it is a big mistake to take away a small cost as a benefit for the employees as it does help them feel like a part of the community. She continued that it is not a minor benefit and it is a big mental benefit; she hopes the Board of Trustees does the right thing and not try to remove the benefit.

D. APPROVAL OF AGENDA (for possible action)

Chairman Matthew Dent asked for any changes to the agenda; Trustee Tonking asked that General Business Item F.1. be pulled from the agenda for not having done due diligence; she would like to have more information including possible ways to add different access and give employees more information on other options. Trustee Tulloch stated following the same logic, he would like to remove Item G, the workshop, because they do not have full information as pointed out in public comment. Trustee Noble stated he is fine with delaying General Business Item F.1.; he has some information that he would like to dig into and he thought the last caller's statement provided some information that he thinks is worthwhile to explore more. He stated he would like 2-4 more weeks to have a chance to look at it. He referenced the budget and stated this is workshop number 1 and he thinks it needs to move forward; if Trustees feel like there needs to be more information, it can be discussed and brought back the second round. Trustee Schmitz requested that Consent Calendar Item E.1. be moved from the Consent Calendar to General Business. Referencing items F.1. and G, she stated she feels they need to be addressed and remain on the agenda. There were no objections to moving Consent Calendar Item E.1. from the Consent Calendar to General Business.

Trustee Tonking made a motion to remove General Business Item F.1. from the agenda. Trustee Noble seconded the motion. Chairman Dent called the question and the motion did not pass with a 2-3 vote; Trustee Tonking and Trustee Noble were in favor and Trustees Schmitz, Tulloch and Chairman Dent were opposed.

Trustee Tulloch stated he no longer wanted to have item G removed from the agenda and Chairman Matthew Dent indicated Consent Calendar Item E.1 would become General Business Item F.0; the agenda is approved as revised.

E. CONSENT CALENDAR (for possible action)

E.1. SUBJECT: Review, Discuss and Possibly Approve Authorizing an Increase in the Agreement with Flashvote Services by \$3,000, to a Not to Exceed Amount of \$12,900.00 to Include Multi-Lingual Translation Services (Requesting Trustee: Trustee Michaela Tonking) (this agenda item became General Business Item F.0.)

F. GENERAL BUSINESS (for possible action)

F.0. SUBJECT: Review, Discuss and Possibly Approve Authorizing an Increase in the Agreement with Flashvote Services by \$3,000, to a Not to Exceed Amount of \$12,900.00 to Include Multi-Lingual Translation Services (Requesting Trustee: Trustee Michaela Tonking) (this was Consent Calendar Item E.1.)

Trustee Tonking referenced multilingual translation and stated that in the contract, it is only Spanish speaking and the schools in Incline Village of Washoe County have some of the higher percentage of English language learners. She continued that if those students are English language learners, then their parents are also English language learners; she feels to create equity for the community and to ensure that an equitable viewpoint is received; the additional charge of \$3,000 needs to be added to ensure all voices are heard in the community. Trustee Noble stated he agrees with the reasons stated that having multilingual translation services would be appropriate; however, he is going to vote no on this item based on the reasons he provided at the last meeting regarding Flashvote Services in general. Trustee Tulloch stated he thinks the emotions behind this are quite commendable; the real problem is where to actually stop. He asked if they start putting every single IVGID sign in bilingual or multilingual wherever and do they start printing all of the Board of Trustees papers in multilingual and how many languages do they use. He continued that he thinks they need to be mindful before starting down a slippery slope; he does not want to feel like he is back in Canada with multilingual signs. Trustee Tonking stated there is no official language in the United States. Trustee Schmitz stated she agrees with the intent and the positive outreach to the community but she spoke with Kevin Lyons; she asked him how this typically works and one of the things he brought to her attention was it takes more than just creating one survey. She asked if the District has a strategy; would things like the IVGID Quarterly and surveys at Diamond Peak be created in multiple languages? She stated that if this is the direction that the District wants to go in, doing it with just one survey does not fulfill a long term strategy or need; she thinks there is a question for Staff about what has been done to date. She continued that she thinks the Board of Trustees should discuss if they want to have a long-term strategy of doing things bilingually and as Trustee Tulloch said, will the

Board packets be produced that way. She stated that based on the feedback she received from Mr. Lyons, if the District is not fully engulfed in a multilingual strategy, by doing one effort, it is not going to have significant results or impact; she needs to hear from the District on what the current situation is. District General Manager Winqest stated the District has a practice where they translate some of the programming; many of the programming flyers and other materials that go out to the community are in Spanish. He continued that the District does not have a formal strategy; however, there are times where the District feels it is important to translate, in particular in Spanish, for the reasons that Trustee Tonking mentioned as far as the overall Hispanic population of the community. Chairmen Dent referenced door hangers and outreach and asked what has been done; this issue had been discussed with Mr. Lyons and he said there would be an active cooperation the District would have to do to see any measurable results. He asked if neighborhoods, addresses, streets, etc. are being sought out to obtain input for the community or if surveys are being sent out and the District is hoping for responses; he is curious as to how targeted it is. District General Manager Winqest stated he cannot remember a time where a Spanish translation of a survey has been done; he believes it was done for Ordinance 7 which was done through the internal software. He stated he agrees that there should be a strategy that the District has moving forward, but if the Board of Trustees are going to engage with the community on subjects such as priority projects, he would suggest that the District start focusing on multilingual translation; he does understand Trustee Tulloch's point that it could be a slippery slope from the standpoint of there being folks in the community that speak other languages. Trustee Tonking stated she thinks there have been two surveys that were in Spanish or at least she requested that there be two in Spanish. She continued that she believes that it was no cost because there was somebody on Staff that could translate. District General Manager Winqest stated that is correct; most of the time the District has done Spanish translation is because they have had native speakers on Staff. Trustee Tonking stated she understands the concern about running into a slippery slope, but she thinks it's worth a try to do it with a couple of surveys and if all of the sudden there are people with other languages, then maybe they can decide it won't work or it's inefficient but she is willing to give it a try. Trustee Tulloch asked if it could be in Gaelic for the Scottish speakers as well since he is a part of the community. He continued that he is trying to make a point; where is the line drawn and asked if it is just with a couple of majorities or try to reach out to every language in the community. He continued that without a formal Board policy on this, he thinks it is dangerous to decide on an ad-hoc basis; this may be a good policy for the Board of Trustees to address but he thinks they need to be careful about doing this in an ad-hoc fashion because then it leaves them open. He asked if at the next Board meeting, they would get an entourage of people speaking different languages making their points. Trustee Schmitz referenced the translation used in the

Ordinance 7 survey and asked about how many responses were received in comparison to the English responses. District General Manager Winquest stated it was minimal as compared to the English speaker responses; he cannot say for sure but believes it was at least a few dozen. Trustee Schmitz stated she believes they need to make all community members feel valued and a part of the community; however, she asked Mr. Lyons if the District could try this and discontinue it if it does not end up working. She continued that Mr. Lyons gave the opinion that there has to be a strategy, which she agrees with. She stated Mr. Lyons felt there would be 10 responses, and she looks at this if it costs \$3,000, more than 10 responses should be expected. She continued that she embraces the concept of making sure they are being inclusive in the community but she feels that there needs to be an overall strategy of what materials, when they would do it, etc. She stated that it is important to have some discussion at a future meeting but the expenditure at this time, without having a broader and more comprehensive strategy across the District is a significant expense. District General Manager Winquest stated that if the Board decides they want to move forward with this, Staff has multiple ways they can provide outreach to the Hispanic community, to include the schools and programming. Trustee Schmitz stated she appreciates the idea and support, but that just makes the cost higher and she thinks this needs to be discussed as part of the budgeting process. Trustee Tonking stated she would like to point out that there are many Latino community members who work for the District who could tell people between their soccer leagues, Rotary clubs, teaching, etc. and it does not cost anything to do so. Chairman Dent stated he thinks they should be reaching out to the non-English speaking members of the community to get feedback and it sounds like a discussion can be brought back to figure out a plan and strategy moving forward. He continued that perhaps later in the year or when the Flashvote contract is up for renewal, it can be included, but there needs to be a deeper dive and understanding of what the cost are; he asked that this item be placed on the long range calendar to be brought back in the future.

F.1. SUBJECT: Discussion and Possible Action to No Longer Provide Access to District Beaches to Employees and Holders of Silver or Gold Cards

Chairman Dent provided an overview of the submitted materials. District General Counsel Melissa Crosthwaite reminded the Board of Trustees that they have had discussions with special counsel and general counsel and that information is considered attorney client privileged; it is not to be shared beyond the members of the Board. She continued that this is a long-standing practice and the Trustees are the holder of the privilege and the information is to remain confidential. Trustee Tulloch mentioned there was a public comment made earlier that a legal opinion had previously been provided that said it was ok to provide employees with beach access; he is not aware of

that opinion and asked District Counsel Crosthwaite is she is. District General Counsel Crosthwaite stated she could not speak to that as she has not been privy to this particular matter but if there was a legal opinion, it would be available to the Board of Trustees but not members of the public. Trustee Tulloch stated there has been a lot of talk about withdrawing an employee benefit and asked if this policy was ever passed. District General Manager Winqest stated he believes it was around 2014-2015 when the Board of Trustees deliberated over employee recreation privileges; he believes at that time, the recreation privileges were approved and that included employee access to the beaches. Trustee Tulloch stated he is asking because he is trying to understand if a resolution was passed. A member of the public handed the District General Manager a document, which was an Ethics Commission statement that was related to an ethics complaint about whether or not the District can provide gold and silver cards. He continued that he does not believe beach access was called out in specifically but he believes the Ethics Commission did not see any violations with the District offering gold and silver cards. He stated those are documents that the Board of Trustees has access to; if action is not taken tonight, Staff is happy to provide the information for the Trustee's review. Trustee Tulloch stated he believes the only legal opinion that has been settled in court was when Crystal Bay residents were trying to seek beach access, which was denied; he asked District Counsel Crosthwaite to confirm. District Counsel Crosthwaite stated she could not answer that, as she was not privy to the information. Trustee Tulloch stated it is the only legal opinion he is aware of. District General Manager Winqest stated he has information to share with the Board of Trustees; it speaks to a resolution on November 10, 1988 and he believes there has been a couple since then. He continued that he thinks this is about reviewing the additional information that is out there; he stated that as a new Trustee, if they have not seen this information, they would benefit from it as far as opinions from past legal counsel, specifically one from the late 1980's. Trustee Tulloch stated that since the District General Manager has been involved in legal discussions over the last 18 months, he assumes that these previous opinions would be brought up at the same time. District General Manager Winqest stated he believes all or most of what he is referring to has been provided to special counsel; anything that Staff could find related to this subject was provided to special counsel but he can't say definitively until he checks the documents that were provided. Trustee Tulloch stated the Board of Trustees should work under the assumption that special counsel reviewed all of these documents; since they have been mentioned, they would have been passed on to special counsel so the advice from special counsel has taken these documents into account as well. District General Manager Winqest stated he has no reason to believe that special counsel did not review any of the documents; he explained that the document from the Ethics Commission was likely not included because it did not involve beach access. Trustee Tulloch asked if this motion is purely dealing with beach access and not with gold and silver cards. Chairman Dent stated it does not remove gold and silver cards; it removes beach access from current or former employees.

Trustee Tulloch stated he was wondering from some of the public comments that were made. Trustee Noble referred to people who hold gold and silver cards and asked for confirmation that they could still retain those but not continue to have beach access if they were non-residents. Chairman Dent stated that is correct. Trustee Noble stated this is not attempting to address overcrowding and asked if that is correct. Chairman Dent stated he would rely on what the memo says; the crux of this is "to prioritize beach use by only those referenced in the beach deed." Trustee Noble stated there have been a few things that have come up that lead him to ask again that this item be deferred for a couple of weeks; he's hearing about the opinion from the 1980's, the 1994 Ethics Commission statement, the resolutions from November 10, 1988 and all of the documents that were provided to special counsel. He stated he would like to have the opportunity to review the documents as well, being a licensed attorney for 25 years in Nevada; he has background in reading legal documents. He stated this is about the non-resident employees; they have had access for decades and he does not see the harm in waiting 2-4 more weeks before rescinding the access. He stated that implicitly, and now explicitly, IVGID has determined that non-resident employees are guests of the parcel owners of which IVGID is also a parcel owner; it looks like this has been done explicitly as well so that is consistent in his reading of the deed with regards to employees being guests of property owners who are represented by the IVGID Board of Trustees. He continued that he would like to review the resolutions if they are explicit in connecting the dots to the deed and explicitly provide non-resident access to the beaches so it is consistent and locked tight; this does not mean that people will not sue. He continued that you cannot prevent everyone from suing, but you can do everything in your power to prevent people from winning and still uphold the deed. He stated that the deed is sacred and that is what they are here to uphold above anything else; he mentioned maybe his risk tolerance is a little bit higher than others but he thinks moving forward this is an extremely risky adverse approach that's not necessary. He continued that they already have a very difficult time hiring folks; the quality of the people who are hired will probably go down. He stated he will not be able to point and say the reason why but it is the continuing of piling on that; he does not think is appropriate. He continued that the employees take care of the facilities and provide the services so that the community can enjoy the services and he thinks they are a part of the IVGID family and they should be treated as such. He stated he thinks previous Board of Trustees have done that and that the Board should continue to do that. Trustee Tulloch stated he thinks everyone understands the emotions involved with this but they also have to look at the other side of things. He reads the beach deed as explicit and asked if they were to go against the terms of the beach deed, could the District equally be open to a class action lawsuit by property owners who felt their property values have been impacted? District General Counsel Crosthwaite stated it would not be appropriate for her to comment on this matter. It would be a discussion that they would need to have with legal counsel in a non-legal meeting. Trustee Tulloch stated he would ask the question in a hypothetical manner and he is

thinking aloud that there would not be anything that would stop a group of property owners from filing a lawsuit against the District, which the District would likely have to expend significant funds to defend themselves. District Counsel Crosthwaite stated that without doing additional research, she would not be able to indicate the likelihood of this but an individual can sue for all kinds of reasons or no reasons at all. Trustee Tulloch stated she is starting to sound like an economist. He stated that for the record, this is not something that is targeted at employees and he understands the emotions behind this and what employees are saying. He continued that he also understands there is a beach deed and by reading the deed, it is clear; he may not be a licensed lawyer and he has slept at a Holiday Inn. He stated he has done legal work and he reads it from those terms. Trustee Schmitz stated she understands the difficulty of this decision and it is not anything to take lightly; there is a beach deed, and for the property owners, it is the Board's duty to do what they need to do to protect the beach deed and people cannot be treated differently; they have to remain within the law. She continued that more than a year ago, the Ordinance 7 Committee requested special legal counsel review this issue and other issues. She stated the Board of Trustees has been counseled on the issue and she has all the faith in special legal counsel; they have reviewed all of the documents and history. She continued that the Trustees have received information and it is their duty to act within the law and make a decision to either uphold the beach deed or not; this is very difficult but the Trustees have received guidance. She stated that the District will need to start hiring for summer and this is going to be a challenge; making a decision and being decisive based on the legal information that has been received is the most prudent, protective and the best ability to reduce the liability to the District as it relates to upholding the beach deed. She continued that she understands where employees are coming from; if the Board of Trustees decides to make a decision, she is hoping the District General Manager and Director of Human Resources will formulate some recommendations to bring before the Board of Trustees. She stated the Trustees have received recommendations from legal counsel and she does not see how any Trustee doing their own legal work is in the best interest of the parcel owners; it is the Board of Trustee's duty to uphold the beach deed. Trustee Noble stated there are 5 Board meetings between now and May 1st and he believes it is in early May when there is personnel at the gates checking ID's. He asked the Board of Trustees for the opportunity to review the documents that special counsel has reviewed and have an opportunity to have another meeting with special counsel so everyone has the information available to discuss with special counsel prior to making a decision. Trustee Tonking stated that a special meeting could be held for this as they have done for other issues in the past; she is not always for special meetings but it can be done. She continued that after this decision, there are more questions that she neglected to ask legal and she wishes she could because there is more information that she would like to receive. She stated that this is the second Board meeting in a row where the Board of Trustees have talked about restricting employees; at the last meeting, the Board of Trustees gave

themselves benefits as they took away benefits from the employees, and this makes her upset. She continued that the Board of Trustees need to think about their perception as well; she would like to hold off on this as well. Trustee Tulloch asked Trustee Tonking what additional benefits the Board of Trustees granted themselves. Trustee Tonking stated it was in writing in 3.1.0; it was assumed that once a week the Trustees get access. She continued that some Trustees also have Trustee cards and some do not; some are using their Trustee cards to access beaches instead of the recreation passes. Trustee Tulloch stated some of the Trustees use their own cards for that and he understands that there was a previous Board resolution that granted the Trustee access. Chairman Dent confirmed and stated the Board did make that decision sometime in the last 8 years while he has been on the Board of Trustees. Trustee Tonking stated then maybe the Board of Trustees should considering taking that back, if employee benefits are going to be taken away. Trustee Tulloch stated he is fine with taking away Trustee access to the beaches on the same basis. Trustee Tonking stated she was referring to taking away the benefit of going to venues once a week. Chairman Dent asked that the Board of Trustees stay on topic. Trustee Tulloch stated this issue has been punted by the Board of Trustees since last April; it has been on the agenda several times and almost \$50,000 has been spent on special counsel advice. He continued he is not prepared to put the District or himself at risk for disregarding advice provided based on their review of all of the documents. He stated that if some of the documents were not provided to special counsel, the question would be why.

Trustee Tulloch made a motion to no longer provide access to District beaches to employees and holders of silver and gold cards, and direct the District General Manager to update personnel and similar policies to reflect this change based on advice from legal counsel. Trustee Schmitz seconded the motion.

Chairman Dent stated that the Board of Trustees is prioritizing the beach use for those directly referenced in the beach deed. He stated he understands this is a very sensitive topic; he had the pleasure of going to the Public Works Department earlier and they do feel like the Board of Trustees are chipping away at some of the benefits. He continued that it was difficult; the Board of Trustees are fiduciaries and answer to those who elect the Trustees and have the beach deed to protect; on the other side, there are the employees who answer to District General Manager Winquest, and ultimately the Board of Trustees so it is a tough situation.

Chairman Dent called the question and the motion passed with a 3-2 vote; Trustee Tulloch, Trustee Schmitz and Chairman Dent were in favor and Trustee Tonking and Trustee Noble were opposed.

F.2. SUBJECT: Review, Discuss and Possibly Approve Policy and Procedure No. 142 – Resolution 1898 Personnel Management

Policy.

District General Counsel Melissa Crosthwaite provided an overview of the submitted materials. Trustee Tulloch referenced the redline changes and raised several changes he would like to see and provided some suggestions for the changes which was followed by discussion. The changes to be made are as follows:

- Page 33 of the Packet, Section II, Second Paragraph, last sentence, should read: “The General Manager’s role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.”
- Page 34, Paragraph entitled “Longevity” should read: “Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- Same Page, next Paragraph entitled “Management” should read: Management. IVGID will develop senior department heads as a management team which can work with the General Manager in addressing overall IVGID operational and business needs and assist the Board of Trustees in policy development.”
- Same Page, Section IV, First Paragraph entitled “Procedures,” second sentence should read: “In order to maintain this accountability, the General Manager, in consultation with the Human Resources Director, must be given the authority to administer personnel matters without direct Trustee intervention or influence.”
- Same Page, Same Section, third Paragraph down, first sentence, should read “The General Manager will keep Trustees informed about the status of all major personnel actions relating to senior management positions.”
- Regarding the next sentence, “Department Head appointments” should be defined.
- Page 35, first Paragraph, first sentence, should read: “Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or Director of Human Resources in private.
- Same Page, 5th Paragraph, second sentence, should just read “The General Counsel shall report to the Board.”
- Same page, 6th Paragraph, first sentence should read: “The General Manager shall recommend, and the Board of Trustees shall consider

and establish, salary ranges for all non-contract, full-time permanent employment classifications.”

- Same page, 7th Paragraph, first sentence should read: “The General Manager and/or Human Resources Director shall set a specific salary for each employee within the salary range established by the Board of Trustees.”
- Same page, 8th Paragraph, last sentence removal of an “and” between personnel policies and budgetary considerations It should be a comma.
- Same page, last Paragraph, add “should advise and discuss” which included as follows in that sentence (so that is makes sense): “The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, ...”
- Take the very last sentence of the Policy (at Page 36) and copy and paste after the last sentence of the prior paragraph. Just to not make it awkward, add “Again, where such actions pertain....” To that last paragraph.

Trustee Noble asked if the reasoning behind this is to ensure that the Board of Trustees is informed of what General Counsel is doing with regards to work with the District General Manager; in the past the communications were provided to the Chair and not the full Board and this is to keep the full Board informed as to what is going on? Chairman Dent stated that is correct; the language is being changed so it is clear that the General Counsel that is hired by the Board of Trustees is overseen by the Board of Trustees and the Board Chair would work with the General Counsel. Trustee Tonking asked District General Counsel Crosthwaite if that his her understanding of what the language states; she stated when she reads it, it sounds like the District General Manager is not supposed to be in contact with General Counsel so she is seeking clarification. District General Counsel Melissa Crosthwaite stated she thinks that is accurate; it is necessary for Staff to have communication with General Counsel in order to serve the Board of Trustees. She added if there are additional concerns or issues beyond this topic, it should be placed on an agenda to be discussed. She continued that as an attorney who works for public entities and understands how it works, that is how she would read it. Trustee Tulloch stated this language is consistent with the language in the resolution that he provided at the last Board Meeting. He continued that he made a clear clarification at the last meeting that he sees a clear difference between policy guidance and normal operational legal support; he stated that if the volume of work is such, it might be necessary to have a legal counsel provide legal support. He continued that the difficulty might be that there is a wide range of legal advice whether it is personnel or transactional advice. He stated that he was clear at the last meeting that this was to provide the Board of Trustees with policy direction from the General

Counsel. District General Manger Winqest stated he is confused by the language and asked if he is able to communicate with District General Counsel without permission from a Trustee. Chairman Dent stated he thinks that he is able to do that and explained that it is the oversight piece of it; the Trustees did not have oversight before, and maybe one Trustee did but other Trustees did not know about it. He continued that Trustee Tonking told him that she had just found out that the District General Manger and previous Board Chair were meeting with General Counsel once a week. He stated that the District General Manager told him two weeks ago that they were meeting once a week; he did not know that before then. He continued that Trustee Schmitz found out through District General Counsel Nelson mentioning it, so no one was aware that there was oversight with the Board Chair and District General Manager sitting down discussing what the attorney was doing. District General Manager Winqest stated he cannot do anything about lack of communication amongst Trustees; he assumed that it was known. He stated that anything less than Staff's ability to be able to reach out to legal counsel on an immediate human resources issue and was stopped by Chairman Dent who stated that is not the issue; Chairman Dent stated the issue is legal counsel does not need to be CC'd on things they shouldn't be CC'd on and waste their time. He stated they are not taking legal counsel away from Staff; this is the Board of Trustees adjusting the previous resolution to state what the rules are and to ensure that new Trustees do not lose the institutional knowledge and understand the process. He continued that he and the District General Manager will meet with legal counsel weekly as discussed; the Board of Trustees is not hindering Staff's ability to do their jobs or the District's ability to defend against any liability. District General Manager Winqest stated that the Board of Trustees would be made aware if there are going to be any attempts to restructure a department or add new positions through the budget process; he stated that the District does not have the authority to create new positions after the budget has been approved by the Board of Trustees. Trustee Tulloch stated it is more than that; as it is currently written, the District General Manager could completely restructure the District as long as he did not abolish any of the departments, he has carte blanche to completely restructure any department without any reference to the Board of Trustees, which could change the way the District operates. He stated it is being added so it is by consultation with the Board of Trustees.

Trustee Tonking made a motion that the Board of Trustees approve Policy and Procedure No. 142 – Resolution 1898 Personnel Management Policy to include the language directed by Trustee Schmitz, Trustee Tulloch, and Trustee Noble as discussed earlier. Trustee Tulloch seconded the motion.

Trustee Schmitz suggested directing Staff to review if Resolution 1480 is referenced in any other policies and update it to the new resolution number.

Trustee Tonking amended the motion and Trustee Tulloch seconded

the amended motion. Chairman Dent called the question and the motion passed unanimously.

G. WORKSHOP

G.1. SUBJECT: Fiscal Year 2023-2024 Budget Workshop #1 – Review and Discuss Budget Assumptions, Baseline Program Venue Budget/Financials and Facility Fee Assumptions

District General Manager Winqest stated that per Trustee Tulloch's comment earlier about not having complete materials, this is a starting point and the baseline budget. He continued that this is the purpose of Workshop #1 and he apologizes if there was an expectation that there would a draft budget presented at this meeting. Trustee Tulloch stated he understands that and he was just responding to the public comment where people wanted the full information; he stated this is a high level budget and it does not provide a line-by-line budget. He continued that he would like to request the native file spreadsheet in electronic format; it is hard to see the small print. District General Manager Winqest stated that Staff is not present to make presentations but if there are questions, they are available to answer questions. He continued that Staff would likely be present during the third workshop to present their preliminary budget; it is important to Staff that as Trustees start having discussion and have different things they would like to see in the budget, that the Board discusses it collectively and provides direction to Staff as a Board. Chairman Dent stated that if there is a point of discussion that comes up, the Board of Trustees will have a discussion at that time and provide Staff direction at that time. He referenced Board policy 5.1.0 and asked Staff to let the Board know where they are in the process; he asked if there was an overview of suggestions. District General Manager Winqest stated yes and the PowerPoint presentation that will guide the workshop will be added as supplemental material to the workshop. Director of Finance Navazio provided an overview of the submitted materials. There were several questions asked by the Board of Trustees and answers provided by Staff and vice versa; there was also much discussion on the item, which can be followed on the Livestream starting at approximately 2 hours and 38 minutes through 5 hours and 52 minutes. The Board Budget Workshop provided an opportunity for the Board to discuss Board priorities and initial direction to staff to guide the development of the FY2023/24 budget. The Board discussion focused on items identified at the January 11th meeting, including:

- Desire for venue and department managers to present their respective budgets, with a focus on
 - Seek input from clubs/user groups
 - Budget issues and priorities
 - Consideration of cost-saving measures
 - Ensure rates are set to meet cost-recovery targets

- Education and training funding
- Evaluate value of:
 - Memberships (ex. Nevada League of Cities)
 - Federal and State Lobbyist contracts
- General Fund
 - Purchasing / Contract Manager (authorized / unfunded)
 - Internal Auditor (potential new position)
- Community Services
 - Presentation of financials before/after Facility Fee allocations – removal of “subsidies”
 - Evaluate Golf Fund (320) and Ski (340) as “stand alone” businesses
 - Need to review each venue’s budget in relation to business plan over the next five years
 - Consider transitioning Parks maintenance, capital and selected Recreation programming to the General Fund – in recognition that these activities benefit the general public and not specifically parcel owners.
 - Evaluate Pricing for Couples Memberships at all venues
- Capital Improvement Plan
 - Develop plan for Administration Bldg.
 - Need to prioritize Beach House replacement project, and Diamond Peak Master Plan (Snowflake Lodge)
 - Safety concerns at Tennis and Pickleball courts
 - Prioritize Recreation Center improvements to expand gym capacity
 - Evaluate Capital Improvement Project carry-overs; re-budget if still needed
- The Board also discussed the desire to provide the budget information in a more transparent format, to include:
 - Use of State Budget forms (for consistency), along with
 - Line item budgets (for transparency)
 - Focused Discussion on Service Levels at the venues
 - Deep dive into golf service levels
 - Provide Organizational Charts for all venues
 - Provide breakdown across all funds of Services & Supplies

H. REVIEW OF THE LONG RANGE CALENDAR (for possible action)

District General Manager Winqest provided a brief overview of the long-range calendar. Trustee Tonking stated she will be on vacation during the last meeting in February. Trustee Noble asked that there be an update sometime in the near future regarding the progress at Snowflake Lodge.

I. FINAL PUBLIC COMMENTS*

Yolanda Knaak commented that she understands the decision regarding the employees and past employees using the beach as directly related to the beach deed; she thinks that taking away beach access from employees should have been preceded by a discussion of what benefits will replace the beach benefit. She continued that this approach would have given a different feel to the employees; she stated companies are always adding and deleting benefits. She referenced the last meeting and stated she agrees Burnt Cedar beach should not be closed and she agrees with keeping a walk-in gate for local residents. She continued that she is opposed to the turn style because it would make it difficult to get through with a large goose dog; the goose dogs are needed to chase the geese.

Margaret Martini commented that she would like to commend the 3 members of the Board of Trustees who are smart enough to read and understand the clear verbiage of the 2 page beach deed and voted to preserve the terms and conditions, therefore preserving the property values of the parcel owners of Incline Village. She continued that a direct violation of the deed restrictions and against the legal determination would certainly put the deed in jeopardy and perhaps cause the disastrous loss of restricted access of the 3 beaches. She referenced the \$2,000 amount mentioned by the previous Board Chair to host a community meeting at the Chateau and stated she is making a formal public records request for all records showing actual costs related to the meeting costs; \$2,000 is over the top to hold a meeting there. She commented that after listening to the financial stuff, she thinks a forensic audit is needed; there would be immediate numbers and would not be looking 4 years down there road for venues. She continued that it would be cheaper in the long run than hiring people to do it using Staff time; just get it done. She stated she does not know how many Board elections there has been where they run on a zero based budget and forensic audit, and nothing happens; this should be made a priority because it has been talked about and people voted because of that. She stated referenced outsourcing and stated she thinks it is a strategic plan and to look at the cost difference between internal and out sourcing and make a decision based on cost savings. She continued that the individual business and business plans and definition per business, with all the same parameters to the utilities and various departments is an excellent decision; it needs to be parceled out and individual which will mean there is no more slushing

back and forth; the slushing thing is marginal. She stated to look at a zero based budget and direct individual managers of the venue to do that.

Denise Davis commented that the budget discussions cause her to have flashbacks to her days working at government entities and large companies. She stated she realizes that the personnel cost is a big part of every budget but there is also stuff in the budget. She continued that she had managers who lived by the rule that they spend it all and ridiculous stuff was purchased; if money was saved, upper management showed their appreciation by cutting their budget. She continued that other manager's were incentivized to come in under budget to the point where they were bringing in their own office supplies She urged the Board of Trustees to try to find the sweet spot with the venue managers of how to be efficient, give them the money they need but appreciate cost savings.

Tim Callicrate commented it has been an interesting meeting and he will touch on a few things. He referenced Trustee Schmitz mentioning that Staffing is an issue; he goes back to the 3-2 vote that was made earlier about taking away privileges from employees at the beaches who are non-residents. He continued that it opens up a host of other questions of can the people who collect the trash at the beach or work at the concessions at the beaches allowed to work. He stated that according to the beach deed and by holding a strict situation, that will not happen; everybody that has to go onto the beaches to work the gate, concessions, etc. all have to be vetted to have access to the beaches. He continued that this could cause a Staffing issue; he cannot foresee the future but he thinks it was a decision that should have allowed Trustee Noble and Trustee Tonking the opportunity to ask additional questions for 1-2 more weeks. He referenced the quote made earlier about this can being kicked down the road and stated it has been for 20 something years and another 1-2 week would not create an issue; it was voted on so live with the consequences. He continued that as far as the morale of the Staff who work for the District and it is already difficult, he wishes them the best; he stated there is an exceptional group of people who work for the District. He continued that the majority of this Board have shown self to question the validity or opportunities of the current employees Staff which is unfortunate; they will have to live by the decision they made. He stated the community is small; many have been in the community for decades and some are newer. He continued that he hopes they will take a moment to step back because by the decision made, they have sent a loud and clear message over the District.

J. BOARD OF TRUSTEES UPDATE

There were no Board of Trustees updates.

K. ADJOURNMENT (for possible action)

The meeting was adjourned at 11:04 p.m.

Respectfully submitted,

Melissa N. Robertson
District Clerk

Attachments*:

Submitted by Mark Helleckson

Submitted by John Klein

Submitted by Kate Nelson

Submitted by James Conces

Submitted by Aaron Katz – Written Statement to be attached to and made part of the written minutes of the IVGID Board’s regular January 25, 2023 – agenda item G(1) – 2023-24 budget workshop

Submitted by Aaron Katz – Written Statement to be attached to and made part of the written minutes of the IVGID Board’s regular January 25, 2023 – agenda item F(1) – eliminating beach access to current/former IVGID employees/Trustees without beach access

Submitted by Aaron Katz – Written Statement to be attached to and made part of the written minutes of the IVGID Board’s regular January 25, 2023 – agenda item E(1) – paying an additional \$3,000 to translate wasteful flashvote survey’s into Spanish

Submitted by Cliff Dobler

Good Evening trustees, and fellow Incline Village Residents,

I am Mark Helleckson, and for full transparency, I am an IVGID employee, however; I am ~~trying to speak as~~ full time resident of this beautiful community.

Before I begin the main point of my comments, I want to state that agenda item F.1 does not have all relevant materials. It references special counsel but does not have the counsel's opinion attached. Also it doesn't include all of the items set forth in the template that the board agreed on last meeting. Therefore per policy 3.1.0 Section 0.4 "No matter shall be heard or acted upon without all accurate and relevant materials being published with the initial publication of the Board Packet. If materials are inaccurate or missing, the agenda item will be deferred."

I know that many on the board won't care that they are going to violate their own policy that they approved just 14 days ago, so I'll continue with my statement.

When I first moved up to Incline Village several years ago, I was renting at a place where the property owners, like a large number of landlords in town, held onto all 5 recreation passes for themselves. Outright refusing to offer a picture pass to their tenant who had signed on for a 1 year lease. As we have seen over the years, at least one member of this board feels that parcel owners are the only people in town that matter. But as a reminder, the vast majority of the *working class* in Incline Village are renters, not property owners. Parcel owners who pay the Rec and Beach Facility fees pass these fees on to their tenants with higher rent costs, ~~Most parcel owners then~~ hoard the passes for themselves, keeping the working class who lives here full time off IVGID owned beaches. I'm lucky, my landlords already promised to give me a pass when the board inevitably makes this short sighted decision, but that's not my point. I'm not going to stay silent just because I won't be affected. Some of you on the board, treat the working class like second class citizens. Before you further restrict beach access, maybe you should reassess and change ordinance 7 to guarantee a picture pass to anyone residing in Incline full time, per DMV records of address.

But that's a different discussion for a different day. Tonight you're going to strip away one of the few privileges that helps IVGID recruit employees over other businesses and municipalities. If you're worried about protecting the beach deed, who is going to come work the gates to protect it? Do you really think any of us will sit there and get yelled at by residents every day to 'Protect' a beach that we can't use? And yes, it is picture pass holders that cause the vast majority of the problems at the beaches. Ask anyone who has ever had the displeasure of working as a beach host, they will all readily and happily confirm this statement. Do you really think, in a climate where IVGID has struggled to hire lifeguards it's a sound decision to take away the one privilege that set us apart from other municipalities? Telling staff they have to leave the premises as soon as their shift ends, you really think they'll continue to work here? If you make this decision tonight, please understand it will cripple IVGID's ability to have a full summer staff this upcoming season.

As a final note, to the people who ~~are going to~~ criticize us working class folks for leaving the meeting early, it was important for me to make these comments in person so you the board can see that the people your decisions are affecting are actual living human beings. But I worked a 10 hour day today, so I'm going home. Ill tune into the livestream for the rest of this meeting, from my couch with my dog by my side. Thank You

GOOD EVENING. MY NAME IS JOHN KLEIN. I AM A RESIDENT OF INCLINE VILLAGE, AS WELL AS THE HIGH SCHOOL BOYS AND GIRLS TENNIS COACH AND A MEMBER OF THE TENNIS PLAYING COMMUNITY AT OUR TENNIS CENTER.

OUR TENNIS CENTER IS A TREMENDOUS COMMUNITY ASSET, BUT IN DIRE NEED OF SURFACE AND FOUNDATION REPAIR TO THE COURTS 1 THROUGH 7 (THERE ARE 11 COURTS TOTAL).

THE COURTS IN QUESTION WERE BUILT IN 1979, THEY ARE 44 YEARS OLD THIS YEAR HOWEVER, TENNIS COURTS HAVE A SERVICE LIFE OF 30 TO 40 YEARS... THOSE ARE NOT NUMBERS I CAME UP WITH - THOSE ARE NUMBERS CONTAINED IN A REPORT SUBMITTED TO THE IVGID BOARD IN 2016, ENTITLED "INCLINE VILLAGE TENNIS CENTER FACILITIES ASSESSMENT AND MASTER PLAN", PERFORMED BY LLOYD CIVIL & SPORTS ENGINEERING, SUBMITTED AUGUST 2016.

I WOULD LIKE TO SUBMIT A DOCUMENT OUTLINING THE SPECIFICS. IT IS A DOCUMENT, THAT WAS EMAILED TO EACH OF THE TRUSTEES, WHICH I WOULD LIKE TO ENTER INTO THE RECORD.

I ASK YOU TO CONSIDER THIS DOCUMENT AS WELL AS THE REPORT ISSUED IN 2016 AS YOU CONSIDER THE BUDGET FOR THE PARK AND REC DEPARTMENT.

THANK YOU FOR YOUR TIME AND CONSIDERATION.

IVGID BOARD MEETING

JANUARY 25, 2023

RE: TENNIS CENTER

MY NAME IS BILL FEAST AND I AM SUBMITTING THIS UPDATE AS A FOLLOW UP TO COMMENTS TO THE BOARD ON JULY 27, 2022 REGARDING THE STATUS OF DISCUSSIONS AMIDST THE TENNIS AND PICKLEBALL COMMITTEE (TENNIS REPRESENTED BY MYSELF, JOHN KLEIN, DUANE CATANIA and JENNY VAN WELL; PLEASE SEE APPENDIX) WITH IVGID MANAGEMENT REGARDING THE TENNIS AND PICKLEBALL COURTS, RELATED FACILITIES, OPERATIONS AND LEADERSHIP.

THE MATERIAL SHARED TODAY WITH BOARD MEMBERS IS PRINCIPALLY, THOUGH NOT WHOLLY, FOCUSED ON TENNIS COURT CONDITIONS, PARTICULARLY RELEVANT IN LIGHT OF CURRENT AND FUTURE BUDGET PREPARATIONS, INCLUDING THE 5 YEAR CIP PLAN.

AS A PRELUDE, IT IS IMPORTANT TO HIGHLIGHT THAT THE MAJORITY OF THE COURTS WERE BUILT IN 1979 (1-7) AND EVEN THE NEWEST (8-11), WHICH ARE NOW ALL DEDICATED TO PICKLEBALL, WERE BUILT IN 2003.

ISSUE: THERE IS UNANIMOUS ALIGNMENT BETWEEN THE TENNIS PLAYING COMMUNITY, IVGID MANAGEMENT AND TENNIS CENTER TEAM THAT COURT CONDITIONS ARE NOW DIRE AND NOT ONLY NEGATIVELY IMPACTING PLAY QUALITY BUT IN MANY CASES ARE UNSAFE AND HAZARDOUS.

THIS SITUATION DID NOT OCCUR OVERNIGHT NOR WILL IT BE REMEDIED OVERNIGHT BUT IT IS IMPERATIVE THAT SHORT TERM AND LONG TERM

SOLUTIONS BE PLANNED FOR IN THIS FINANCIAL BUDGET PLANNING PERIOD SO THE COURTS CAN BE RETURNED TO A CONDITION THAT OUR COMMUNITY CAN BE PROUD OF.

I REFER THE BOARD TO THE "INCLINE VILLAGE TENNIS CENTER FACILITIES ASSESSMENT AND MASTER PLAN," PERFORMED BY LLOYD CIVIL & SPORTS ENGINEERING OF SCOTTSDALE, AZ, THE FINAL REPORT BEING SUBMITTED IN AUGUST 2016

I URGE ALL BOARD MEMBERS TO READ THE REPORT, WHICH PROVIDED A VERY COMPREHENSIVE STUDY OF A WIDE ARRAY OF TENNIS AND PICKLEBALL PLAY AND OPERATIONS AND PROVIDED A SERIES OF RECOMMENDATIONS, SOME OF WHICH WERE ULTIMATELY ENACTED AND MANY WHICH WERE NOT.

WHILE THE MAIN BUILDING AND DECK WERE FULLY RENOVATED AND PICKLEBALL CAPACITY WAS DEMONSTRABLY EXPANDED, THE PLANNING AND EXECUTION OF COURT MAINTENANCE AND RECONSTRUCTION WAS NOT.

I'D LIKE TO HIGHLIGHT SPECIFIC LANGUAGE DIRECTLY FROM THE REPORT TO FURTHER ILLUMINATE RELEVANT LLOYD'S OBSERVATIONS AND RECOMMENDATIONS:

- OBJECTIVES; PAGE 7**

"#3: ESTABLISH AN ASSET MANAGEMENT PLAN TO STRATEGICALLY MANAGE THE FUNDING OF FUTURE PROJECTS AND THE CONTINUAL REPLACEMENT AND MAINTENANCE OF EXISTING FACILITIES."

- **SECTION D; PAGES 24 ONWARD: "AS THE FACILITY CONTINUES TO AGE....., IT IS IMPERATIVE THAT FURTHER BRICKS AND MORTAR INVESTMENTS BE MADE."**

"COURTS 1-7 ARE NOW OVER 35 YEARS OLD AND EVEN THOUGH THE DISTRICT HAS DONE AN EXEMPLARY JOB MAINTAINING AND EXTENDING THEIR SERVICE LIFE, THE REALITY IS THAT TENNIS COURT PAVEMENT SYSTEMS ARE TYPICALLY DESIGNED FOR A 30 TO 40 YEAR SERVICE LIFE. THE DRAINAGE SYSTEMS, PAVEMENTS, COATINGS AND STRUCTURAL AGGREGATE BASES WILL NEED RECONSTRUCTION/RENEWAL IN THE VERY FORESEEABLE FUTURE, 5-7 YEARS."

SUMMARY AND ACTIONS: THE BOTTOM LINE IS THAT COURTS 1-7 ARE NOW NEARLY 45 YEARS OLD AND, NOT ONLY HAVE NO RECONSTRUCTION EFFORTS BEEN TAKEN TO DATE, NO PROVISION NOR PLAN AND ONLY NOMINAL, INSUFFICIENT FUNDS HAVE BEEN BUILT INTO ANNUAL BUDGETS OR THE 5 YEAR CIP TO ADDRESS COURT CONDITIONS, AS RECOMMENDED BY LLOYDS.

THE TENNIS PLAYING COMMUNITY DOES APPRECIATE SHEILA'S AND IVGID LEADERSHIP RECOGNITION AND ACKNOWLEDGEMENT OF THE ISSUE AND HAS AND IS WORKING WITH THE COMMUNITY TO PROACTIVELY FIND OPTIONS AND SOLUTIONS. WE WILL CONTINUE TO DO SO.

HAVING SAID THAT, NOTHING CONSEQUENTIAL WILL IMPACT THE COURTS WITHOUT A TANGIBLE PLAN (SHORT TERM AND LONG TERM) AND FUNDING TO SUPPORT IT.

THERE ARE MANY OTHER ASPECTS OF THE LLOYDS REPORT THAT ARE NOTABLE, INCLUDING OPERATIONAL AND ADMINISTRATIVE SOLUTIONS TO ENHANCE REVENUES, COURT USAGE, RESERVATIONS SYSTEMS AND OTHER INVESTMENTS AND WE LOOK FORWARD TO WORKING WITH MANAGEMENT TOWARD SOLUTIONS IN 2023.

LASTLY, IT IS THE VIEW OF THE PLAYING COMMUNITY THAT MANY OF THE ASPECTS OF THE LLOYD'S REPORT, PARTICULARLY COURT CONDITIONS, COULD HAVE BEEN ADDRESSED IN A TIMELY MANNER HAD THERE BEEN A CONSISTENTLY HIGHER LEVEL OF LEADERSHIP AT THE TENNIS FACILITY, INSTEAD OF THE STOP GAP MEASURES TAKEN IN RECENT YEARS.

WITHOUT KNOWLEDGEABLE, ENGAGED AND DEDICATED ON SITE CENTER LEADERSHIP THERE HAS BEEN NO VOICE TO CHAMPION THE CENTER'S NEEDS NOR THOSE OF THE PLAYING COMMUNITY AND ENSURE THOSE NEEDS ARE REPRESENTED BY INVESTMENTS IN WAYS BOTH FINANCIAL AND OPERATIONAL.

WE REQUEST AND SEEK THE BOARD'S SUPPORT IN ENSURING IVGID LEADERSHIP HAS ACCESS TO THE RESOURCES NECESSARY TO ACCOMPLISH IN 2023 AND BEYOND THAT WILL RETURN THE TENNIS CENTER TO THE WORLD CLASS CONDITION THAT THE COMMUNITY ENJOYED IN THE PAST AND SHOULD AGAIN FOR YEARS TO COME.

THANK YOU IN ADVANCE FOR YOUR CONSIDERATION.

**SUBMITTED BY BILL FEAST, ON BEHALF OF THE TENNIS COMMITTEE
MEMBERS AND THE TENNIS PLAYING COMMUNITY**

IVGID BOARD MEETING

JANUARY 25, 2023

**APPENDIX: THE TENNIS COMMITTEE MEMBERS ARE ALL USTA
LEAGUE MEMBERS AND HAVE CAPTAINED/CO-CAPTAINED INCLINE
VILLAGE USTA TEAMS FOR MANY YEARS, AS WELL AS LED AND
PARTICIPATED IN MANY OF THE SOCIAL PLAY, PROGRAMS AND
EVENT PLANNING ALONG WITH TENNIS CENTER TEAM, INCLUDING
THE 2022 INCLINE OPEN, THE MOST SUCCESSFUL AND WELL
ATTENDED IN RECENT YEARS.**

**ALL FOUR MEMBERS OF OUR GROUP, IN THE PERIOD LEADING UP
TO THE FORMATION OF THE TENNIS/PICKLEBALL COMMITTEE
FORMATION IN SUMMER 2022, CANVASSED A HUGE NUMBER OF
THE PLAYING COMMUNITY TO ENSURE A CONSISTENT AND WELL
CONSIDERED VIEW OF A BROAD CROSS SECTION OF MEMBERS OF
THE INCLINE VILLAGE PLAYING COMMUNITY.**

**THE COMMITTEE WOULD LIKE TO RECOGNIZE SHEILA AND BASIA
FOR THEIR RECEPTIVE AND COLLABORATIVE APPROACH IN
WORKING WITH US IN A CONSTRUCTIVE MANNER, KNOWING
THERE IS A LOT TO ACCOMPLISH IN THE MONTHS AHEAD.**

Public Comments January 25, 2023

Kate Nelson, IVGID Employee

Good evening Board for the record I am Kate Nelson Engineering Manager for IVGID. I have worked for IVGID just under 2 years now and would like to provide you some insight into my decision making process when deciding to accept this position.

Believe it or not it was a very difficult decision to make because I had a great job that was challenging and I enjoyed the work. I was compensated well had a very flexible schedule and great benefits. Basically my decision came down to the commute and the benefits. I live off the Mt Rose highway in Galena and had a quick easy 9 mile commute to Damonte Ranch to work. During the winters on average I would at most have to drive in about 2 miles of snow and ice. Looking at the commute to IVGID, I would be traveling 19 miles over a mountain summit. Much of the year, it would just be 15 minutes more in the car than I was used to. I also knew it wasn't going to be a picnic in the winter, but I've driven enough in snow to be comfortable. So there was a negative on the commute.

The next comparison I made were the benefits provided. My previous employer paid 100% for myself and all my dependents for health, vision and dental insurance. IVGID, I would be responsible for a portion of that bill now – another negative. Between the retirement offered and annual bonuses, I considered that to be a wash. Then there was the recreation benefits. My family and I enjoy being outside going skiing, hunting, and going to the beach. All those recreation benefits I considered a bonus that outweighed the negatives. If you take away one of these benefits – what is stopping you from taking away the others?

As a manager I have firsthand knowledge of how difficult it is to find people who would even commute to work here. There are plenty of jobs available in Reno/Sparks/Carson/Truckee that require very little windshield time and have salaries and benefits that are comparable to IVGID. Really the only thing that sets IVGID apart – are the added recreation benefits. I think the Board would be a disservice to attract and maintain qualified, motivated and productive employees if they were to take away a really good recruitment tool we use as managers.

The reason I felt compelled to provide public comment this evening is because I believe that I am very representative of the current workforce for IVGID – long gone are the days of finding people that can afford to live and work in this community. I would think that the Board would see the benefit to allowing their employees to enjoy the various venues because we are the people responsible for providing the responsible stewardship of the District resources. This also allows the employees to be part of this community and not just the main character in the community Karen's three minutes of fame.

You as the Board are the ultimate leaders of this District and Staff. For the sake of the staff, I really hope you are actively listening to all the employees.

Thank you.

1/25/2023
6:00 PM

o Introduction + local business owner
6 years

o Purpose: Voice my concerns regarding Ordinance 7
and the removal of beach access rights from ^{non-resident} IVGID employees

1) ~~Undue~~ burden upon non-Incline resident IVGID Employees
Disproportionate

2) Negligible effect on overall beach usage and
cost to community

↳ Illustrated by data, Public Record

2019: Total Park Scans: 108,174

Picture Passes: 104,077 96%

Employee Passes: 4,097 4%

2% 2%

Guests Employees

2022: Total Park Scans: 147,271

Picture Passes: 144,042 ~ 98%

Employee Passes: 3,229 ~ 4% 2%

0.5% 1.5%

Guests Employees

Reiterate

↳ Subset of this is non-residents, so meaningful
number even smaller

o Questions: 1) Why ~~was~~ ^{has} taking these ^{rights} ~~privileges~~ away ^{from our IVGID Employees been} a priority of the board?
2) What data was used to reach the decision
3) How do you think this will impact IVGID's ability
to hire new talent (loyal, invested)?

Keeping in mind: • high cost of IVGID housing

relative to nearby communities
• # of workers who are ^{refers} ~~refers~~ ^{rights} ~~rights~~
• concerns about other ^{privileges} ~~privileges~~

And the concerns this will raise for
potential IVGID new-hires about other
benefits being revoked in the future

being removed in the future?
multilingual

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 25, 2023 MEETING –
AGENDA ITEM G(1) – 2023-24 BUDGET WORKSHOP**

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 be more effectively provided by another district³ or Washoe County. Or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, it’s time to examine the wrongdoing the District engages in which ends up costing local parcel/dwelling unit owners even though this wrongdoing has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

My E-Mails of January 23 and 25, 2023: On January 23, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting⁴ (“the 1/25/2023 Board packet”), I sent the Board an e-mail⁵ pointing out the reasons why staff’s methodology was flawed and why it should reject use of baseline budgeting. I am not going to repeat the reasons but rather refer the reader to the attached e-mail.

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 Go to <https://www.yourtahoeplace.com/uploads/pdf-ivgid/012523.pdf>.

⁵ This e-mail is part of an e-mail string which is attached as Exhibit “A” to this written statement.

On January 25, 2023 I sent a follow up e-mail to the Board⁵ wherein I provided further evidence why the Board should reject staff's baseline budgeting unless and until staff present evidence of each and every operational expense included within their proposed fund budget(s). I am not going to repeat the reasons but rather refer the reader to the attached e-mail.

You Have No Idea What Expenses Are Included in the Proposed Budgets Presented For Your Approval: And since you don't, how can you possibly approve anything that staff submit to you for approval? Let share but one example of this principle.

Flashvote: Do you remember the Flashvote service/training contract submitted for your approval at the Board's meeting of January 11, 2023? Where was the \$9,900 cost going to come from? According to Mr. Navazio⁶, there was "flexibility" in our budget to "re-label" or "reallocate" unspent General Fund budgeted amounts for expenditures such as trustee travel, training and conferences, or professional services. But as Trustee Tulloch pointed out, "surveys" are not "training."

The expenses assigned to the General Fund which have been budgeted appear at page 8, Schedule B-10 of the Budget⁷. Do you see the category "Trustees?" Look at the line item expenses which appear (salaries and wages, employee benefits, and services and supplies). Do you see trustee travel? What about trustee training? What about trustee conferences?

Do you see the category "General Government?" Look at the line item expenses which appear (salaries and wages, employee benefits, and services and supplies). Do you see professional services? If these "line-item" expenses were actually included in the budget, how did anyone know other than staff? Or Trustee Schmitz asking for a breakdown of line-item expenses included within a larger umbrella category after the fact?

Let's examine staff's proposed "baseline budget" for 2023-24⁸. And in particular let's look at staff's proposed summary of revenues and expenses assigned to the General Fund⁹. I see a whole series of "uses" (aka expenses) listed. But I don't see line-items for trustee travel, training and conferences. Although I do see professional services, I see no breakdown of the individual services included therein (such as legal, audit or whatever). And the Board is supposed to know that these unnamed expense items are included in other line-item expenses which bear a different name?

⁶ See 3:39:35-3:44:30 of the livestream of that meeting (go to <https://livestream.com/ivgid/events/10739596/videos/234548544>).

⁷ That page is attached as Exhibit "B" to this written statement.

⁸ See pages 044-204 of the packet of materials prepared by staff in anticipation of this Board meeting ["the 1/25/2023 Board packet" (<https://www.yourtahoepace.com/uploads/pdf-ivgid/012523.pdf>)].

⁹ See page 068 to the 1/25/2023 Board packet. This page is attached as Exhibit "C" to this written statement.

And that's my point. Unless you know each and every line-item expense which is being proposed and included in the materials which are provided by staff, how can you possibly adopt any budget being proposed?

Conclusion: Hundreds of pages of "numbers" intended to confuse the hell out of the Board and the public. When what should be shared is quite straightforward. Zero-based budgeting, and sharing of the particulars of all expenses proposed to be approved for budget purpose. Only then can the Board and the public make intelligent decisions.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Which 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).

EXHIBIT "A"

Jan 25, 2023 Board Meeting - Agenda Item G(1) - Budget Workshop - Part II

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_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>, <ISW@ivgid.org>
Subject: Jan 25, 2023 Board Meeting - Agenda Item G(1) - Budget Workshop - Part II
Date: Jan 25, 2023 1:05 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So something more has come to my attention which proves the point I was trying to make that you have no business approving what staff are proposing, because they are being intentionally deceitful (are you reading Gail? Intentional deceitful). Let me explain.

This all comes about because of the Flashvote contract which was approved at the Board's last (January 11, 2023) meeting. Take a look at 3:39:35-3:44:30 of the livestream of that meeting. There Chair Dent asked staff to share where the \$9,900 contract price was going to come from? And BTW, this is the same question which should be asked for the additional \$3,300 Trustee Tonking is requesting this as a modification to the contract, assuming it is approved (which I hope it won't).

Take a look at the budget we've shared with the Dep't of Taxation. Look at Schedule B-10 on page 8 which allegedly has a breakdown of each and every expense assigned to the General Fund. Look under Trustee expenses. Do you see trustee travel? What about trustee training? What about trustee attendance at conference(s)? Look under General Government expenses. Do you see professional services? Since the answers to these questions are all "no," how do you know that any of these expenses are included in our approved budget? Because staff tell you so after the fact (I'm talking to you Trustee Schmitz)?

Well that's not good enough for me. And it should not be good enough for you.

EVERY line-item expense which is included under "services and supplies" MUST be identified ahead of time so the Board is aware of and can approve a budget that includes those expenditures. But staff refuse to do this. So that when some new pet expense comes along, that no one ever discussed when the budget was being approved, staff can magically create a budget appropriation therefore even if it means "re-labeling" or "re-allocating." This is wrong and staff is setting you up to replicate the same wrong. Don't believe me?

Let's examine staff's proposed "baseline budget" for 2023-24. And in particular, let's look at staff's proposed summary of revenues and expenses assigned to the General Fund (see page 068 of the current Board packet). I see a whole series of "uses" (aka expenses) listed. But what I don't see are line-item entries for trustee travel, training and conferences. Do you? I do see a line item entry for professional services. But I see no breakdown of the individual services included therein (such as legal, audit, consultants, Dr. Bill or whatever). Do you?

So how are you as a Board supposed to know what these un-named expense items are which are included within other line-item expenses which bear different names?

And that's my point. Unless you know each and every line-item expense which is being proposed and included within the materials which are provided by staff, how can you possibly adopt any budget they are proposing? You need to demand that staff disclose each and every operational expense being proposed. Just like they do for CIPs and personnel costs, so the public knows. And knows whether any should be challenged. Until staff do what they should be doing, THERE'S NOTHING TO DISCUSS. It's that simple.

Staff won't tell you this. And you can't confirm it on your own using the tools staff share with the public. But ask Indra if what I am going to share with you is accurate. All of our audit expenses are NOT being

assigned to the General Fund under the umbrella category of "professional services," even though they should. Apparently staff have decided to allocate some of those expenses to other funds. Now who told staff to do this? So why are they doing this? And how much are they allocating to other funds? And if this is happening with a totally general governmental expense, how many other general governmental expenses do you think staff is similarly allocating to other funds? And in what amounts? And this is supposed to be appropriate?

Now if staff shared each and every line-item expense, we would know what expenses are being allocated so we could ask these questions. But since they're not, we can't. And this is supposed to be appropriate?

IVGID must provide an audit because it is a public agency and NRS 354 mandates this takes place. But why is part of the cost an expense legitimately assigned to the Beach Fund? Which only increases the amount of overspending in that fund? Which creates the need for a greater financial subsidy. Which translates into a larger facility fee. Which means I as a property owner am being charged more than I should be charged (assuming arguendo I should be charged anything). Which also means that my beach fee is NOT paying for my property's availability to access and use the beaches. Instead, it is paying for...an audit.

Assuming a portion of our audit costs is being allocated to the Community Services Fund, you can make the same argument and ultimately conclude that my recreation fee is NOT paying for my property's availability to access the public's recreational facilities other than the beaches. Instead, it is being used to pay for...an audit.

And assuming a portion of our audit costs is being allocated to the Utility Fund, you can make the same argument and ultimately conclude that my sewer/water rates and charges are higher than they should be because they're NOT paying for the costs the District incurs to provide water and sewer services to my home. Instead, they are being used to pay for...an audit.

And part of the overspending in the General Fund is being masked because it is being paid by other funds than the General Fund. And this is on top of the phony subsidy I have written to you about labeled "central services"

And if you think it's just the audit costs we're talking about that are being improperly masked and paid by other funds, you're being naive. I can't tell you the extent of costs because staff refuse to be transparent. And forthcoming. Which is why you must demand that staff disclose all the costs included in their proposed budget, rather than hiding them by starting with a baseline budget from 2022-23.

Thank you, Aaron Katz

-----Original Message-----

From: <s4s@ix.netcom.com>

Sent: Jan 23, 2023 10:38 PM

To: Dent Matthew <dent_trustee@ivgid.org>

Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>

Subject: Jan 25, 2023 Board Meeting - Agenda Item G(1) - Budget Workshop

Chairperson Dent and Other Honorable Members of the IVGID Board -

You need to nip this one in the bud. Right here and right now. Because if you don't, you will open the door to allowing staff to create another false narrative based upon a false assumption.

Staff are telling you that their budget assumptions are pre-conditioned upon starting with "baseline staffing / budgets / service levels / five year forecasts" (see pages 047 and 057 - 058 of the Board packet). Do each of you know what a baseline budget is? Do you know how it differs from a zero based budget? Do you know what's wrong to begin this initiative with the given of a baseline budget?

I'm going to assume at least one of you doesn't. So for the rest of you, please accommodate me.

"Baseline budgeting uses CURRENT spending levels as the 'baseline' (or given) for establishing future funding requirements and assumes future budgets will equal the current budget" as a minimum [see [https://en.wikipedia.org/wiki/Baseline_\(budgeting\)](https://en.wikipedia.org/wiki/Baseline_(budgeting))].

Zero based "budgeting...analyzes an organization's needs and costs by starting from a 'zero base' (meaning no funding allocation whatsoever) at the (very) beginning...The intended outcome is to access the efficient use of resources by determining if services can be provided at a lower cost" (see https://en.wikipedia.org/wiki/Zero-based_budgeting).

Thus if the current budget is crappy using baseline budgeting, WHICH IT IS, we are guaranteed to end up with a 2023-24 budget which is even crappier! Take a look at page 058 of the Board packet. Take the District's current budget stated thereon and ADD to it:

1. A 5% COLA INCREASE for full time employees per labor agreements;
2. A 50% hourly INCREASE for part time employees;
3. A 12% INCREASE for employee fringe medical;
4. A 10% INCREASE for employee fringe dental;
5. A 3% INCREASE for services and supplies;
6. A 7% INCREASE for insurance;
7. A 5% INCREASE for utilities;
8. A 5% INCREASE for costs of goods sold.

Do you think we're going to end up better financially than we started this fiscal year with? Is this what you want to happen? Assuming the answer is no, why would you ever start down this road? And why would you let staff get away with this "technique."

Our financial problems are what they've always been. EXPENSES. Staff will not tell you what individual expenses are included in the proposed budgets they bring for your approval. So how will you know? And if you don't know, how can you possibly approve any budget? You have no idea what you're approving!

Let's go to personnel costs for an example of what I am talking about; one of my favorites. Take a look at page 060 of the Board packet. In FY 2019-20 personnel costs, system wide, totaled \$18,192,682. This fiscal year, only 3 years later, these costs have mushroomed to \$24,938,041. That's a whopping nearly \$6.75M or a 37% INCREASE! In just three years.

And for 2023-24, your staff is proposing ANOTHER nearly \$2M (8%) INCREASE! And this is supposed to be appropriate when you're looking to local parcel owners to pay for these INCREASES with their Recreation ("RFF") and Beach ("BFF") Facility Fees as well as increased utility rates and charges? Who's running the show here?

Demand that staff justify EVERY employee position. How about IVGID publisher? Communications Coordinator? Director of Admin Services? New Rec Center Ass't? Ski Way snow plow operator? Hyatt Sports Shop employee? Retail merchandise manager? Wedding Planner? Food and Beverage Chef and Sous Chef? Catering? Facility Sales? Resource Conservationist? Marketing Manager? Marketing Coordinator? Wendy Hummer dba EXL Media? Do I really need to go further? Can't you Board members figure this out for yourselves? Get rid of the dead weight!

Demand that staff produce every line item expense they propose so the Board and the public can identify and challenge those which are wasteful/questionable. If staff refuse, my suggestion is that you go no further with them. Or simply eliminate proposed central services cost transfers, the BFF and the RFF SUBSIDIES altogether, because these are what pay for staff's intentional overspending in each of our funds. Without these subsidies, let's see how staff perform.

Here's another thing I resent. Part of staff's baseline budget assumes there be a RFF and BFF and they total \$6,193,644. Don't believe me? Take a look at page 060 of the Board packet.

Treat the RFF/BFF as if they're taxes rather than fees? Treat them as if they are a given and in this amount notwithstanding they're supposed to pay for the costs the District incurs to make our public recreational facilities and beaches available for OUR (rather than the world's tourists') access and use? More lies. And each of you know this.

But don't limit you're inquiry to the RFF, BFF and excess utility rates and charges. ELIMINATE interfund services. That will save \$4,131,400 (see page 060 of the Board packet) or more. Whatever services the employees who are assigned to this fund perform, outsource them instead. Probably less cost, more professionalism, no employee taxes nor benefits, etc. We don't need these people writing staff memos supporting the expenditure of excess Burnt Cedar Pool revenues on pool furniture. Nor purchasing the furniture. Nor purchasing DP food court furniture which cost more because staff have ordered DP logos thereon because they look cool. Nor managing construction projects when we're already paying a CMAR to perform professional management. Etc., etc., etc.

And, eliminate \$2,033,229 (see pages 063 and 068 of the Board packet) of central services costs (it's really \$2,548,830 because \$515,600 is allegedly directly charged to the General Fund - see page 076 of the Board packet) because as I have demonstrated, they're nothing more than RFF/BFF subsidies with a different name that cover nothing more than the difference between budgeted revenues and overspending assigned to the General Fund.

Do you understand that \$1,359,736 of these transfers paid for the 2019-20 loss of ad valorem tax revenue caused by our share of county property tax refunds (see page 060 of the Board packet)? Now what did that expense have to do with paying for the services provided by the General Fund to other District departments?

And putting aside questions like these, do you understand that because of overspending, staff is proposing that reimbursement of these alleged "costs" increase a whopping \$713,829 or 54% [from \$1,319,400 to \$2,033,339 (see page 068 of the Board packet)] for 2023-24? And you really, really think this expense represents what staff tell us it represents? Yes more lies. And each of you should know this. And if you don't, come see me. I have a couple of bridges on IVGID property I'd love to sell you.

And I haven't even gotten to staff's proposed 10 year CIP plan. You should demand that staff justify each and every line item CIP they propose so the Board and the public can challenge those which are wasteful/questionable. You may want each of these projects Mr. Noble. But WE CAN'T AFFORD THEM. Because if we could, we wouldn't need:

1. RFF subsidies; and,
2. BFF subsidies; and,
3. Central Services Cost transfer subsidies;
4. Subsidized IVGID commercial business water and sewer fees; and,
5. Hidden solid waste disposal franchise fee subsidies which end up getting passed on to local parcel owners.

Each of you knows what you SHOULD do. And the first thing is getting this budget thing right from the start. That means sending Mr. Navazio back to his office to come up with the missing data which is necessary to come up with a fresh, new, zero based budget that doesn't reward staff by maintaining the flow of gravy to the detriment of we local parcel owners who have been staff's saviors for the last 50 or more years.

Don't like my suggestions? That's fine. COME UP WITH YOUR OWN. It's your job not mine to make these commercial business enterprises break even cash flow wise, or heaven forbid make a profit WITHOUT any subsidies from local parcel owners. And if you can't, it's time to do what any other commercial business enterprise would do. GET OUT OF BUSINESS! We're not here for these reasons.

Respectively, Aaron Katz

EXHIBIT "B"

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/23	
	ACTUAL PRIOR YEAR ENDING 6/30/2021	ESTIMATED CURRENT YEAR ENDING 6/30/2022	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	101,209	43,593	55,528	55,312
Employee Benefits	21,329	22,495	31,091	31,289
Services and Supplies	442,712	557,952	697,252	735,523
Contingency	-	-	100,000	100,000
Transfers Out			100,000	1,000,000
Subtotal General Administration	565,250	624,040	983,871	1,922,124
General Manager				
Salaries and Wages	260,346	332,644	423,714	428,795
Employee Benefits	118,331	144,363	199,531	203,528
Services and Supplies	18,879	46,502	58,112	57,027
Subtotal General Manager	397,556	523,508	681,357	689,351
Trustees				
Salaries and Wages	105,084	70,658	90,002	93,582
Employee Benefits	33,542	23,280	32,176	33,896
Services and Supplies	5,096	90,592	113,210	108,840
Subtotal Trustees	143,722	184,530	235,388	236,318
Accounting				
Salaries and Wages	550,351	654,160	833,254	832,534
Employee Benefits	253,759	303,335	419,255	423,009
Services and Supplies	56,836	64,894	81,095	79,865
Subtotal Accounting	860,946	1,022,388	1,333,604	1,335,408
Information Services & Technology				
Salaries and Wages	421,640	444,649	566,384	567,613
Employee Benefits	206,407	212,616	293,668	296,900
Services and Supplies	312,877	392,259	509,691	504,809
Subtotal Information Services	940,924	1,049,524	1,369,743	1,369,322
Risk Management				
Salaries and Wages	83,270	81,974	104,417	104,653
Employee Benefits	43,628	37,402	51,695	52,237
Services and Supplies	10,417	21,886	27,350	26,400
Subtotal Human Resources	137,315	141,262	183,462	183,290
Human Resources				
Salaries and Wages	420,291	478,343	609,303	610,628
Employee Benefits	222,245	224,413	310,173	313,450
Services and Supplies	22,551	74,487	93,084	88,569
Subtotal Human Resources	665,087	777,244	1,012,560	1,012,647
Health & Wellness				
Salaries and Wages	10,870	30,782	39,209	39,292
Employee Benefits	4,377	18,467	25,524	25,720
Services and Supplies	971	18,025	22,525	21,210
Subtotal Health & Wellness	16,218	67,273	87,258	86,222
Communications				
Salaries and Wages	94,655	86,066	109,629	109,883
Employee Benefits	54,106	40,894	56,522	57,140
Services and Supplies	16,880	111,186	138,945	138,700
Subtotal Communications	165,651	238,146	305,096	305,723
Capital Outlay				
General Government	92,485	32,500	418,000	633,000
Information Services & Technology	36,040	242,500	-	-
Human Services	237,353	154,085	-	-
Subtotal Capital Outlay	365,878	429,085	418,000	633,000
FUNCTION SUBTOTAL	4,258,547	5,057,000	6,610,539	7,773,405

Incline Village General Improvement District
(Local Government)
SCHEDULE B - GENERAL FUND

EXHIBIT "C"

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
GENERAL FUND**

Prior Fiscal Year - Current Fiscal Year - Baseline

	Actuals FY2019-20	Actuals FY2020-21	Actuals FY2021-22	Adopted Budget FY2022-23	Baseline Budget FY2023-24	Preliminary Budget FY2023-24	Tentative Budget FY2023-24	Final Budget FY2023-24
SOURCES								
Ad Valorem Property Tax	1,706,172	1,760,049	1,873,949	2,008,289	2,088,600			
Consolidated Taxes	1,736,657	1,941,358	2,068,815	2,092,885	2,176,600			
Charges for Services	952	162	2	2,520	2,520			
Intergovernmental - Operating Grants	-	1,440	2,000	-	-			
Central Services Revenue	1,367,400	-	-	-	-			
Non Operating Income/Leases	-	251,712	1,402	-	-			
Investment Earnings	432,643	68,488	(16,517)	13,308	13,308			
Proceeds from Capital Asset Dispositions	(10,079)	-	-	-	-			
TOTAL SOURCES	5,233,745	4,023,209	3,929,652	4,117,002	4,281,028			
USES								
Salaries and Wages	1,976,630	2,047,726	2,233,788	2,842,293	3,069,800			
Employee Fringe	903,646	957,723	1,016,423	1,437,169	1,548,280			
Total Personnel Cost	2,880,277	3,005,449	3,250,212	4,279,462	4,618,080			
Professional Services	294,601	285,670	358,403	461,475	411,475			
Services and Supplies	472,959	440,793	956,070	1,124,356	1,205,600			
Insurance	48,241	51,394	55,100	57,900	68,200			
Utilities	103,758	109,363	111,204	117,212	108,800			
Central Services Cost	-	(1,335,748)	(1,538,807)	(1,319,400)	(2,033,229)			
Other Uses	-	-	596,257	-	-			
Capital Improvements	279,424	365,878	98,550	633,000	195,000			
Extraordinary	1,359,736	-	-	100,000	100,000			
Transfers Out	300,000	-	-	1,000,000	-			
TOTAL USES	5,738,995	2,922,799	3,886,988	6,454,005	4,674,926			
SOURCES(USES)	(505,250)	1,100,409	42,664	(2,337,003)	(393,898)			

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 25, 2023 MEETING –
AGENDA ITEM F(1) – ELIMINATING BEACH ACCESS TO CURRENT/FORMER
IVGID EMPLOYEES/TRUSTEES WITHOUT BEACH ACCESS**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! However, this one I agree with. Eliminating beach access to persons not entitled to that access under the beach deed. And that’s the purpose of this written statement.

My E-Mail of January 23, 2023: On January 23, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting² (“the 1/25/2023 Board packet”), I sent the Board an e-mail³ sharing my views insofar as current/past employees/trustees not otherwise entitled to that access under the beach deed. Also, I pointed out that the proposed action did not go far enough. If we’re going to comply with the beach deed, then ALL outsiders should be excluded from the beaches. And that includes WCSO, NDOW and NLTFPD personnel. I am not going to repeat the several reasons but rather refer the reader to the attached e-mail.

Conclusion: Please make the changes necessary to restrict access to our beaches to just those literally mentioned in the beach deed. And that means restricting access to persons like the WCSO, NDOW and NLTFPD.

And You Wonder Why the Recreation (“RFF”) and Beach (“BFF”) Facility Fees Which Pay For This and Other Similar Waste Which 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).

¹ Go to <https://www.djkhaledofficial.com/>.

² Go to <https://www.yourtahoeplace.com/uploads/pdf-ivgid/012523.pdf>.

³ This e-mail is part of an e-mail string which is attached as Exhibit “A” to this written statement.

EXHIBIT "A"

Jan 25, 2023 Board Meeting - Agenda Item F(1) - Eliminating Beach Access to Non Parcel Owning Silver and Gold Card Holders, and Employees as Well as Their Household Members

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_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: Jan 25, 2023 Board Meeting - Agenda Item F(1) - Eliminating Beach Access to Non Parcel Owning Silver and Gold Card Holders, and Employees as Well as Their Household Members
Date: Jan 23, 2023 1:12 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Well I obviously agree with this one. After all, isn't that what the beach deed instructs? And isn't the District our beach steward to faithfully follow and enforce the beach deed? So why the discussion.

But there's more.

First, if we eliminate beach access to current and past District employees who are not entitled to access, why aren't we eliminating it to others not entitled to access? You know who I'm talking about"

1. Washoe County personnel;
2. WCSO personnel;
3. NDOW personnel;
4. NLTFPD personnel; and,
5. TRPA personnel.

After all, page 014 of the Board packet states that "this item (allegedly)...reflects efforts by the District to prioritize beach use by only those directly referenced in the beach deed." Are the personnel I have referenced above directly referenced in the beach deed? Then why is staff giving them access? Why is the District giving the WCSO the time of day insofar as its "public safety pier" proposal on Burnt Cedar Beach is concerned?

And second, the same page of the Board packet clearly states that "this item does not affect those employees' entitled to access by the Beach Deed and according to Ordinance 7." Doesn't Ordinance 7 state that IVGID staff have the discretion to grant beach access to anyone at anytime regardless of the beach deed? If so, then this right is allegedly not affected by passage of this agenda item. Is that the Board's intent?

What about local property owners' right under Ordinance 7 to designate employees without beach access as their guests? Non guest fee paying guests no less? Intentional or a mere slip of the tongue?

If we're going to do this, LET'S DO IT RIGHT!

Respectively, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 25, 2023 MEETING –
AGENDA ITEM E(1) – PAYING AN ADDITIONAL \$3,000 TO TRANSLATE
WASTEFUL FLASHVOTE SURVEYS INTO SPANISH**

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 be more effectively provided by another district³ or Washoe County. Or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do with their availability to recreation facilities and programs. And that’s the purpose of this written statement.

My E-Mail of January 23, 2023: At the Board’s January 11, 2023 meeting it approved a contract with Flashvote to perform up to six (6) annual surveys for \$9,900. This was an ongoing contract which continues unless/until it is formally terminated. I was against this contract due to the fact it was not budgeted, and would eventually be paid by the Recreation (“RFF”) and Beach (“BFF”) Facility Fees. And now before the Board is a modification of that contract which provides additional services, and for an additional \$3,000.

On January 23, 2023, after reading the packet of materials prepared by staff in anticipation of this evening’s meeting⁴ (“the 1/25/2023 Board packet”), I sent the Board an e-mail⁵ pointing out the

¹ Go to <https://www.djkhaledoofficial.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 Go to <https://www.yourtahoeplace.com/uploads/pdf-ivgid/012523.pdf>.

reasons why this agenda item should be rejected. Rather than repeating my arguments, I refer the reader to the attached e-mail.

Conclusion: This is not California. We don't have a large percentage of the population unable to understand English. And when we look at just parcel/dwelling unit owners, the number is even less. Thus it's a complete waste to spend money on translation services for the benefit of so few.

And You Wonder Why the RFF and BFF Which Pay For This and Other Similar Waste Which 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 This e-mail is attached as Exhibit "A" to this written statement.

EXHIBIT "A"

Jan 25, 2023 Board Meeting - Agenda Item E(1) - Paying Even More to Flashvote For Unnecessary/Wasteful Translation Services

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_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>
Subject: Jan 25, 2023 Board Meeting - Agenda Item E(1) - Paying Even More to Flashvote For Unnecessary/Wasteful Translation Services
Date: Jan 23, 2023 12:55 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

I object to agenda item E(1) - increasing the Flashvote contract pricing by nearly 30%! And on the consent calendar no less! You Board members can't discuss it in public? So why then on the Consent Calendar?

Point 1 - You can play financial reporting games all you like by stating the current budget provides for something assigned to one object code which can be cannibalized so there is money available to spend on this expenditure. And then you can cannibalize another budgeted object code to make up for the previous object code cannibalized. But in the end, this expenditure will be paid by the RFF, BFF and the utility rates and charges we are assessed because these are the funding sources for transfers to the General Fund under the disingenuous guise of "allocated central services cost" transfers. Disingenuous because they have nothing to do with central services costs which directly benefit the funds from which these transfers are made. As an example, what do Flashvote surveys have to do with making beach facilities "available" for my property's access and use because that's the entity which is charged the BFF?

As I have demonstrated, the tax revenues which are assigned to the General Fund are NOT adequate to pay salaries, wages and benefits assigned to the General Fund. So where do you think the money comes from to pay for every other expense assigned to the General Fund? Central services cost transfers which are funded by the BFF, RFF and the utility rates and charges paid to the Beach Fund, the Community Services Fund, and the Utility Fund, respectively. You could re-label "central services cost transfers" the BFF or RFF and you would have the very same revenue source which subsidizes overspending assigned to the General Fund. Don't you get it?

I DON'T use my RFF/BFF to pay for crap expenditures like these. REDUCE employee salaries and benefits assigned to the General Fund so there are sufficient tax revenues left over so you can spend them on expenditures like these. Otherwise, don't make the expenditures.

Point 2 - For whom does IVGID exist? NOT our community. Instead, local property owners who want facilities and services the county is unwilling or unable to provide. If you disagree with this assessment and you contend we exist for our community as a whole, then I ask you for whom does the county exist? Would you not respond our community as a whole? Think about it. Why do we need two local governments to provide the same facilities and services to the same people (i.e., our community as a whole)? The fact we don't is evidence IVGID does not exist to provide facilities and services to the community as a whole. If you don't like this conclusion which is reality, complain to the county. Don't step in to cover the void the county is unwilling or refuses to fill. You're not here for these purposes. And don't make me pay for it with my RFF, BFF and the utility rates and charges you assess because you've told me that the purpose of the RFF, BFF and utility rates and charges are expressly for things other than Flashvote surveys. And in Spanish no less! Were you not telling me the truth when you told me what the RFF, BFF and utility charges pay for?

If you agree with me that IVGID exists for the benefit of local parcel owners, how many of them are Hispanic? And of this number, how many cannot speak or write in English and require translation into Spanish? Because this number, if any, represents the number of local parcel owners who would benefit by passage of this agenda item. Since I'm guessing the number is next to NOTHING, what an incredible wasted expense Michaela.

Point 3 - This isn't California for God's sake. We don't have to translate communications in a series of alternative languages. If you disagree, then it's time to translate Flashvote communications into THIRTY OR MORE DIFFERENT LANGUAGES [Chinese, Filipino, Vietnamese, Indonesian, Laotian, Panjabi, Hmong, Cambodian, Hindi, Nepali, Tamil, Korean, Telugu, Burmese, Mien, Mongolian, Armenian, Bengali, Farsi, Gujarati, Khmer, Japanese, Persian, Russian, Telugu, Thai, Mien, Urdu, Arabic, Syriac in addition to Spanish (these are all the alternate languages that California ballots are printed - go to <https://elections.cdn.sos.ca.gov/ccrov/2022/march/22039sr.pdf>)]. Who are you to say translation services should only be provided in Spanish? If you're going to do one, do ALL. And since you obviously don't care about the cost, who cares if the added cost is \$3,000/language?

The memo in support of this agenda item recognizes that as an alternative to passage, the Board can choose to not include translation services as part of the agreement with Flashvote Services. That's exactly what the Board should do. DO NOT include translation services as part of the agreement with Flashvote. Save the money for legitimate expenses PAID FOR WITH THE LIMITED TAX REVENUES the District receives. Become responsible.

Respectively, Aaron Katz

Public Comment - 1-25-2023 - To be made

By Clifford F. Dobler

Tonight we have, on tap, a draft budget of 161 pages for fiscal 2023-2024

I would hope that the manager of each venue will provide a presentation and answer any follow-up questions. Some immediate observations.

Why does staff persist on using a Source and Use report on each venue rather than a Statement of Cash Flow which is required by the State. There is no logic here other than to confuse the public.

Why has Facility Fees required for Community Services and Beaches remain as operating revenue rather than non operating revenues as determined by Moss Adams and the Audit Committee?

Why has no effort been made to review the operating expenses of the Golf Courses. Last year a comparison and explanations of variances with the Global Golf report was to be done but never was. Revenue is not the problem. Bloated overhead is the problem.

The poorly constructed pages labeled Statement of Sources and Uses - five year forecasts makes it almost impossible to understand and read. The format should be the same as the State Budget forms.

After doing additions and subtractions (which would NOT be needed if reported properly) the operating budget for Community Service will no longer require a Facility Fee subsidy. The beaches will require a \$1.5 million annual subsidy. Note that Beach expenses rose 31% in 2023. Why?

The utility fund reporting appears to be the same old yarn of deceit. On page 88, the five year forecast of "sources and uses", which should be a statement of cash flows, indicates that at the end of 2028 the fund will have excess cash above board policy. Really.

As seen, in this foolish forecast, the 2023 budget depletes the cash reserve leaving only crumbs and indicates the reserve policy is short \$6.4 million. Then by magic, in 2024 the reserve policy was reduced by \$1.7 million and all is good in wonderland. Of course, the magic was achieved by inserting \$5 million from an unidentified funded capital resource (a rabbit in the hat.) Should we try to stay awake through another 595 funding pitch.

Per the five year forecast, only \$35.8 million will be borrowed to finance the new pipeline recently estimated at \$59 million. \$10 million will come from reserves. Where does the other \$13 million come from?

I would like to be on the Advisory Committee for Capital Projects. I have a developer mentality and can get things done. Engineers are not the right people.

Could you please tell Mr. Navazio to provide me the Construction in Progress report for fiscal 2021/2022. There is no reason for a delay. It has been 7 months.