



NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 PM on April 12, 2023 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

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

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF TRUSTEES*

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

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

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

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

1. Utility Rate Study – Additional Information to be Provided Based Upon Board Feedback from the March 8, 2023 Utility Rate Study Presentation (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 6-26**

F. CONSENT CALENDAR (for possible action)

1. **SUBJECT:** First Non-Profit Contract Award - Third Party Administrator - Unemployment Claims (Requesting Staff Member: Director of Human Resources Erin Feore) – **pages 27-36**

Recommendation for Action: That the Board of Trustees Make a Motion to Approve the Contract for Services for Calendar Year 2023.

2. **SUBJECT:** Approval of the Nevada Water/Wastewater Agency Response Network (NvWARN) Agreement for Mutual Emergency Aid (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 37-55**

Recommendation for Action: That the Board of Trustees Make a Motion to:

1. Approve the Nevada Water/Wastewater Agency Response Network (NvWARN) Agreement for Mutual Emergency Aid **and;**
2. Authorize the Director of Public Works to Execute the Agreement Based on a Review by General Counsel and Staff.

Incline Village General Improvement District

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

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

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NOTICE OF MEETING

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3. **SUBJECT:** Approval of a Contract Amendment with Shaw Engineering **and** Reduce Spending Authority Within the Watermain Replacement Crystal Peak Road Project (CIP #2299WS1705) (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 56-62**

Recommendation for Action: That the Board of Trustees Make a Motion to:

1. Approve a Contract Amendment with Shaw Engineering in the Amount of \$1,949.00, Resulting in a new Contract Amount of \$60,249.00 **and**;
2. Amend the CIP Budget to Reduce Spending Authority Within the Project Account in the Amount of \$196,382.00.

4. **SUBJECT:** Review and Approve Meeting Minutes of March 8, 2023 (Requesting Staff Member: District Clerk Melissa Robertson) – **pages 63-171**

Recommendation for Action: That Board of Trustees Review and Possibly Make a Motion to Approve Meeting Minutes of March 8, 2023

G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss and Possibly Approve the Award of the Design-Build Contract for Diamond Peak Base Lodge Walk in Cooler and Food Prep (Kitchen) Reconfiguration (CIP #3453BD1806) to Brycon Corporation (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 172-303**

Recommendation for Action: The Board of Trustees Make a Motion to:

1. Approve the award of the Design-Build contract to Brycon Corporation for Diamond Peak Base Lodge Walk in Cooler and Food Prep (Kitchen) Reconfiguration (CIP #3453BD1806) for an Amount of \$516,390 Based on Schematic Design **and**;
2. Approve an Augmentation to the FY22/23 CIP Project Budget of \$478,557 (CIP#3453BD1806, Ski - Fund 340) and Reduce the Amount that is in the FY23/24 Preliminary CIP Project Budget by the Same Amount, \$478,557 (CIP#3453BD1806, Ski - Fund 340). The Remaining Funds, \$321,443, are Recommended to Remain in the FY23/24 CIP Project Budget Until a GMP is Negotiated at 100% Design.

2. **SUBJECT:** Review, Discuss and Possibly Approve CMAR Construction Agreement with Granite Construction plus an Owners Construction Risk Reserve; a 3.5% Owners CMAR Contract Contingency; a Materials Testing and Inspection Services Agreement with GES Plus a Testing Contingency of 10%; an Amendment to the Contract with HDR Engineering for Construction Support Services; Budget Augmentation to Increase Project Funding and Allocate SRF Loan Funds, and Authorize Chair and Secretary to Execute Contracts with Granite Construction, GES, and HDR for the Effluent Export Pipeline Replacement Project CIP2524SS1010 (Requesting Staff Member: Director of Public Works Brad Underwood) – **pages 304-594**

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Agenda for the Board Meeting of April 12, 2023 - Page 3

Recommendation for Action: That the Board of Trustees Make a Motion to:

1. Approve CMAR Construction Agreement with Granite Construction for the Effluent Pipeline Project with a Guaranteed Maximum Price in the Amount of \$10,831,500 (Inclusive of \$1.466M Owner Controlled Risk Reserve).
 2. Approve 3.5% Owner CMAR Contract Contingency for the Effluent Pipeline Project GMP1 in the Amount of \$328,000.
 3. Approve a Materials Testing and Inspection Services Agreement with Geotechnical & Environmental Services Inc for the Effluent Pipeline Project GMP1 in the amount of \$331,517.
 4. Approve 10% Materials Testing and Inspection Contingency for the Effluent Pipeline Project in the Amount of \$33,150.
 5. Approve an Amendment to the Contract with HDR Engineering for Construction Support Services in the Amount of \$48,686.
 6. Approve a Project Budget Augmentation of \$1,930,493 to Increase the FY22/23 CIP Budget for the Effluent Pipeline Project (CIP#2524SS1010) to \$14,000,000 (Utility Fund).
 7. Approve a Budget Amendment of \$3,710,000 in SRF Loan Proceeds (Revenues) to Reflect Eligible Reimbursable Costs Anticipated to be Charged to the Utility Fund Through FY22/23.
 8. Authorize Chair and Secretary to Execute Contracts with Granite Construction, GES, and HDR.
3. **SUBJECT:** Review, Discuss and Possibly Approve the Award of the Construction Contract for the Wetlands Effluent Disposal Facility Improvements (CIP #2599SS1103) to McCuen Construction (Requesting Staff Member: Director of Public Works Brad Underwood) – *pages 595-825*

Recommendation for Action: The Board of Trustees Make a Motion to:

1. Award the Construction Contract for the Wetlands Effluent Disposal Facility Improvements (CIP #2599SS1103) to McCuen Construction for the Amount of \$200,524.05.
 2. Authorize Staff to Execute Change Orders for Additional Work for 10% of the Construction Contract Value in the Amount not to Exceed \$20,000.
 3. Authorize Staff to Perform Construction Services and Inspection as Required, not to Exceed \$25,000.
 4. Authorize Chair and Secretary to Execute Contracts.
4. **SUBJECT:** Effluent Storage Project (#2599SS2010) Project Partnership Agreement with US Army Corps of Engineers (Requesting Staff Member: Director of Public Works Brad Underwood)

Recommendation for Action: That the Board of Trustees Make a Motion to Authorize the General Manager to Execute the Project Partnership Agreement in substantially the form presented, with the United States Army Corps of Engineers (USACE) for the Effluent Storage Project (#2599SS2010) – *pages 826-869*

5. **SUBJECT:** Review, Discuss and Possible Approve Policy 22.1.0 Disclosure of Community Non-Profit Involvement – *pages 870-872*

Recommendation for Action: Review, Discuss and Possibly Make a Motion to Approve Policy 22.1.0 Disclosure of Non-Profit Involvement.

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Agenda for the Board Meeting of April 12, 2023 - Page 4

6. **SUBJECT:** Receive, Discuss and Possibly Approve FY 2023/2024 Tentative Budget (Form 4404LGF) to be Filed by the District to the Nevada Department of Taxation by April 15, 2023 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 873-998**

Recommendation for Action: That the Board of Trustees Receive, Discuss and Possibly Approve Report on the Tentative Budget for FY2023-24 to be Filed with the Department of Taxation (Form 4404LGF) by April 15, 2023, as Required by NRS 354.596.

7. **SUBJECT:** Review, Discuss and Possibly Approve Resolution Number 1901: A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal Year 2023/2024 and Setting the Public Hearing Date for Thursday, May 25, 2023 at 6 p.m.
– **pages 999-1008**

Recommendation for Action: That the Board of Trustees Make a Motion to Adopt Resolution Number 1901 which Preliminarily Approves the Report for Collection of Recreation Standby and Services Charges (Also Known as the Recreation Facility Fee and Beach Facility Fee), and Sets Forth the Public Hearing Date of Thursday, May 25 2023 at 6:00 p.m.

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

1. Treasurer's Report - Requesting Trustee: Treasurer Ray Tulloch – **page 1009**

Payment of Bills (For District Payments Exceeding \$50,000 or any Item of Capital Expenditure, in the Aggregate in any one Transaction, a Summary of Payments Made Shall be Presented to the Board at a Public Meeting for Review. The Board Hereby Authorizes Payment of any and all Obligations Aggregating Less than \$50,000 Provided They are Budgeted and the Expenditure is Approved According to District Signing Authority Policy)

2. District General Manager's Report - Meeting of April 12, 2023 – **pages 1010-1015**

I. **REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS** (for possible action)

J. **LONG RANGE CALENDAR** – **pages 1016-1020**

K. **BOARD OF TRUSTEES UPDATE**

L. **FINAL PUBLIC COMMENTS** - Limited to a maximum of three (3) minutes in duration.

M. **ADJOURNMENT** (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday April 7, 2023, a copy of this agenda (IVGID Board of Trustees Session of April 12, 2023) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

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

NOTICE OF MEETING

Agenda for the Board Meeting of April 12, 2023 - Page 5

/s/ Melissa Robertson

Melissa Robertson

District Clerk (e-mail: mnr@ivgid.org/phone # 775-832-1268)

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

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

	2023 Update 2022 Study		2023 Update 2022 Study		2023 Update 2022 Study		2023 Update 2022 Study	
	Budgeted	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Total Rate Revenues	\$5,900,172	\$5,952,685	\$6,494,033	\$6,551,910	\$7,050,196	\$7,145,894	\$7,618,727	\$7,793,730
Total Non-Operating Revenues	\$509,744	\$291,157	\$493,137	\$294,029	\$493,076	\$306,530	\$493,202	\$315,530
Total Revenues	\$6,409,916	\$6,243,843	\$6,987,170	\$6,845,939	\$7,543,272	\$7,452,424	\$8,111,929	\$8,109,260
Total Operations & Maintenance	\$5,103,455	\$5,136,617	\$5,208,075	\$5,162,482	\$5,538,489	\$5,595,254	\$5,756,991	\$5,814,993
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserve Funding	\$1,306,461	\$1,107,225	\$1,779,095	\$1,683,457	\$2,004,783	\$1,857,170	\$2,354,938	\$2,294,267
Total Revenue Requirement	\$6,409,916	\$6,243,843	\$6,987,170	\$6,845,939	\$7,543,272	\$7,452,424	\$8,111,929	\$8,109,260
Proposed Rate Adjustment	0.0%	16.0%	10.0%	10.0%	8.5%	9.0%	8.0%	9.0%
DSC Ratio								
Before Rate Adjustment	4.26	0.93	2.85	0.70	2.06	0.00	1.15	0.00
After Rate Adjustment	4.26	3.61	4.26	4.44	4.80	4.10	4.17	4.20
Avg Res Mo Bill (Fees + 10,000 gal)								
After Proposed Rate Adjustment	\$54.98	\$54.98	\$59.39	\$60.19	\$64.19	\$65.51	\$69.17	\$71.74
Capital Funding Plan								
Total Capital Improvement Projects	\$2,433,359	\$1,833,371	\$2,843,360	\$1,343,955	\$1,942,086	\$1,444,992	\$3,619,328	\$3,077,320
Less: Reserves	\$2,228,831	\$1,833,371	\$1,273,360	\$343,955	\$1,592,086	\$444,992	\$979,328	\$577,320
Less: Grants	\$204,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Debt	\$0	\$0	\$1,570,000	\$1,000,000	\$0	\$1,000,000	\$2,000,000	\$2,000,000
Less: Additional Capital Funding	\$0	\$0	\$0	\$0	\$350,000	\$0	\$640,000	\$500,000

	2023 Update		2022 Study		2023 Update		2022 Study		2023 Update		2022 Study	
	Budgeted	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	FY 2024	FY 2024	FY 2025	FY 2025	FY 2026	FY 2026
Total Rate Revenues	\$7,412,178	\$7,410,021	\$8,421,235	\$8,418,784	\$9,104,029	\$9,101,379	\$9,104,029	\$8,418,784	\$9,101,379	\$9,101,379	\$9,659,921	\$9,657,110
Total Non-Operating Revenues	\$1,123,044	\$350,274	\$129,400	\$332,465	\$119,746	\$334,723	\$119,746	\$332,465	\$334,723	\$334,723	\$119,931	\$338,291
Total Revenues	\$8,535,222	\$7,760,295	\$8,550,635	\$8,751,249	\$9,223,774	\$9,436,103	\$9,223,774	\$8,751,249	\$9,436,103	\$9,436,103	\$9,779,851	\$9,995,400
Total Operations & Maintenance	\$5,504,985	\$5,395,837	\$5,849,444	\$5,315,537	\$6,108,708	\$5,597,923	\$6,108,708	\$5,315,537	\$5,597,923	\$5,597,923	\$6,389,089	\$5,863,819
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserve Funding	\$3,030,237	\$2,364,458	\$2,701,191	\$3,435,712	\$3,115,066	\$3,838,180	\$3,115,066	\$3,435,712	\$3,838,180	\$3,838,180	\$3,390,762	\$4,131,581
Total Revenue Requirement	\$8,535,222	\$7,760,295	\$8,550,635	\$8,751,249	\$9,223,774	\$9,436,103	\$9,223,774	\$8,751,249	\$9,436,103	\$9,436,103	\$9,779,851	\$9,995,400
Proposed Rate Adjustment	0.0%	13.5%	13.5%	13.5%	8.0%	8.0%	8.0%	13.5%	8.0%	8.0%	6.0%	6.0%
DSC Ratio												
Before Rate Adjustment	7.86	4.41	2.40	1.53	1.22	0.66	1.22	1.53	0.66	0.66	0.71	0.36
After Rate Adjustment	7.86	7.03	3.81	3.39	2.65	1.98	2.65	3.39	1.98	1.98	2.06	1.44
Average Residential Customer Bill (3,000 gal)												
After Proposed Rate Adjustment	\$72.78	\$73.08	\$82.39	\$82.81	\$88.72	\$89.35	\$88.72	\$82.81	\$89.35	\$89.35	\$93.99	\$94.57
Capital Funding Plan												
Total Capital Improvement Projects	\$18,688,042	\$13,958,241	\$19,592,108	\$12,586,160	\$16,772,850	\$13,308,322	\$16,772,850	\$12,586,160	\$13,308,322	\$13,308,322	\$18,771,442	\$14,648,782
Less: Reserves	\$2,497,461	\$265,250	\$0	\$836,160	\$0	\$808,322	\$0	\$836,160	\$808,322	\$808,322	\$0	\$1,973,782
Less: Effluent Reserve Fund	\$7,978,692	\$11,382,241	\$721,232	\$1,000,000	\$522,850	\$0	\$721,232	\$1,000,000	\$0	\$0	\$2,521,442	\$0
Less: Grants	\$3,051,889	\$2,310,750	\$3,790,876	\$0	\$0	\$0	\$3,790,876	\$0	\$0	\$0	\$0	\$0
Less: Debt	\$5,160,000	\$0	\$15,080,000	\$10,500,000	\$16,250,000	\$12,000,000	\$16,250,000	\$10,500,000	\$12,000,000	\$12,000,000	\$16,250,000	\$12,000,000
Less: Additional Capital Funding	\$0	\$0	\$0	\$250,000	\$0	\$500,000	\$0	\$250,000	\$500,000	\$500,000	\$0	\$675,000
Combined Water and Wastewater Reserves												
Ending Operating Fund	\$1,987,866	\$2,704,049	\$1,616,916	\$2,735,589	\$1,530,678	\$3,088,474	\$1,530,678	\$2,735,589	\$3,088,474	\$3,088,474	\$1,775,434	\$3,492,014
Ending Capital Fund	(\$51,292)	\$2,704,049	\$1,604,776	\$2,985,589	\$2,479,025	\$3,588,474	\$2,479,025	\$2,985,589	\$3,588,474	\$3,588,474	\$3,355,780	\$4,167,014
Ending Effluent Reserve Fund	\$7,484,308	\$0	\$6,763,076	\$0	\$6,240,226	\$0	\$6,240,226	\$0	\$0	\$0	\$3,718,784	\$0
Total Ending Reserves	\$9,420,882	\$5,408,097	\$9,984,768	\$5,721,179	\$10,249,929	\$6,676,947	\$10,249,929	\$5,721,179	\$6,676,947	\$6,676,947	\$8,849,998	\$7,659,028
Target Ending Reserves	\$6,317,532	\$6,447,176	\$6,534,512	\$6,486,287	\$6,788,874	\$6,768,474	\$6,788,874	\$6,486,287	\$6,768,474	\$6,768,474	\$7,024,012	\$6,996,843
Ending Debt Service Fund	\$284,000	\$0	\$1,135,000	\$875,000	\$1,986,000	\$1,850,000	\$1,986,000	\$875,000	\$1,850,000	\$1,850,000	\$2,837,000	\$2,995,000

Incline Village General Improvement District
Water Rate Study
% of Revenue - Proposed Rate Alternative

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total % Change
Residential and Commercial							
Projected Revenue		\$5,616,210	\$6,101,066	\$6,593,777	\$7,010,429	\$7,025,064	35.2%
COSA Revenue	\$5,196,857	\$5,578,098	\$6,052,236	\$6,536,415	\$6,732,508	\$6,934,483	33.4%
% of Total Revenue	88.0%	86.3%	86.1%	86.0%	86.5%	86.3%	
% of Commodity	80.3%						
% of Capacity	77.2%						
% of Customer	94.5%						
% of Fire Protection	100.0%						
Irrigation							
Projected Revenue		\$890,921	\$983,663	\$1,073,229	\$1,096,763	\$1,119,615	58.4%
COSA Revenue	\$706,810	\$915,935	\$993,789	\$1,073,292	\$1,105,491	\$1,138,656	61.1%
% of Total Revenue	12.0%	13.7%	13.9%	14.0%	13.5%	13.7%	
% of Commodity	19.7%						
% of Capacity	22.8%						
% of Customer	5.5%						
% of Fire Protection	0.0%						
System Total	\$5,903,666	\$6,507,131	\$7,084,729	\$7,667,006	\$8,107,192	\$8,144,678	38.0%

Incline Village General Improvement District
 Water Rate Study
 Revenue Requirement Summary
 Exhibit 1

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Revenue											
Rate Revenues	\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248
Non-Operating Revenues	509,744	494,714	494,866	495,210	494,916	496,266	504,574	513,449	520,486	527,425	532,682
Total Revenues	\$6,409,916	\$6,398,381	\$6,402,026	\$6,405,873	\$6,409,081	\$6,413,938	\$6,425,756	\$6,438,142	\$6,448,693	\$6,459,151	\$6,467,930
Expenses											
Total Operations & Maintenance	\$5,103,455	\$5,208,075	\$5,538,489	\$5,756,991	\$5,898,117	\$6,154,561	\$6,247,823	\$6,632,318	\$6,925,534	\$7,079,768	\$7,445,013
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0
Reserve Funding	1,306,461	1,780,672	2,006,572	2,356,945	2,448,737	2,433,996	2,596,756	2,476,429	2,453,361	2,577,233	2,496,715
Total Revenue Requirement	\$6,409,916	\$6,988,747	\$7,545,062	\$8,113,937	\$8,346,854	\$8,588,557	\$8,844,579	\$9,108,747	\$9,378,894	\$9,657,001	\$9,941,728
Bal. / (Def.) of Funds	\$0	(\$590,367)	(\$1,143,036)	(\$1,708,063)	(\$1,937,773)	(\$2,174,619)	(\$2,418,822)	(\$2,670,605)	(\$2,930,201)	(\$3,197,850)	(\$3,473,799)
Bal. / (Def.) as a % of Rate Rev.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%	40.9%	45.1%	49.4%	53.9%	58.5%
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Add'l Revenue from Adj.	\$0	\$590,367	\$1,143,036	\$1,708,063	\$1,937,773	\$2,174,619	\$2,418,822	\$2,670,605	\$2,930,201	\$3,197,850	\$3,473,799
Total Bal / (Def.) of Funds	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Avg Res Mo Bill (Fees + 10,000 gal)	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70	\$75.91	\$78.18	\$80.53	\$82.94	\$85.43

IVGID - Rate Study - Return of Capital Funds from Watermain Replacement - Crystal Peak Road Project

Incline Village General Improvement District
 Water Rate Study
 Exhibit 3
 Revenue Requirement

	Budgeted FY 2023	Proposed											Notes		
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033				
Revenues															
Rate Revenues															
Residential	\$2,691,418	\$2,692,993	\$2,694,569	\$2,696,148	\$2,697,728	\$2,699,307	\$2,700,891	\$2,702,475	\$2,704,059	\$2,705,647	\$2,707,235				
Multi Family	2,013,224	2,014,771	2,016,317	2,017,868	2,019,419	2,020,973	2,022,528	2,024,082	2,025,640	2,027,199	2,028,761				
Commercial	442,201	442,412	442,622	442,833	443,044	443,255	443,465	443,676	443,887	444,098	444,308				
Irrigation	201,612	201,666	201,720	201,773	201,827	201,881	201,935	201,989	202,042	202,096	202,150				
Commercial - IVGID	46,642	46,681	46,720	46,760	46,799	46,838	46,878	46,917	46,956	46,996	47,035				
Irrigation - IVGID	401,913	401,981	402,050	402,118	402,186	402,255	402,323	402,391	402,460	402,528	402,597				
Snowmaking - IVGID	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163	103,163				
Total Rate Revenues	\$5,900,172	\$5,903,666	\$5,907,161	\$5,910,663	\$5,914,166	\$5,917,672	\$5,921,182	\$5,924,693	\$5,928,207	\$5,931,726	\$5,935,248				
Non-Operating Revenues															
Interest	\$20,844	\$5,326	\$4,987	\$4,842	\$4,057	\$4,916	\$12,733	\$21,117	\$27,661	\$34,108	\$38,871				Calculated
Snow Removal Fees	80,000	80,080	80,160	80,240	80,320	80,401	80,481	80,562	80,642	80,723	80,804				As Misc Revenues
Work Order Charges Labor	120,000	120,120	120,240	120,360	120,481	120,601	120,722	120,843	120,963	121,084	121,205				As Misc Revenues
Work Order Chgs Eq & Materials	36,500	36,537	36,573	36,610	36,646	36,683	36,720	36,756	36,793	36,830	36,867				As Misc Revenues
Back Flows Tests	134,400	134,534	134,669	134,804	134,938	135,073	135,208	135,344	135,479	135,614	135,750				As Misc Revenues
Fines & Penalties	25,200	25,225	25,250	25,276	25,301	25,326	25,352	25,377	25,402	25,428	25,453				As Misc Revenues
Fire Protection	17,760	17,778	17,796	17,813	17,831	17,849	17,867	17,885	17,903	17,920	17,938				As Misc Revenues
Inspection/Plan Fees	44,800	44,845	44,890	44,935	44,979	45,024	45,069	45,115	45,160	45,205	45,250				As Misc Revenues
Other Water	30,240	30,270	30,301	30,331	30,361	30,392	30,422	30,452	30,483	30,513	30,544				As Misc Revenues
Interfund Revenue Transfers	0	0	0	0	0	0	0	0	0	0	0				As Misc Revenues
Total Non-Operating Revenues	\$509,744	\$494,714	\$494,866	\$495,210	\$494,916	\$496,266	\$504,574	\$513,449	\$520,486	\$527,425	\$532,682				
Total Revenues	\$6,409,916	\$6,398,381	\$6,402,026	\$6,405,873	\$6,409,081	\$6,413,938	\$6,425,756	\$6,438,142	\$6,448,693	\$6,459,151	\$6,467,930				
Expenses															
Wages															
Other Earnings	\$53,111	\$55,767	\$58,555	\$61,483	\$64,557	\$67,785	\$71,174	\$74,733	\$78,469	\$82,393	\$86,512				As Labor
Regular Earnings	1,591,099	1,670,654	1,754,187	1,841,896	1,933,991	2,030,690	2,132,225	2,238,836	2,350,778	2,468,317	2,591,733				As Labor
Salary Savings from Vacant Positions	(28,554)	0	0	0	0	0	0	0	0	0	0				As Labor
Total Wages	\$1,615,656	\$1,726,421	\$1,812,742	\$1,903,379	\$1,998,548	\$2,098,475	\$2,203,399	\$2,313,569	\$2,429,247	\$2,550,709	\$2,678,245				

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	Proposed											Notes
	Budgeted FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Benefits												
Dental Fringe Ben	\$21,726	\$23,899	\$26,288	\$28,917	\$31,809	\$34,990	\$38,489	\$42,338	\$46,572	\$51,229	\$56,352	As Benefits - Medical
Disability Fringe Ben	8,165	8,655	9,174	9,725	10,308	10,927	11,582	12,277	13,014	13,795	14,622	As Benefits - Other
Life Ins Fringe Ben	3,127	3,440	3,784	4,162	4,578	5,036	5,540	6,094	6,703	7,373	8,111	As Benefits - Medical
Medical Fringe Ben	302,051	332,256	365,482	402,030	442,233	486,456	535,102	588,612	647,473	712,220	783,443	As Benefits - Medical
Retirement Fringe Ben	292,767	310,333	328,953	348,690	369,612	391,788	415,296	440,213	466,626	494,624	524,301	As Benefits - Other
Taxes	131,510	139,401	147,765	156,631	166,028	175,990	186,549	197,742	209,607	222,183	235,514	As Benefits - Other
Unemployment Fringe Ben	25,833	27,383	29,026	30,768	32,614	34,570	36,645	38,843	41,174	43,644	46,263	As Benefits - Other
Vision Fringe Ben	2,433	2,579	2,734	2,898	3,072	3,256	3,451	3,658	3,878	4,111	4,357	As Benefits - Other
Work Comp Fringe Ben	41,153	43,622	46,240	49,014	51,955	55,072	58,376	61,879	65,592	69,527	73,699	As Benefits - Other
Total Benefits	\$828,765	\$891,567	\$959,445	\$1,032,834	\$1,112,208	\$1,198,085	\$1,291,030	\$1,391,657	\$1,500,638	\$1,618,706	\$1,746,661	
Services & Supplies												
Advertising - Paid	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126	\$1,159	\$1,194	\$1,230	\$1,267	\$1,305	\$1,344	As Materials & Supplies
BLDGS Maintenance Services	75,760	78,033	80,374	82,785	85,269	87,827	90,461	93,175	95,971	98,850	101,815	As Materials & Supplies
Chemical	212,500	218,875	225,441	232,204	239,171	246,346	253,736	261,348	269,189	277,264	285,582	As Materials & Supplies
Computer & IT Small Equip	8,200	8,446	8,699	8,960	9,229	9,506	9,791	10,085	10,388	10,699	11,020	As Materials & Supplies
Computer License & Fees	78,859	81,225	83,662	86,171	88,756	91,419	94,162	96,987	99,896	102,893	105,980	As Materials & Supplies
Contractual Services	12,960	13,349	13,749	14,162	14,587	15,024	15,475	15,939	16,417	16,910	17,417	As Materials & Supplies
Dues & Subscriptions	9,338	9,618	9,907	10,204	10,510	10,825	11,150	11,485	11,829	12,184	12,549	As Materials & Supplies
Employee Recruit & Retain	14,950	15,399	15,860	16,336	16,826	17,331	17,851	18,387	18,938	19,506	20,092	As Materials & Supplies
Fleet Maintenance Services	206,318	212,508	218,883	225,449	232,213	239,179	246,354	253,745	261,357	269,198	277,274	As Materials & Supplies
Fuel	38,880	40,435	42,053	43,735	45,484	47,303	49,196	51,163	53,210	55,338	57,552	As Utilities
Janitorial	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016	As Materials & Supplies
Lab	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534	37,630	As Materials & Supplies
Office Supplies	12,050	12,412	12,784	13,167	13,562	13,969	14,388	14,820	15,265	15,723	16,194	As Materials & Supplies
Operating	65,630	67,599	69,627	71,716	73,867	76,083	78,366	80,717	83,138	85,632	88,201	As Materials & Supplies
Permits & Fees	38,572	39,729	40,921	42,149	43,413	44,716	46,057	47,439	48,862	50,328	51,838	As Materials & Supplies
Postage	17,000	17,510	18,035	18,576	19,134	19,708	20,299	20,908	21,535	22,181	22,847	As Materials & Supplies
R&M General	44,975	46,324	47,714	49,145	50,620	52,138	53,703	55,314	56,973	58,682	60,443	As Materials & Supplies
R&M Corrective	175,385	180,647	186,066	191,648	197,397	203,319	209,419	215,701	222,172	228,838	235,703	As Materials & Supplies
R&M Preventative	81,695	84,146	86,670	89,270	91,948	94,707	97,548	100,475	103,489	106,593	109,791	As Materials & Supplies
Rental & Lease	960	989	1,018	1,049	1,080	1,113	1,146	1,181	1,216	1,253	1,290	As Materials & Supplies
Repairs & Maintenance	8,400	8,652	8,912	9,179	9,454	9,738	10,030	10,331	10,641	10,960	11,289	See Shared and Capital Exp
Security	2,980	3,069	3,161	3,256	3,354	3,455	3,558	3,665	3,775	3,888	4,005	As Materials & Supplies
Small Equipment	9,800	10,094	10,397	10,709	11,030	11,361	11,702	12,053	12,414	12,787	13,170	As Materials & Supplies
Tools	9,300	9,579	9,866	10,162	10,467	10,781	11,105	11,438	11,781	12,134	12,498	As Materials & Supplies
Training & Education	26,100	26,883	27,689	28,520	29,376	30,257	31,165	32,100	33,063	34,055	35,076	As Materials & Supplies
Travel & Conferences	17,200	17,716	18,247	18,795	19,359	19,940	20,538	21,154	21,788	22,442	23,115	As Materials & Supplies
Uniforms	15,700	16,171	16,656	17,156	17,670	18,201	18,747	19,309	19,888	20,485	21,099	As Materials & Supplies
Engineering Services	97,976	102,875	108,019	113,419	119,090	125,045	131,297	137,862	144,755	151,993	159,593	As Professional / Special Svcs
Total Services & Supplies	\$1,311,988	\$1,353,696	\$1,396,769	\$1,441,253	\$1,487,196	\$1,534,648	\$1,583,662	\$1,634,290	\$1,686,587	\$1,740,612	\$1,796,424	

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	Budgeted FY 2023	Proposed										Notes		
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033			
Other														
Central Services Allocation Cs	\$0	\$288,129	\$296,773	\$305,676	\$314,846	\$324,292	\$334,020	\$344,041	\$354,362	\$364,993	\$375,943	As Materials & Supplies		
Defensible Space Costs	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	As Materials & Supplies		
General Liability - Insurance	121,900	125,557	129,324	133,203	137,203	141,316	145,555	149,922	154,419	159,052	163,823	As Insurance		
Audit	5,850	6,026	6,206	6,392	6,584	6,782	6,985	7,195	7,411	7,633	7,862	As Materials & Supplies		
Legal	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127	As Materials & Supplies		
Professional Consultants	62,500	65,625	68,906	72,352	75,969	79,768	83,756	87,944	92,341	96,958	101,806	As Professional / Special Svcs		
Interfund Expense Transfers	(679,447)	(460,564)	(464,512)	(476,551)	(482,043)	(481,925)	(503,326)	(542,316)	(556,470)	(490,626)	(526,016)	As Materials & Supplies		
Capital Expenses	100,000	250,000	375,000	355,000	425,000	370,000	80,000	100,000	80,000	120,000	80,000	As Materials & Supplies		
Shared Capital Expenses	1,199,495	348,500	320,000	320,000	72,500	135,500	276,500	370,000	370,000	72,500	147,500	As Materials & Supplies		
Total Other	\$872,298	\$687,132	\$797,473	\$783,822	\$679,838	\$677,607	\$497,522	\$593,037	\$580,603	\$411,406	\$434,241			
Utilities														
Cable TV	\$1,943	\$2,021	\$2,102	\$2,186	\$2,273	\$2,364	\$2,459	\$2,557	\$2,659	\$2,765	\$2,876	As Utilities		
Electricity	409,100	425,464	442,483	460,182	478,589	497,733	517,642	538,348	559,882	582,277	605,568	As Utilities		
Heating	11,200	11,648	12,114	12,598	13,102	13,627	14,172	14,738	15,328	15,941	16,579	As Utilities		
Internet	11,600	12,064	12,547	13,048	13,570	14,113	14,678	15,265	15,875	16,510	17,171	As Utilities		
Telephone	30,905	32,141	33,427	34,764	36,154	37,601	39,105	40,669	42,296	43,987	45,747	As Utilities		
Trash	7,100	7,384	7,679	7,987	8,306	8,638	8,984	9,343	9,717	10,106	10,510	As Utilities		
Water & Sewer	2,900	3,408	3,825	4,160	4,513	4,660	4,811	4,968	5,129	5,296	5,468	As Water and Sewer		
Total Utilities	\$474,748	\$494,129	\$514,176	\$534,924	\$556,509	\$578,735	\$601,850	\$625,887	\$650,886	\$676,883	\$703,918			
Future O&M														
Additional Staffing Needs	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	As Labor		
One-Time Inflation Contingency	0	0	0	0	0	0	0	0	0	0	0	As Labor		
Budget Savings	0	0	0	0	0	0	0	0	0	0	0			
Total Future O&M	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524			
Total Operations & Maintenance	\$5,103,455	\$5,208,075	\$5,538,489	\$5,756,991	\$5,898,117	\$6,154,561	\$6,247,823	\$6,632,318	\$6,925,534	\$7,079,768	\$7,445,013			
		2.0%	6.3%	3.9%	2.5%	4.3%	1.5%	6.2%	4.4%	2.2%	5.2%			
Debt Service														
NV DWSRF 2012	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	\$193,372	Existing Debt		
NV Drk Wtr Loan 2005	113,648	113,648	113,648	113,648	56,824	0	0	0	0	0	0	Existing Debt		
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	Calc @ 2.4% for 20 Yrs		
New Revenue Bonds	0	110,467	110,467	257,630	257,630	257,630	257,630	257,630	257,630	257,630	257,630	Calc @ 4.6% for 20 Yrs		
Total Debt Service	\$307,020	\$417,487	\$417,487	\$564,650	\$507,826	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002			
Less Capital Reserve Funding	\$307,020	\$417,487	\$417,487	\$564,650	\$507,826	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002	\$451,002			
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			

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	Budgeted	Proposed												Notes
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033			
Reserve Funding														
Operating Fund Transfer	(\$317,084)	\$155,504	\$29,779	\$88,525	(\$246,312)	(\$97,683)	\$463,446	\$66,485	\$166,782	\$394,018	\$431,862			
Capital Fund Transfer	1,623,545	1,625,168	1,626,793	1,628,420	1,630,049	1,631,679	1,633,310	1,634,944	1,636,579	1,638,215	1,639,853			
Additional Capital Funding	0	0	350,000	640,000	1,065,000	900,000	500,000	775,000	650,000	545,000	425,000		As Customer Growth	
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0			
Total Reserve Funding	\$1,306,461	\$1,780,672	\$2,006,572	\$2,356,945	\$2,448,737	\$2,433,996	\$2,596,756	\$2,476,429	\$2,453,361	\$2,577,233	\$2,496,715			
Total Revenue Requirement	\$6,409,916	\$6,988,747	\$7,545,062	\$8,113,937	\$8,346,854	\$8,588,557	\$8,844,579	\$9,108,747	\$9,378,894	\$9,657,001	\$9,941,728			
Bal/(Def.) of Funds	\$0	(\$590,367)	(\$1,143,036)	(\$1,708,063)	(\$1,937,773)	(\$2,174,619)	(\$2,418,822)	(\$2,670,605)	(\$2,930,201)	(\$3,197,850)	(\$3,473,799)			
Rate Adj. as a % of Rate Rev.	0.0%	10.0%	19.4%	28.9%	32.8%	36.7%	40.9%	45.1%	49.4%	53.9%	58.5%			
Proposed Rate Adjustment	0.0%	10.0%	8.5%	8.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%			
Effective Months	12	12	12	12	12	12	12	12	12	12	12			
Add'l Revenue from Adj.	\$0	\$590,367	\$1,143,036	\$1,708,063	\$1,937,773	\$2,174,619	\$2,418,822	\$2,670,605	\$2,930,201	\$3,197,850	\$3,473,799			
Total Bal / (Def.) of Funds	\$0	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
Additional Rate Increase Needed	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%			
DSC Ratio														
Before Rate Adjustment	4.26	2.85	2.07	1.15	1.01	0.58	0.39	0.00	0.00	0.00	0.00			
After Rate Adjustment	4.26	4.27	4.81	4.17	4.82	5.40	5.76	5.49	5.44	5.71	5.54			
Avg Res Mo Bill (Fees + 10,000 gal)	\$54.98													
After Proposed Rate Adjustment	\$54.98	\$59.39	\$64.19	\$69.17	\$73.34	\$73.70	\$75.91	\$78.18	\$80.53	\$82.94	\$85.43			
Annual \$ Change		4.41	4.80	4.97	4.18	0.35	2.21	2.28	2.35	2.42	2.49			
Cumulative Change		4.41	9.21	14.19	18.36	18.72	20.93	23.20	25.55	27.96	30.45			

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Incline Village General Improvement District
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 Exhibit 4
 Capital Improvement Plan

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Capital Improvements - Water												
SCADA Management Servers/Network - BCDP	\$0	\$0	\$74,984	\$0	\$0	\$0	\$0	\$99,345	\$0	\$0	\$0	\$174,329
Water Pumping Station Improvements	50,000	104,000	107,120	110,334	113,644	117,053	120,565	124,181	127,907	131,744	135,696	1,242,243
Burnt Cedar Water Disinfection Plant Improvements	181,637	26,000	160,680	1,655,004	0	0	0	0	0	0	0	2,023,321
Removal of Washoe 1 Water Intake Line	0	0	0	0	0	0	0	0	0	0	0	0
Water Pump Station 2-1 Improvements	0	416,000	0	0	0	117,053	0	0	0	0	0	533,053
2013 Mid Size Truck #630 Compliance	0	0	0	0	0	0	0	0	0	46,110	0	46,110
Watermain Replacement - Crystal Peak Road	1,372,260	0	0	0	0	0	0	0	0	0	0	1,372,260
Watermain Replacement - Slott Pk Ct	72,230	0	0	0	0	0	0	0	0	0	0	72,230
Watermain Replacement - Alder Avenue Ponderosa Ranch/Tunnel Creek	65,000	1,300,000	0	0	0	0	0	0	0	0	0	1,365,000
Watermain Replacement - Future	0	52,000	856,960	882,669	909,149	936,423	964,516	993,452	1,023,255	1,053,953	1,085,571	8,757,948
R6-1 Tank Road Construction	0	0	133,900	0	0	0	0	0	0	0	0	133,900
R2-1 Reservoir Roof Replacement	0	0	0	0	340,931	0	0	0	0	0	0	340,931
R-2 Interior Tank Rehabilitation	0	0	0	132,400	0	0	0	0	0	0	0	132,400
Fire Hydrant Replacement Program	0	260,000	267,800	275,834	284,109	292,632	0	0	0	0	0	1,380,375
BCWDP Emergency Generator Fuel Tank	0	260,000	0	0	0	0	0	0	0	0	0	260,000
LUMSS Software	55,000	0	0	0	0	0	0	0	0	0	0	55,000
Total Capital Improvements - Water	\$1,796,127	\$2,418,000	\$1,601,444	\$3,056,241	\$1,647,832	\$1,463,161	\$1,085,081	\$1,216,978	\$1,151,162	\$1,231,807	\$1,221,268	\$17,889,101

IVGID - Rate Study - Return of Capital Funds from Watermain Replacement - Crystal Peak Road Project

Incline Village General Improvement District
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 Capital Improvement Plan

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Capital Improvements - Shared (50% Water)												
Replace Public Works Front Security Gate	\$0	\$0	\$0	\$0	\$45,457	\$0	\$0	\$0	\$0	\$0	\$59,109	\$104,567
Replace Roof Public Works #B	0	0	0	0	56,822	0	0	0	0	0	0	56,822
Building B Replacement	0	0	0	0	0	0	0	62,091	0	0	0	62,091
Loader Tire Chains - 2 Sets	10,000	0	0	11,420	0	0	0	13,412	0	0	0	34,831
2002 Caterpillar 950G Loader #523	132,500	0	0	0	0	0	0	0	0	187,735	0	320,235
2002 Caterpillar 950G Loader #525	132,500	0	0	0	0	0	0	0	0	0	193,367	325,867
2018 MultiHog MX120 Snowblower #783	0	0	0	97,094	0	0	0	0	0	0	0	97,094
1997 Forklift #315	0	0	0	0	20,456	0	0	0	0	0	0	20,456
2013 Trackless Snowblower #687	0	0	0	0	102,279	0	0	0	118,314	0	0	220,593
2001 105KW Mobile Generator #313	0	0	0	0	0	0	39,183	0	0	0	0	39,183
2020 Vac-Con Truck #807	0	0	0	0	269,904	0	0	0	0	0	0	269,904
2004 Freightliner Vector Truck #534	0	0	0	0	0	0	0	0	0	0	0	209,634
2020 Chevy Dump Truck #829	0	0	0	209,634	0	0	0	49,673	0	0	119,413	169,085
2001 Peterbilt Bin Truck #468	0	0	101,764	0	0	0	0	0	0	0	0	101,764
Snowplow #300A	9,500	0	0	0	0	0	0	0	0	13,833	0	23,333
Snowplow #307A	9,500	0	0	0	0	0	0	0	0	0	0	9,500
Slurry Liquidator #326	0	0	0	0	0	0	0	0	26,221	0	0	26,221
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	0	0	0	0	0	0
2019 Sander/Spreader #808	0	0	0	0	0	0	0	7,451	0	0	0	7,451
2012 Snowplow #6698	0	0	6,427	0	0	0	0	0	0	0	0	6,427
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	0	0	0	0	5,270	0	5,270
2013 Chevy Equinox #691	0	0	0	0	0	0	0	0	0	92,221	0	92,221
2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	0	19,240	0	0	0	0	0	0	0	0	0	19,240
2013 1/2 Ton Pick-Up #677 Treatment	0	19,240	0	0	0	18,143	0	0	0	0	0	37,383
2003 GMC 3/4-Ton Pick-up #702	0	0	21,424	0	0	0	0	0	0	0	0	21,424
2005 Chevy 1/2-Ton Pick-up #553	0	0	20,353	0	0	0	0	0	0	0	0	20,353
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	20,353	0	0	0	0	0	0	0	24,425	44,778
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	0	0	0	0	0	0	0	0	0	0	23,068	43,421
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	0	0	17,653	0	0	0	0	0	0	0	17,653
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	0	20,412	0	0	0	0	21,744	0	0	42,156
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	0	0	26,138	0	0	0	0	0	0	26,138
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	0	0	25,928	0	0	0	0	0	0	31,210	57,139
2013 1-Ton Service Truck #680 Utilities Electrician	0	22,880	0	0	0	0	0	0	0	0	0	22,880
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	0	0	0	0	0	0	39,738	0	0	0	39,738
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	21,111	0	0	0	21,111
2008 Chevrolet Service Truck #680	0	0	0	27,032	0	0	0	0	0	0	0	27,032
2011 Chevrolet Service Truck #647 Treatment	10,000	104,000	0	0	0	0	0	0	0	0	33,924	60,956
Public Works Billing Software Replacement	0	0	0	0	0	0	0	0	31,337	0	0	31,337
Large Format Printer Replacement	0	0	0	0	0	0	0	0	0	0	0	0
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	110,000	130,000	0	15,998	0	0	0	0	0	0	0	114,000
Medium Duty Truck Plow	8,250	0	0	0	0	0	0	0	0	0	0	8,250
Chevy 1/2 Ton Pick-up Truck	18,600	0	0	0	0	0	0	0	0	0	0	18,600
Utilities System and Plant Controls Upgrade	0	0	133,900	137,917	142,055	0	0	0	0	0	0	413,872
Lab Equipment	0	130,000	0	0	0	0	0	0	0	0	0	130,000
Total Capital Improvements - Shared (50% Water)	\$440,850	\$425,360	\$340,642	\$563,088	\$663,110	\$18,143	\$39,183	\$193,475	\$197,616	\$299,059	\$507,586	\$3,688,112

IVGID - Rate Study - Return of Capital Funds from Watermain Replacement - Crystal Peak Road Project

Incline Village General Improvement District
 Water Rate Study
 Exhibit 4
 Capital Improvement Plan

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total
Less R&M Funded Items (O&M)	0	0	0	0	0	0	0	0	0	0	0	\$0
Future Unidentified Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
To Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Improvement Projects	\$2,236,977	\$2,843,360	\$1,942,086	\$3,619,328	\$2,310,943	\$1,481,305	\$1,124,264	\$1,410,453	\$1,348,778	\$1,530,866	\$1,728,854	\$21,577,213
Less: Outside Funding Sources												
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Fund	2,032,449	1,273,360	1,592,086	979,328	1,245,943	581,305	624,264	635,453	698,778	985,866	1,303,854	11,952,686
Grant Funding	204,528	0	0	0	0	0	0	0	0	0	0	204,528
Debt Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
New SRF Loans	0	0	0	0	0	0	0	0	0	0	0	0
New Revenue Bonds	0	1,570,000	0	2,000,000	0	0	0	0	0	0	0	3,570,000
Total Outside Funding Sources	\$2,236,977	\$2,843,360	\$1,592,086	\$2,979,328	\$1,245,943	\$581,305	\$624,264	\$635,453	\$698,778	\$985,866	\$1,303,854	\$15,727,214
Rate Funded Capital	\$0	\$0	\$350,000	\$640,000	\$1,065,000	\$900,000	\$500,000	\$775,000	\$650,000	\$545,000	\$425,000	\$5,850,000

IVGID - Rate Study - Return of Capital Funds from Watermain Replacement - Crystal Peak Road Project

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Combined Water Sewer											
Beginning Reserve Balance (Not incl Debt + Effluent)	\$3,247,558	\$2,132,956	\$3,419,651	\$4,209,452	\$5,332,971	\$4,090,990	\$4,503,932	\$4,464,144	\$4,620,561	\$4,828,079	\$5,412,812
Operating Fund											
Beginning Balance	\$2,497,558	\$1,987,866	\$1,618,493	\$1,534,045	\$1,780,809	\$1,865,665	\$2,084,834	\$2,873,691	\$3,030,038	\$3,218,022	\$3,638,323
Plus: Additions	0	155,504	29,779	246,764	331,169	316,851	788,857	156,347	187,984	420,301	435,401
Bal. / (Def.) of Funds	0	0	(0)	0	0	0	0	0	0	0	0
Less: Uses of Funds	(509,692)	(524,877)	(114,227)	0	(246,312)	(97,683)	0	0	0	0	0
Ending Balance	\$1,987,866	\$1,618,493	\$1,534,045	\$1,780,809	\$1,865,665	\$2,084,834	\$2,873,691	\$3,030,038	\$3,218,022	\$3,638,323	\$4,073,724
Minimum: 25% of O&M	\$2,634,632	\$2,746,544	\$2,892,832	\$3,016,804	\$3,083,748	\$3,228,659	\$3,342,845	\$3,530,135	\$3,693,387	\$3,807,353	\$4,008,567
Capital Fund											
Beginning Balance	\$750,000	\$145,090	\$1,801,158	\$2,675,407	\$3,552,162	\$2,225,325	\$2,419,098	\$1,590,453	\$1,590,523	\$1,610,057	\$1,774,489
Plus: Additions	4,846,390	4,851,236	4,856,087	4,860,944	4,865,804	4,870,670	4,875,541	4,880,416	4,885,297	4,890,182	4,895,072
Plus: Connection Fees	55,280	55,335	55,391	55,446	55,501	55,557	55,613	55,668	55,724	55,780	55,835
Less: Transfer to Debt Reserve	(284,000)	(851,000)	(851,000)	(851,000)	0	0	0	0	0	0	0
Less: Uses of Funds	(5,222,580)	(2,399,503)	(3,186,229)	(3,188,635)	(6,248,143)	(4,732,454)	(5,759,799)	(4,936,014)	(4,921,487)	(4,781,530)	(5,633,123)
Ending Balance	\$145,090	\$1,801,158	\$2,675,407	\$3,552,162	\$2,225,325	\$2,419,098	\$1,590,453	\$1,590,523	\$1,610,057	\$1,774,489	\$1,992,274
Target Minimum: Dep Exp	\$3,682,900	\$3,787,968	\$3,896,042	\$4,007,208	\$4,121,554	\$4,239,173	\$4,360,157	\$4,484,603	\$4,612,611	\$4,744,284	\$4,879,725
Effluent Reserve Fund											
Beginning Balance	\$15,463,000	\$7,484,308	\$6,763,076	\$6,240,226	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784
Plus: Additions	0	0	0	0	0	0	0	0	0	0	0
Less: Uses of Funds	(7,978,692)	(721,232)	(522,850)	(2,521,442)	0	0	0	0	0	0	0
Ending Balance	\$7,484,308	\$6,763,076	\$6,240,226	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784
Debt Reserve Fund											
Beginning Balance	\$0	\$284,000	\$1,135,000	\$1,986,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000
Plus: Additions	284,000	851,000	851,000	851,000	0	0	0	0	0	0	0
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	\$284,000	\$1,135,000	\$1,986,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000
Total Ending Balance (Not incl Debt + Effluent)	\$2,132,956	\$3,419,651	\$4,209,452	\$5,332,971	\$4,090,990	\$4,503,932	\$4,464,144	\$4,620,561	\$4,828,079	\$5,412,812	\$5,165,998
Minimum	\$6,317,532	\$6,534,512	\$6,788,874	\$7,024,012	\$7,205,302	\$7,467,831	\$7,703,001	\$8,014,738	\$8,305,998	\$8,551,636	\$8,888,692
Bal/(Def)	(\$4,184,577)	(\$3,114,860)	(\$2,579,422)	(\$1,691,041)	(\$3,114,312)	(\$2,963,899)	(\$3,238,858)	(\$3,394,177)	(\$3,477,919)	(\$3,138,824)	(\$3,722,694)
Total Reserves	\$9,617,264	\$10,182,727	\$10,449,678	\$9,051,755	\$7,809,774	\$8,222,716	\$8,182,928	\$8,339,345	\$8,546,863	\$9,131,596	\$8,884,782

Incline Village General Improvement District
 Wastewater Rate Study
 Summary of the Revenue Requirement
 Exhibit 1

	Projected										
	Budget FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2032
Revenues											
Rate Revenues	\$7,412,178	\$7,419,590	\$7,427,010	\$7,434,437	\$7,441,871	\$7,449,313	\$7,456,762	\$7,464,219	\$7,471,683	\$7,479,155	
Miscellaneous Revenues	1,123,044	129,029	120,445	121,546	126,431	132,682	137,197	139,783	143,225	148,506	
Total Revenues	\$8,535,222	\$7,548,619	\$7,547,454	\$7,555,983	\$7,568,303	\$7,581,995	\$7,593,959	\$7,604,003	\$7,614,908	\$7,627,661	
Expenses											
Total O&M Expenses	\$5,504,985	\$5,849,444	\$6,108,708	\$6,389,089	\$6,517,671	\$6,844,384	\$7,209,143	\$7,579,074	\$7,942,883	\$8,246,626	
Additional Capital Funding	0	250,000	350,000	350,000	500,000	500,000	750,000	750,000	750,000	750,000	
Net Debt Service	0	0	0	0	0	0	0	0	0	0	
Reserve Funding	3,030,237	2,997,604	3,480,246	3,779,113	4,017,448	4,072,062	4,100,411	4,135,663	4,192,399	4,326,071	
Total Revenue Requirement	\$8,535,222	\$8,847,047	\$9,588,954	\$10,168,202	\$10,535,119	\$10,916,446	\$11,309,554	\$11,714,737	\$12,135,282	\$12,572,696	
Bal / (Def) of Funds	\$0	(\$1,298,428)	(\$2,041,499)	(\$2,612,219)	(\$2,966,816)	(\$3,334,451)	(\$3,715,595)	(\$4,110,734)	(\$4,520,374)	(\$4,945,036)	
Proposed Rate Adjustment	0.0%	17.5%	8.5%	6.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
Add'l Revenue with Rate Adj	\$0	\$1,298,428	\$2,041,499	\$2,612,219	\$2,966,816	\$3,334,451	\$3,715,595	\$4,110,734	\$4,520,374	\$4,945,036	
Bal / (Def) After Rate Adj	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Average Residential Customer Bill (3,000 gal)											
Customer Bill on Proposed Adj.	\$72.78	\$84.83	\$92.17	\$97.47	\$101.81	\$104.76	\$108.43	\$112.22	\$116.15	\$120.21	
Bill Difference - Monthly		12.05	7.34	5.29	4.34	2.95	3.67	3.79	3.93	4.07	
Cumulative Bill Difference		12.05	19.39	24.69	29.03	31.98	35.65	39.44	43.37	47.43	
Debt Service Coverage Ratio (all debt)											
Before Rate Adjustment	4.37	1.45	0.88	0.55	0.32	0.22	0.12	0.01	0.00	0.00	
After Proposed Rate Adjustment	4.37	2.56	2.12	1.79	1.22	1.23	1.24	1.25	1.27	1.31	

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
 Wastewater Rate Study
 Revenue Requirement
 Exhibit 3

	Projected											Notes
	Budget FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Revenues												
Rate Revenues												
Residential	\$3,193,848	\$3,197,042	\$3,200,239	\$3,203,439	\$3,206,643	\$3,209,849	\$3,213,059	\$3,216,272	\$3,219,489	\$3,222,708	\$3,225,931	As Customer Growth
Multi-Family	3,295,975	3,299,271	3,302,570	3,305,873	3,309,179	3,312,488	3,315,800	3,319,116	3,322,435	3,325,758	3,329,084	As Customer Growth
Commercial	922,355	923,277	924,200	925,125	926,050	926,976	927,903	928,831	929,760	930,689	931,620	As Customer Growth
Total Rate Revenues	\$7,412,178	\$7,419,590	\$7,427,010	\$7,434,437	\$7,441,871	\$7,449,313	\$7,456,762	\$7,464,219	\$7,471,683	\$7,479,155	\$7,486,634	
Other Revenues												
Effluent Disposal Sales	\$75,000	\$75,075	\$75,150	\$75,225	\$75,300	\$75,376	\$75,451	\$75,527	\$75,602	\$75,678	\$75,753	As Misc Revenues
Interest Income	20,844	26,726	18,040	19,039	23,822	29,970	34,382	36,866	40,204	45,382	51,913	Calculated on Reserves
Hunting Fees	20,000	20,020	20,040	20,060	20,080	20,100	20,120	20,140	20,161	20,181	20,201	As Misc Revenues
Interfund Revenue Transfers	1,000,000	0	0	0	0	0	0	0	0	0	0	As Misc Revenues
Other Sewer	7,200	7,207	7,214	7,222	7,229	7,236	7,243	7,251	7,258	7,265	7,272	As Misc Revenues
Total Other Revenues	\$1,123,044	\$129,029	\$120,445	\$121,546	\$126,431	\$132,682	\$137,197	\$139,783	\$143,225	\$148,506	\$155,140	
Total Revenues	\$8,535,222	\$7,548,619	\$7,547,454	\$7,555,983	\$7,568,303	\$7,581,995	\$7,593,959	\$7,604,003	\$7,614,908	\$7,627,661	\$7,641,774	
Expenses												
Wages												
Other Earnings	\$58,761	\$61,699	\$64,784	\$68,023	\$71,424	\$74,996	\$78,745	\$82,683	\$86,817	\$91,158	\$95,715	As Labor
Regular Earnings	1,877,432	1,971,304	2,069,869	2,173,362	2,282,030	2,396,132	2,515,938	2,641,735	2,773,822	2,912,513	3,058,139	As Labor
Salary Savings from Vacant Positions	(28,554)	0	0	0	0	0	0	0	0	0	0	
Total Wages	\$1,907,639	\$2,033,003	\$2,134,653	\$2,241,385	\$2,353,455	\$2,471,127	\$2,594,684	\$2,724,418	\$2,860,639	\$3,003,671	\$3,153,854	

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
 Wastewater Rate Study
 Revenue Requirement
 Exhibit 3

	Projected										Notes	
	Budget FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		FY 2033
Benefits												
Dental Fringe Ben	\$23,729	\$25,153	\$26,662	\$28,262	\$29,957	\$31,755	\$33,660	\$35,680	\$37,820	\$40,090	\$42,495	As Benefits - Other
Disability Fringe Ben	9,614	10,191	10,802	11,450	12,137	12,866	13,638	14,456	15,323	16,243	17,217	As Benefits - Other
Life Ins Fringe Ben	3,665	3,885	4,118	4,365	4,627	4,905	5,199	5,511	5,841	6,192	6,563	As Benefits - Other
Medical Fringe Ben	334,047	367,452	404,197	444,617	489,078	537,986	591,785	650,963	716,059	787,665	866,432	As Benefits - Medical
Retirement Fringe Ben	345,021	365,722	387,666	410,926	435,581	461,716	489,419	518,784	549,911	582,906	617,880	As Benefits - Other
Taxes	154,860	158,732	162,700	166,727	170,936	175,210	179,590	184,080	188,682	193,399	198,234	As Miscellaneous
Unemployment Fringe Ben	30,411	32,236	34,170	36,220	38,393	40,697	43,139	45,727	48,471	51,379	54,461	As Benefits - Other
Vision Fringe Ben	2,640	2,798	2,966	3,144	3,333	3,533	3,745	3,970	4,208	4,460	4,728	As Benefits - Other
Work Comp Fringe Ben	48,463	51,371	54,453	57,720	61,183	64,854	68,746	72,870	77,243	81,877	86,790	As Benefits - Other
Total Benefits	\$952,450	\$1,017,599	\$1,087,734	\$1,163,471	\$1,245,227	\$1,333,521	\$1,428,919	\$1,532,040	\$1,643,558	\$1,764,210	\$1,894,801	
Professional Services												
Audit	\$11,200	\$11,760	\$12,348	\$12,965	\$13,614	\$14,294	\$15,009	\$15,760	\$16,548	\$17,375	\$18,244	As Professional Svcs
Legal	13,000	13,650	14,333	15,049	15,802	16,592	17,421	18,292	19,207	20,167	21,176	As Professional Svcs
Professional Consultants	62,500	65,625	68,906	72,352	75,969	79,768	83,756	87,944	92,341	96,958	101,806	As Professional Svcs
Total Professional Services	\$86,700	\$91,035	\$95,587	\$100,366	\$105,384	\$110,654	\$116,186	\$121,996	\$128,095	\$134,500	\$141,225	
Services & Supplies												
BLDGS Maintenance Services	\$37,560	\$38,687	\$39,847	\$41,043	\$42,274	\$43,542	\$44,849	\$46,194	\$47,580	\$49,007	\$50,477	As Materials & Supplies
Chemical	236,500	248,325	260,741	273,778	287,467	301,841	316,933	332,779	349,418	366,889	385,234	As Chemicals
Computer License & Fees	4,400	4,532	4,668	4,808	4,952	5,101	5,254	5,411	5,574	5,741	5,913	As Materials & Supplies
Contractual Services	0	0	0	0	0	0	0	0	0	0	0	As Professional Svcs
Dues & Subscriptions	6,300	6,489	6,684	6,884	7,091	7,303	7,523	7,748	7,981	8,220	8,467	As Materials & Supplies
Employee Recruit & Retain	2,650	2,730	2,811	2,896	2,983	3,072	3,164	3,259	3,357	3,458	3,561	As Materials & Supplies
Fleet Maintenance Services	186,671	192,271	198,039	203,980	210,100	216,403	222,895	229,582	236,469	243,563	250,870	As Materials & Supplies
Fuel	37,500	39,000	40,560	42,182	43,870	45,624	47,449	49,347	51,321	53,374	55,509	As Utilities
Janitorial	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	13,439	As Materials & Supplies
Lab	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058	44,349	As Materials & Supplies
Office Supplies	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	5,376	As Materials & Supplies
Operating	55,820	57,495	59,219	60,996	62,826	64,711	66,652	68,652	70,711	72,832	75,017	As Materials & Supplies
Permits & Fees	15,060	15,512	15,977	16,456	16,950	17,459	17,982	18,522	19,078	19,650	20,239	As Materials & Supplies
R&M General	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
R&M Corrective	281,065	289,497	298,182	307,127	316,341	325,831	335,606	345,674	356,045	366,726	377,728	As Materials & Supplies
R&M Preventative	74,460	76,694	78,995	81,364	83,805	86,320	88,909	91,576	94,324	97,153	100,068	As Materials & Supplies
Repairs & Maintenance	0	0	0	0	0	0	0	0	0	0	0	See Shared and Capital Exp
Safety	13,400	13,802	14,216	14,643	15,082	15,534	16,000	16,480	16,975	17,484	18,008	As Materials & Supplies
Security	3,480	3,584	3,692	3,803	3,917	4,034	4,155	4,280	4,408	4,541	4,677	As Materials & Supplies
Small Equipment	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079	As Materials & Supplies
Tools	11,200	11,536	11,882	12,239	12,606	12,984	13,373	13,775	14,188	14,613	15,052	As Materials & Supplies
Training & Education	18,800	19,364	19,945	20,543	21,160	21,794	22,448	23,122	23,815	24,530	25,266	As Materials & Supplies
Travel & Conferences	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	10,079	As Materials & Supplies
Uniforms	9,320	9,600	9,888	10,184	10,490	10,804	11,129	11,462	11,806	12,160	12,525	As Materials & Supplies
Total Services & Supplies	\$1,056,186	\$1,092,977	\$1,131,122	\$1,170,676	\$1,211,694	\$1,254,233	\$1,298,353	\$1,344,117	\$1,391,589	\$1,440,839	\$1,491,935	

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
 Wastewater Rate Study
 Revenue Requirement
 Exhibit 3

	Projected											Notes	
	Budget	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032		FY 2033
Utilities													
Cable TV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	As Utilities
Electricity	367,400	382,096	413,275	429,806	446,998	464,878	483,473	502,812	522,925	543,842	543,842	543,842	As Utilities
Heating	28,400	29,536	30,717	31,946	33,224	34,553	37,372	38,867	40,422	42,039	42,039	42,039	As Utilities
Internet	11,600	12,064	12,547	13,048	13,570	14,113	14,678	15,265	15,875	16,510	17,171	17,171	As Utilities
Telephone	44,463	46,242	48,091	50,015	52,015	54,096	56,260	58,510	60,851	63,285	65,816	65,816	As Utilities
Trash	5,400	5,616	5,841	6,074	6,317	6,570	6,833	7,106	7,390	7,686	7,993	7,993	As Utilities
Water & Sewer	24,700	29,023	32,578	35,428	38,440	39,689	40,979	42,311	43,686	45,106	46,572	46,572	As Water and Sewer
Total Utilities	\$481,963	\$504,576	\$527,153	\$549,787	\$573,373	\$596,019	\$619,562	\$644,038	\$669,482	\$695,933	\$723,432		
Other													
Central Services Allocation Cs	\$0	\$270,121	\$280,926	\$292,163	\$303,849	\$316,003	\$328,643	\$341,789	\$355,461	\$369,679	\$384,466	\$384,466	As Utilities
Defensible Space Costs	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	67,196	67,196	As Materials & Supplies
General Liability	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	134,392	134,392	As Insurance
Interfund Expense Transfers	679,447	460,564	464,512	476,551	422,043	451,925	503,326	542,316	556,470	490,626	526,016	526,016	As Materials & Supplies
Capital Expenses	190,600	170,000	170,000	170,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	90,000	As Materials & Supplies
Shared Capital Expenses	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Total Other	\$1,020,047	\$1,055,185	\$1,074,573	\$1,102,623	\$964,718	\$1,011,819	\$1,081,077	\$1,138,587	\$1,171,946	\$1,126,021	\$1,202,069		
Future O&M													
Additional Staffing Needs	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524	\$85,524	As Labor
O&M Contingency	0	0	0	0	0	0	0	0	0	0	0	0	As Materials & Supplies
Budget Savings	0	0	0	0	0	0	0	0	0	0	0	0	As O&M
Total Future O&M	\$0	\$55,130	\$57,886	\$60,780	\$63,819	\$67,010	\$70,361	\$73,879	\$77,573	\$81,451	\$85,524		
Total Operations & Maintenance	\$5,504,985	\$5,849,444	\$6,108,708	\$6,389,089	\$6,517,671	\$6,844,384	\$7,209,143	\$7,579,074	\$7,942,883	\$8,246,626	\$8,692,841		
Debt Service													
NV Clean Wtr Loan 2005	\$128,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Exhibit 5
NV Clean Wtr Loan 2007	207,536	207,536	207,536	207,536	207,536	207,536	207,536	207,536	207,536	207,536	207,536	207,536	Exhibit 5
Assumed SRF Loan	49,536	501,120	969,120	1,437,120	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	2,836,882	\$52.74MM @ 2.88% for 30 Yrs
Low Interest Loans	0	0	0	0	0	0	0	0	0	0	0	0	Calc'd @ 2.5% for 20 yrs
Assumed Revenue Bond	307,505	461,257	461,257	461,257	461,257	461,257	461,257	461,257	461,257	461,257	461,257	461,257	Calc'd @ 4.5% for 20 yrs
Total Debt Service	\$693,155	\$1,169,913	\$1,637,913	\$2,105,913	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	
Less: Debt Service Funding From Capital Reserve	\$693,155	\$1,169,913	\$1,637,913	\$2,105,913	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	
Total Less Debt Service Funding	\$693,155	\$1,169,913	\$1,637,913	\$2,105,913	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	\$3,298,139	
Net Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
 Wastewater Rate Study
 Revenue Requirement
 Exhibit 3

	Projected											Notes
	Budget FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	
Reserve Funding												
Operating Fund Transfer	(\$192,608)	(\$478,464)	(\$99,048)	\$196,590	\$281,692	\$333,071	\$108,181	\$140,190	\$193,681	\$324,104	\$328,976	
Capital Fund Transfer	3,222,845	3,226,068	3,229,294	3,232,523	3,235,756	3,238,992	3,242,231	3,245,473	3,248,718	3,251,967	3,255,219	As Customer Growth
Additional Capital Funding	0	250,000	350,000	350,000	500,000	500,000	750,000	750,000	750,000	750,000	750,000	FY 2022 Depr Exp = \$1,876,600
Effluent Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	
Total Reserve Funding	\$3,030,237	\$2,997,604	\$3,480,246	\$3,779,113	\$4,017,448	\$4,072,062	\$4,100,411	\$4,135,663	\$4,192,399	\$4,326,071	\$4,334,195	
Total Revenue Requirement	\$8,535,222	\$8,847,047	\$9,588,954	\$10,168,202	\$10,535,119	\$10,916,446	\$11,309,554	\$11,714,737	\$12,135,282	\$12,572,696	\$13,027,036	
Bal / (Def) of Funds	\$0	(\$1,298,428)	(\$2,041,499)	(\$2,612,219)	(\$2,966,816)	(\$3,334,451)	(\$3,715,595)	(\$4,110,734)	(\$4,520,374)	(\$4,945,036)	(\$5,385,262)	
Bal as a % of Rate Adj	0.0%	17.5%	27.5%	35.1%	39.9%	44.8%	49.8%	55.1%	60.5%	66.1%	71.9%	
Proposed Rate Adjustment	0.0%	17.5%	8.5%	6.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	
Add'l Revenue with Rate Adj	\$0	\$1,298,428	\$2,041,499	\$2,612,219	\$2,966,816	\$3,334,451	\$3,715,595	\$4,110,734	\$4,520,374	\$4,945,036	\$5,385,262	
Bal / (Def) After Rate Adj	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Balance as a % of Rates	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Residential Customer Bill (3,000 gal)	\$72.78											
Customer Bill on Proposed Adj.	\$72.78	\$84.83	\$92.17	\$97.47	\$101.81	\$104.76	\$108.43	\$112.22	\$116.15	\$120.21	\$124.42	
Bill Difference - Monthly		12.05	7.34	5.29	4.34	2.95	3.67	3.79	3.93	4.07	4.21	
Cumulative Bill Difference		12.05	19.39	24.69	29.03	31.98	35.65	39.44	43.37	47.43	51.64	
Debt Service Coverage Ratio (all debt)												
Before Rate Adjustment	4.37	1.45	0.88	0.55	0.32	0.22	0.12	0.01	0.00	0.00	0.00	Min. Target 1.00
After Proposed Rate Adjustment	4.37	2.56	2.12	1.79	1.22	1.23	1.24	1.25	1.27	1.31	1.31	Min. Target 1.00

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
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 Capital Improvement Plan
 Exhibit 4

53.1% 46.9%

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Sewer Capital													
Update Camera Equipment	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$80,718	\$0	\$0	\$0	\$140,718	
SCADA Management Servers/Network - WRRF	0	0	0	0	0	0	0	99,345	0	0	0	99,345	
Pond Lining Project (Storage Tank)	4,069,185	2,921,168	0	0	0	0	0	0	0	0	0	6,990,353	
Pond Lining Project (Storage Tank) - Cost Share	0	187,980	0	0	0	0	0	0	0	0	0	187,980	
Effluent Pipeline Project	12,069,507	15,080,000	15,532,400	15,998,372	0	0	0	0	0	0	0	58,680,279	
Sewer Pumping Station Improvements	50,000	104,000	107,120	110,334	113,644	117,053	120,565	124,181	127,907	131,744	169,621	1,276,168	
Sewer Pumping Station 14 Improvements	0	0	123,188	441,334	0	0	0	0	0	0	0	564,522	
2001 Sellick Forklift #499	0	67,600	0	0	0	0	0	0	0	0	0	67,600	
Emergency Pump and Generator #752 and #753	0	0	0	0	0	0	0	0	0	0	0	0	
2006 Kenworth T800 Bin truck #587	0	0	0	218,461	0	0	0	0	0	0	0	218,461	
2018 Flail Mower #784	0	0	0	0	17,047	0	0	19,869	0	0	0	36,916	
2001 Jet-Away Line Cleaner #767	0	0	0	0	0	55,015	0	0	0	0	0	55,015	
2008 Chevrolet Camera Truck #615	0	0	0	0	96,597	0	0	0	0	0	0	96,597	
Sewer Main Rehabilitation	0	104,000	107,120	551,668	340,931	351,159	361,694	620,907	383,721	395,232	407,089	3,623,520	
Wastewater Resource Recovery Facility (WRRF) Drainage Imp	0	0	0	0	0	0	0	0	0	0	0	0	
Wetlands Effluent Disposal Facility Improvements	273,523	182,000	53,560	55,167	227,287	117,053	120,565	124,181	319,767	131,744	135,696	1,740,544	
Roof Replacement Water Resource Recovery Facility	0	338,000	0	0	0	0	0	0	0	0	0	338,000	
Water Resource Recovery Facility Improvements	186,607	182,000	508,820	441,334	198,876	204,843	1,205,645	0	255,814	0	271,393	3,455,332	
WRRF Biosolids Bins	0	0	0	110,334	0	0	0	0	0	0	0	110,334	
Sewer Pump Station #1 Improvements	1,538,370	0	0	0	0	0	0	0	0	0	0	1,538,370	
SPS#1 Pump Station & Generator Bldg Roof Replacement	0	0	0	281,351	0	0	0	0	0	0	0	281,351	
Total Sewer Capital	\$18,247,192	\$19,166,748	\$16,432,208	\$18,208,354	\$994,382	\$845,122	\$1,808,468	\$1,069,202	\$1,087,208	\$658,720	\$983,799	\$79,501,403	

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
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 Capital Improvement Plan
 Exhibit 4

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	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Capital Improvements - Shared (50% Sewer)													
Replace Public Works Front Security Gate	\$0	\$0	\$0	\$0	\$45,457	\$0	\$0	\$0	\$0	\$0	\$59,109	\$104,567	
Replace Roof Public Works #B	0	0	0	0	56,822	0	0	0	0	0	0	56,822	
Building B Replacement	0	0	0	0	0	0	0	62,091	0	0	0	62,091	
Loader Tire Chains - 2 Sets	10,000	0	0	11,420	0	0	0	13,412	0	0	0	34,831	
2002 Caterpillar 950G Loader #523	132,500	0	0	0	0	0	0	0	0	187,735	0	320,235	
2002 Caterpillar 950G Loader #525	132,500	0	0	0	0	0	0	0	0	0	193,367	325,867	
2018 MultiHog MX120 Snowblower #783	0	0	0	97,094	0	0	0	0	0	0	0	97,094	
1997 Forklift #315	0	0	0	0	20,456	0	0	0	0	0	0	20,456	
2013 Trackless Snowblower #687	0	0	0	0	102,279	0	0	0	118,314	0	0	220,593	
2001 105KW Mobile Generator #313	0	0	0	0	0	0	39,183	0	0	0	0	39,183	
2020 Vac-Con Truck #807	0	0	0	0	269,904	0	0	0	0	0	0	269,904	
2004 Freightliner Vactor Truck #534	0	0	0	209,634	0	0	0	0	0	0	0	209,634	
2020 Chevy Dump Truck #829	0	0	0	0	0	0	0	49,673	0	0	119,413	169,085	
2001 Peterbilt Bin Truck #468	0	0	101,764	0	0	0	0	0	0	0	0	101,764	
Snowplow #300A	9,500	0	0	0	0	0	0	0	0	13,833	0	23,333	
Snowplow #307A	9,500	0	0	0	0	0	0	0	26,221	0	0	9,500	
Slurry Liquidator #326	0	0	0	0	0	0	0	0	0	0	0	26,221	
2004 9' Western Snow Plow #542A	0	0	0	0	0	0	0	0	0	0	0	0	
2019 Sander/Spreader #808	0	0	5,356	0	0	0	0	7,451	0	0	0	12,807	
2012 Snowplow #669B	0	0	6,427	0	0	0	0	0	0	5,270	0	11,697	
2017 Caterpillar 420F2 Backhoe #755	0	0	0	0	0	0	0	0	0	92,221	0	92,221	
2013 Chevy Equinox #691	0	0	0	0	0	0	0	0	0	0	0	0	
2009 Chevrolet 1/2 ton Pick-up #826 Compliance Dept.	0	0	0	0	0	18,143	0	0	0	0	0	18,143	
2013 1/2 Ton Pick-Up #677 Treatment	0	19,240	0	0	0	0	0	0	0	0	0	19,240	
2003 GMC 3/4-Ton Pick-up #702	0	0	21,424	0	0	0	0	0	0	0	0	21,424	
2005 Chevy 1/2-Ton Pick-up #553	0	0	20,353	0	0	0	0	0	0	0	24,425	44,778	
2009 Chevrolet 1/2 Ton Pick-up Truck #631	0	0	20,353	0	0	0	0	0	0	0	23,068	43,421	
2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	0	0	0	17,653	0	0	0	0	0	0	23,068	40,722	
2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	0	0	0	20,412	0	0	0	0	21,744	0	0	42,156	
2004 3/4-Ton Service Truck w/liftgate & crane #703	0	0	31,065	0	0	0	0	0	0	0	0	31,065	
2013 1-Ton Flatbed #679 Pipeline Dept.	0	0	0	0	26,138	0	0	0	0	0	0	26,138	
2012 1-Ton Service Truck w/ Liftgate #668 Treatment	0	0	0	25,928	0	0	0	0	0	0	31,210	57,139	
2013 1-Ton Service Truck #680 Utilities Electrician	0	22,880	0	0	0	0	0	0	0	0	0	22,880	
2004 GMC 1-Ton Flatbed #825 Pipeline Dept.	0	0	0	0	0	0	0	39,738	0	0	0	39,738	
2008 Chevrolet Service Truck #810	0	0	0	0	0	0	0	21,111	0	0	0	21,111	
2008 Chevrolet Service Truck #680	0	0	0	27,032	0	0	0	0	0	0	33,924	60,956	
2011 Chevrolet Service Truck #647 Treatment	0	0	0	0	0	0	0	0	31,337	0	0	31,337	
Public Works Billing Software Replacement	10,000	104,000	0	0	0	0	0	0	0	0	0	114,000	
Large Format Printer Replacement	0	0	0	15,998	0	0	0	0	0	0	0	15,998	
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	110,000	130,000	0	0	0	0	0	0	0	0	0	240,000	
Medium Duty Truck Plow	8,250	0	0	0	0	0	0	0	0	0	0	8,250	
Chevy 1/2 Ton Pick-up Truck	18,600	0	0	0	0	0	0	0	0	0	0	18,600	
Utilities System and Plant Controls Upgrade	0	0	133,900	137,917	142,055	0	0	0	0	0	0	413,872	
Lab Equipment	0	130,000	0	0	0	0	0	0	0	0	0	130,000	
Total Capital Improvements - Shared (50% Sewer)	\$440,850	\$425,360	\$340,642	\$563,088	\$665,110	\$18,143	\$39,183	\$193,475	\$197,616	\$299,059	\$507,586	\$3,688,112	

IVGID - Wastewater Rate Study - No Army corp Funding Update

Incline Village General Improvement District
 Wastewater Rate Study
 Capital Improvement Plan
 Exhibit 4

53.1% 46.9%

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	Total	Notes
Less R&M Funded Items (O&M)	0	0	0	0	0	0	0	0	0	0	0	\$0	
Future Unidentified Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer to Capital Fund	\$0	\$60,000	\$350,000	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760,000	
Total Capital Improvement Projects	\$18,688,042	\$19,652,108	\$17,122,850	\$19,121,442	\$1,657,492	\$863,265	\$1,847,651	\$1,262,677	\$1,284,825	\$957,780	\$1,491,385	\$83,949,515	
<i>Less: Other Funding Sources</i>													
Operating Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Fund	1,549,350	876	0	1,157,492	0	363,265	1,097,651	512,677	534,825	207,780	741,385	6,165,301	Input
Effluent Reserve Fund	7,978,692	721,232	522,850	2,521,442	0	0	0	0	0	0	0	11,744,216	Input
USDA Grant	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Earmark	0	1,600,000	0	0	0	0	0	0	0	0	0	1,600,000	
Assumed SRF Loan	5,160,000	15,080,000	16,250,000	16,250,000	0	0	0	0	0	0	0	52,740,000	\$52.74M Total
Low Interest Loan	0	0	0	0	0	0	0	0	0	0	0	0	Input
Revenue Bond	4,000,000	2,000,000	0	0	0	0	0	0	0	0	0	6,000,000	Calculated
Total Other Funding Sources	\$18,688,042	\$19,402,108	\$16,772,850	\$18,771,442	\$1,157,492	\$363,265	\$1,097,651	\$512,677	\$534,825	\$207,780	\$741,385	\$78,249,517	
Additional Capital Funding	\$0	\$250,000	\$350,000	\$350,000	\$500,000	\$500,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$5,700,000	

IVGID - Wastewater Rate Study - No Army Corp Funding Update

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Combined Water Sewer											
Beginning Reserve Balance (Not incl Debt + Effluent)	\$3,247,558	\$2,577,180	\$3,506,578	\$4,198,511	\$5,247,117	\$3,992,375	\$4,458,232	\$4,487,887	\$4,731,287	\$5,047,916	\$5,767,081
Operating Fund											
Beginning Balance	\$2,497,558	\$1,987,866	\$1,663,328	\$1,592,269	\$1,875,377	\$1,908,729	\$2,142,070	\$2,711,627	\$2,916,214	\$3,274,566	\$3,990,556
Plus: Additions	0	153,927	27,989	283,107	281,692	333,071	569,558	204,586	358,352	715,990	758,684
Bal. / (Def.) of Funds	0	(0)	0	(0)	0	(0)	0	(0)	0	0	0
Less: Uses of Funds	(509,692)	(478,464)	(99,048)	0	(248,340)	(99,731)	0	0	0	0	0
Ending Balance	\$1,987,866	\$1,663,328	\$1,592,269	\$1,875,377	\$1,908,729	\$2,142,070	\$2,711,627	\$2,916,214	\$3,274,566	\$3,990,556	\$4,749,240
Minimum: 25% of O&M	\$2,634,632	\$2,746,544	\$2,892,832	\$3,016,804	\$3,083,748	\$3,228,659	\$3,342,845	\$3,530,135	\$3,693,387	\$3,807,353	\$4,008,967
Capital Fund											
Beginning Balance	\$750,000	\$589,314	\$1,843,250	\$2,606,242	\$3,371,740	\$2,083,646	\$2,316,162	\$1,776,260	\$1,815,074	\$1,773,351	\$1,776,525
Plus: Additions	4,846,390	4,911,236	5,206,087	5,210,944	4,865,804	4,870,670	4,875,541	4,880,416	4,885,297	4,890,182	4,895,072
Plus: Connection Fees	55,280	55,335	55,391	55,446	55,501	55,557	55,613	55,668	55,724	55,780	55,835
Less: Transfer to Debt Reserve	(284,000)	(851,000)	(851,000)	(851,000)	0	0	0	0	0	0	0
Less: Uses of Funds	(4,778,356)	(2,861,636)	(3,647,486)	(3,649,891)	(6,209,400)	(4,693,711)	(5,471,056)	(4,897,271)	(4,982,744)	(4,942,787)	(5,794,380)
Ending Balance	\$589,314	\$1,843,250	\$2,606,242	\$3,371,740	\$2,083,646	\$2,316,162	\$1,776,260	\$1,815,074	\$1,773,351	\$1,776,525	\$933,053
Target Minimum: Dep Exp	\$3,682,900	\$3,787,968	\$3,896,042	\$4,007,208	\$4,121,554	\$4,239,173	\$4,360,157	\$4,484,603	\$4,612,611	\$4,744,284	\$4,879,725
Effluent Reserve Fund											
Beginning Balance	\$15,463,000	\$7,484,308	\$6,763,076	\$6,240,226	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784
Plus: Additions	0	0	0	0	0	0	0	0	0	0	0
Less: Uses of Funds	(7,978,692)	(721,232)	(522,850)	(2,521,442)	0	0	0	0	0	0	0
Ending Balance	\$7,484,308	\$6,763,076	\$6,240,226	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784	\$3,718,784
Debt Reserve Fund											
Beginning Balance	\$0	\$284,000	\$1,135,000	\$1,986,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000
Plus: Additions	284,000	851,000	851,000	851,000	0	0	0	0	0	0	0
Less: Uses of Funds	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	\$284,000	\$1,135,000	\$1,986,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000	\$2,837,000
Total Ending Balance (Not incl Debt + Effluent)	\$2,577,180	\$3,506,578	\$4,198,511	\$5,247,117	\$3,992,375	\$4,458,232	\$4,487,887	\$4,731,287	\$5,047,916	\$5,767,081	\$5,682,293
Minimum	\$6,317,532	\$6,534,512	\$6,788,874	\$7,024,012	\$7,205,302	\$7,467,831	\$7,703,001	\$8,014,738	\$8,305,998	\$8,551,636	\$8,888,692
Bal/(Def)	(\$3,740,352)	(\$3,027,934)	(\$2,590,363)	(\$1,776,895)	(\$3,212,927)	(\$3,009,600)	(\$3,215,114)	(\$3,283,451)	(\$3,258,082)	(\$2,784,555)	(\$3,206,398)
Total Reserves	\$10,061,488	\$10,269,654	\$10,438,737	\$8,965,901	\$7,711,159	\$8,177,016	\$8,206,671	\$8,450,071	\$8,766,700	\$9,485,865	\$9,401,077

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest, District General Manager

FROM: Erin Feore, Director of Human Resources

SUBJECT: First Non-Profit Contract Award - Third Party Administrator - Unemployment Claims (Requesting Staff Member: Director of Human Resources Erin Feore)

RELATED STRATEGIC PLAN INITIATIVE(S): LONG RANGE PRINCIPLE #4 – WORKFORCE
Comply with applicable Federal, State, County governmental regulations and all District policies.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

DATE: April 12, 2023

I. RECOMMENDATION

That the Board of Trustees Make a Motion to Approve the Contract for Services for Calendar Year 2023.

II. BACKGROUND

IVGID has contracted with First NonProfit since January 2004 for third-party unemployment claims assistance such as auditing benefit charges, processing separation data and claims, attending unemployment hearings on behalf of the District, providing claims status reports and providing an HR related website program for workplace compliance training.

In 2020, and as the result of the unprecedented COVID-19 pandemic, the District experienced record-setting unemployment claims related to the early closure of the Diamond Peak Ski Resort, closed or limited operations of other recreation venues and administrative offices, and employee participation in provided unemployment insurance provisions offered by the Federal government. For example, the Pandemic Unemployment Assistance (PUA) program for the State of Nevada provided monetary benefits to employees who were unable to work as the result of a COVID-19 related issue, regardless of availability or offers of employment. This was a change from the standard eligibility requirements for

unemployment benefits with the State of Nevada. Further, the PUA program offered additional unemployment benefits, separate from the regular benefits offered. While the Pandemic may have dissipated, the financial effects to the State's unemployment program continue to linger. Ongoing evaluation of claims activity shows continued reconciliation of allowable vs. fraudulent claims remain ever crucial.

First NonProfit continues to monitor recent legislation to ensure ongoing compliance and provide benchmarking data to Finance. Examples of such data include:

- 16.4% increase in Federal maximum weekly benefit awards to claimants
- Increase to total allowable weeks of benefits mandate continues
- 66.7% increase in State maximum weekly benefits awards to claimants

Additionally, after careful review of our favorable experience rating during the 1/1/21-12/31/21 contract term, First NonProfit advised that the District is receiving a \$130,000 refund. This refund was due, in part, to the extensive analysis of claims by First NonProfit and the HR Department's diligent evaluation of incoming claims and the validity of such claims.

III. BID RESULTS

Consistent with the provisions of Board Policy 20.1.0 (Purchasing Policy for Goods and Services) and NRS Chapter 332, this contract is deemed not adapted to award by competitive solicitation.

IV. FINANCIAL IMPACT AND BUDGET

The annual bonded service agreement recommended for approval is for a fixed fee of \$218,000, and represents a decrease \$4,800 over the fixed fee for calendar year 2022, and \$195,000 from the fixed fee for calendar 2021.

Funding to cover the cost of unemployment insurance for calendar year 2023 is provided in the FY2022/23 approved budget, as well as the preliminary budget being developed for FY2023/34.

V. ALTERNATIVES

None; the District must have Unemployment Insurance.

The District may choose to direct staff to explore alternative third-party provider(s) for administration of the District's Unemployment Insurance claims processing.

VI. COMMENTS

This item is included on the Consent Calendar as it is a required item of doing business within the State of Nevada and is a budgeted item in both

Fiscal Years 2022-2023 and 2023-2024.

VII. DISTRICT IMPROVEMENT, COST REDUCTION, RETURN ON INVESTMENT OR PRODUCTIVITY ENHANCEMENT

Effective administration of the District's Unemployment Insurance claims, ensures that the District's liabilities are managed consistent with evolving federal and state laws impacting employee benefits as well as liability requirements imposed on employers. The services provided through this contract also significantly minimizes the District's exposure to fraudulent unemployment insurance claims.

VIII. BUSINESS IMPACT

Not Applicable.

IX. ATTACHMENTS

1. 2023 Bonded Services Agreement
2. 2023 Schedule for Bonded Services Agreement

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

- Approval of the Bonded Service Agreement with First NonProfit for 2023 Unemployment Insurance claims administration.



BONDED SERVICE AGREEMENT

WHEREAS the Client named in Item 1 of the attached Schedule has duly qualified as a reimbursing employer pursuant to the unemployment compensation laws of the State indicated in Item 2 of the Schedule and has thereby become liable to reimburse the State for those unemployment compensation benefits paid by the State to former employees of the Client legally entitled to such benefits, and

WHEREAS First Nonprofit Companies, Inc., hereinafter referred to as FNP, has established and administers an alternative unemployment compensation funding and cost control program which includes the management of an Unemployment Benefit Loss Fund to finance the Client's unemployment benefit charges and liability pursuant to the terms of this contract.

THEREFORE, the parties agree to the following:

1. FNP's Duties

FNP shall assume any and all obligations of the Client's for unemployment claims billed to the Client and paid by the State indicated in Item 2 of the attached Schedule, during the term of this contract, as indicated in Item 3 of the Schedule. FNP will not be held liable for any weeks of unemployment benefits actually paid by the applicable State unemployment compensation agency indicated in Item 2 of the Schedule, but not billed to the Client prior to the effective date of this contract.

At the termination of this contract, FNP's liability shall cease after FNP has paid the Client's obligations for all weeks of unemployment benefits paid by the applicable State unemployment compensation agency indicated in Item 2 of the Schedule for the final quarter covered by this contract, as indicated in Item 3 of the Schedule and for which the specified fee has been paid to FNP. It is further understood that FNP has no liability for payment of unemployment benefits for any period unless timely payment of fees, as provided herein, has been made by the Client.

Further, FNP, at its own expense, shall:

1. Maintain an Unemployment Benefit Loss Fund from which unemployment benefit payments will be made to the State unemployment compensation agency indicated in Item 2 for all unemployment benefits paid to former employees of the Client and covered by this Contract.
2. Secure a Master Contract Bond supporting the commitments of FNP under this contract with a Surety Company agreeable to both parties. A Contract Bond

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Attachment Rider naming the Client an "Obligee" of the Master Bond is affixed and made part of this contract. If at any time the Master Bond or the affixed Contract Bond Attachment Rider no longer secures commitments under this contract, this contract for services shall be immediately terminated.

3. Pay the State unemployment agency or the Client an amount equal to all benefits subject to and in compliance with the terms of this contract, upon receipt of a statement of benefit charges paid by the State unemployment agency on behalf of the Client and subject to the terms of this contract. It is expressly understood that FNP will not be liable for any penalty or interest incurred as a result of the Client's actions or inactions.
4. Retain a professional unemployment claims management firm agreeable to both parties, as indicated in Item 4 of the attached Schedule, to provide the following services:
 - (a) Accumulate and record all separation and wage information forwarded by the Client.
 - (b) Examine all claims forms within the permitted period and take such actions as required to deny payment of benefits or the assessment of charges for any benefits deemed to be inappropriate or non-qualifying, including representation of the Client at hearings, where permitted by State law.
 - (c) Maintain accurate records of each claim describing any action taken to deny liability, showing details of separation reason, determinations, decisions, and payments made for that claim.
 - (d) Furnish timely reports showing all claims filed and their status, including but not limited to the payment status, total liability, and total payments made.
 - (e) Audit all benefit charge statements and take such actions as required to remove or reduce the charges on any claims payments deemed to be inaccurate or unwarranted.
 - (f) Provide loss control services including on-site training, when necessary, to reduce and contain unemployment benefit charges and liability.

2. Client's Duties

The Client shall pay to FNP at the inception of this contract a provisional service fee based on the rates set forth in Item 5 of the Schedule for all employees covered under this contract applied to the estimated wages reported to the applicable State unemployment agency indicated in Item 2 of the attached Schedule for each classification of employees. Any service fee computed on estimated wages or minimum annual fee will be properly adjusted by FNP when actual wages are available.

The estimated service fees computed under this contract shall be due and payable on the first day of each covered calendar quarter, beginning with the effective date of the contract. The service fee shall be computed based on an amount equal to one-fourth of the minimum annual fee, as stated in Item 5 of this contract. At the completion of four quarters under this contract, the actual fee for the four quarter period will be adjusted based on the actual wages reported for said period. Any decrease or increase in the service fee resulting will be credited or billed and payable in conjunction with the next quarterly deposit fee under this contract.

As the application and management of unemployment claims administration and cost control is essential to containment of unemployment compensation costs and liability, the Client agrees to implement unemployment cost control and claims administration measures in cooperation with the designated unemployment claims management firm, as set forth in Item 4 of the attached Schedule, hereinafter referred to as the "Claims Manager."

3. Further the Client Hereby Agrees to

1. Disclose, prior to the effective date of this contract, any and all plans and/or pending discussions concerning any actions that has caused or may result in employee layoffs, reductions in hours worked and and/or wages paid to employees, mergers, or any planned separations that potentially could result in unemployment claims.
2. Submit timely and properly documented separation information so that the Claims Manager may provide a timely and accurate response to the state unemployment agency indicated in Item 2 of the Schedule to assure that only those claimants entitled to receive benefits do so.
3. Submit all claims, claims documents, and or correspondence of any kind related to unemployment claims and/or unemployment benefit charges, whenever received from the state unemployment agency named in Item 2 to the Claims Manager on a timely basis.
4. Cooperate with the Claims Manager by providing, on a timely basis as defined by the Nevada Department of Employment, Training and Rehabilitation, all appropriate personnel information related to claims for unemployment benefits.
5. Provide appropriate witnesses, as determined by the Claims Manager in consultation with Client, to attend appeal hearings for claims.
6. Report wages to the applicable State unemployment agency indicated in Item 2 of the attached Schedule on a quarterly basis for all employees covered by this contract.
7. Notify FNP upon learning of any separations or claims for unemployment benefits at any time during the term of this contract.

4. Limitations

FNP shall not be liable for and may deny the payment of obligations of the Client with respect to unemployment compensation benefits attributable to any period for which the Client has failed to submit timely payment in full of service fees pursuant to this contract as provided herein or arising out of or in consequence of:

- a) Failure to comply with those duties set forth in Section 3 of this contract providing the benefits in question resulted from the **negligent** action or inaction of the Client and not the result of action or inaction by the Claims Manager.
- b) Employer "lock-outs" or work stoppages, strikes, or other labor disputes.
- c) Failure to provide letters of assurance to employees of educational institutions for continued employment after a vacation or semester break if reasonable assurance of their continued employment exists.
- d) Reduction in the employment terms that extend seasonal unemployment for employees of organizations engaged in the administration of Head Start program(s).
- e) War, hostilities, whether war be declared or not, invasion, or civil war.
- f) A casualty or natural disaster, including but not limited to, earthquake, flood, hurricane, tornado, or fire.
- g) Voluntary and/or involuntary discontinuance of business operation, in whole or in part, whether permanent or temporary.

5. Transfer of Rights and Remedies

Should the Client be entitled to refunds or credits for any unemployment compensation benefits previously paid by FNP on behalf of the Client, the Client hereby transfers and assigns its rights and remedies to such refunds and credits to FNP.

6. Subrogation and Recoveries Thereunder

Subrogation. In addition to Section 5, upon FNP's payment to the State unemployment agency or to the Client benefits which are subject to and in compliance with the terms of this contract, FNP shall be subrogated to and control all of the Client's rights to seek and/or obtain recovery for any of the benefit amounts paid by FNP under the terms of this contract. Accordingly, FNP may in its sole discretion seek its recovery of these benefit amount(s) from the Client or any person, entity and/or organization. Upon FNP's request, Client shall promptly execute all documents as well as promptly provide and/or execute perform all acts necessary for the preservation along with the enforcement of FNP's right(s) to seek recovery under this Section. The Client shall not either by its action, omission, or failure to act do (or not do) anything which could prejudice, abridge, or limit FNP's subrogation rights under this Section.

Subrogation Recoveries. All recoveries by FNP under this Section shall be applied to (or credited to) Client's Unemployment Benefit Loss Fund or, if the Client is no longer a participant

in Unemployment Benefit Loss Fund, and the recovery is made directly to Client then Client shall pay to FNP an amount equal to the recovery.

7. Unemployment Compensation Act

The term unemployment compensation benefits as used herein refers only to those benefits as defined by law of the applicable State indicated in Item 2 of the attached Schedule, but does not in any way, nor is the intent of this contract to, include any provisions of any code or law which provides disability benefits or disability insurance.

The amount and maximum period of any benefits payable as unemployment compensation benefits shall be deemed to be only those amounts set forth in the relevant acts of the applicable State indicated in Item 2 of the Schedule at the inception of this contract or named in any subsequent renewal thereof. In the event the State amends the eligibility, duration or amount of benefits an individual claimant may qualify to collect, FNP reserves the right to adjust the specified fee set forth herein effective the first day of the next calendar quarter by providing the Client thirty (30) days written notice. The Client reserves the right to reject any adjustment to the specified fee and if so, this contract shall terminate on the last day of the calendar quarter in which such notice was delivered.

8. Inspection and Audit

FNP, or its representatives, shall be permitted at all reasonable times during the continuance of this contract, and so long as FNP's liability exists, to examine the Client's records so far as they relate to FNP's liability and fees or other rights and remedies pursuant to the terms of this contract.

9. Misrepresentation

This contract shall be void if the Client or any representative thereof has failed to disclose, concealed or misrepresented any fact material to the issuance of this contract, the subject benefits covered hereunder, and the resulting issuance of the Contract Bond Attachment Rider. In any such event, the Contract Bond Attachment Rider and this contract shall be rescinded.

10. Non-Assignment

This Contract may not be assigned, in whole or in part, without the prior written consent of all parties.

11. Duration and Termination

The term and effective date of this contract are set forth in Item 3 of the attached Schedule. This contract may be cancelled for failure by either party to perform any of its obligations set forth herein and agreed by both parties pursuant to this contract, provided that thirty (30) days written notice is given to the other party declaring such intent to cancel. This contract shall be terminated immediately if the Client discontinues operations either voluntarily or involuntarily.

12. Interpretation and Venue

This contract shall be subject to and interpreted under the laws of the state of Nevada. Venue shall be in Washoe County or the federal district court with jurisdiction over such county.

WHEREFORE, the parties have executed this contract on the dates set forth by their respective signatures.

DATED: INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Name/Title

893 Southwood Boulevard
Incline Village, NV 89451

DATED: FIRST NONPROFIT COMPANIES, INC.

_____ Joseph Poretto, Vice President, Sales & Marketing

1 South Wacker Drive, Suite 2180
Chicago, IL 60606



SCHEDULE FOR BONDED SERVICE AGREEMENT

ITEM 1. CLIENT INFORMATION

NAME: Incline Village General Improvement District
ADDRESS: 893 Southwood Boulevard, Incline Village, NV 89451
CONTACT PERSON: Erin Feore, Director of Human Resources
COVERED ENTITIES: Incline Village General Improvement District
State Acct. No.: 0090031, FEIN: 88-0099974

ITEM 2. APPLICABLE STATES: Nevada

STATE UNEMPLOYMENT AGENCY: Department of Employment, Training and Rehabilitation

ITEM 3. TERM OF COVERAGE: One year, January 1, 2023 to December 31, 2023

ITEM 4. CLAIMS MANAGER:

NAME: Employer Advocates
ADDRESS: P. O. Box 25236, Salt Lake City, UT 84125

ITEM 5. SERVICE FEE SCHEDULE: Flat Annual Fee of \$216,000 (invoiced at \$54,000 per quarter).

A. Refund Provision: If benefits charges paid during the term of the agreement are less than 77.5% of fees collected, Client will be eligible to receive a Refund. The Refund will be equal to 50% of the difference between 77.5% of fees collected and benefit charges paid during the term of the agreement.

DATED: INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Name/Title

893 Southwood Boulevard, Incline Village, NV 89451

DATED: FIRST NONPROFIT COMPANIES, INC.

Joseph Poretto, Vice President, Sales & Marketing

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MEMORANDUM

TO: Board of Trustees

THROUGH: Brad Underwood, Director of Public Works

FROM: Jim Youngblood, Utilities Superintendent

SUBJECT: Approval of the Nevada Water/Wastewater Agency Response Network (NvWARN) Agreement for Mutual Emergency Aid (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN INITIATIVE(S): **LONG RANGE PRINCIPLE #7 - GOVERNANCE**

The District is a local agency that delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability through collaboration, civic participation, and transparency.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES: None.

DATE: April 12, 2023

I. RECOMMENDATION

That the Board of Trustees Make a Motion to:

1. Approve the Nevada Water/Wastewater Agency Response Network (NvWARN) Agreement for Mutual Emergency Aid **and**;
2. Authorize the Director of Public Works to Execute the Agreement Based on a Review by General Counsel and Staff.

II. BACKGROUND

The District is a current member of the Nevada Water/Wastewater Agency Response Network (NvWARN), but has never executed an agreement, which meant that we could not use the services of NvWARN and/or other member

entities in the event of a critical infrastructure emergency. On occasion, emergency situations arise for a government agency that require the assistance of other nearby agencies to resolve them. All signatory agencies on the attached NvWARN Current Member Listing own, maintain and operate wastewater and/or water treatment and distribution, collection, transportation and/or treatment facilities in the State of Nevada.

By becoming a collaborative partner in this effort, IVGID will join these other State agencies in formalizing response to emergencies for the purpose of minimizing environmental damage and promoting public health and safety from leakage or destruction of critical facilities. The attached Mutual Aid Agreement outlines provisions for providing personnel, equipment and supplies; not requiring an agency to respond to a request to the detriment of their own operations; and the cost recovery process, among other items.

III. BID RESULTS

This item is not subject to competitive bidding within the meaning of the Nevada Revised Statutes 332.115.

IV. FINANCIAL IMPACT AND BUDGET

There is no immediate financial impact. However, this Agreement would require the District to reimburse an agency should emergency services be provided and would allow cost recovery process to the District if the District provided emergency services to another agency.

V. ALTERNATIVES

Do not approve the revised Agreement for Mutual Emergency Aid, which may put the District at risk if an occasion arises where assistance is needed to respond to an emergency situation.

VI. COMMENTS

None.

VII. DISTRICT IMPROVEMENT, COST REDUCTION, RETURN ON INVESTMENT OR PRODUCTIVITY ENHANCEMENT

This agreement would allow the District to call on other entities that are part of the NvWARN system for assistance in the event of an emergency; i.e., effluent export line failure, and the need for additional resources, whether that be personnel and/or equipment. Through the Agreement, the District would reimburse the responding entity for the actual costs of resources provided. The Utilities Superintendent would be the person to activate the NvWARN Mutual Aid Agreement.

VIII. BUSINESS IMPACT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter

237, and does not require a Business Impact Statement.

IX. ATTACHMENTS

- 1. NvWARN Current Member Listing
- 2. NvWARN Mutual Aid Agreement

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

That the Board of Trustees makes a motion to:

- 1. Approve the Nevada Water/Wastewater Agency Response Network (NvWARN) Agreement for Mutual Emergency Aid.
- 2. Authorize the Director of Public Works to execute the Agreement based on a review by General Counsel and Staff.

NVWARN CURRENT MEMBER LISTING

- Big Bend Water District
- Boulder City
- City of Henderson
- City of Las Vegas
- City of North Las Vegas
- Clark County Water Reclamation District
- Gardnerville-Ranchos General Improvement District
- Hawthorne Utilities
- Herndon Solutions Group
- Incline Village General Improvement District
- Kingsbury General Improvement District
- Las Vegas Metropolitan Police Department Silver Shield Project
- Las Vegas Valley Water District
- Minden Gardnerville Sanitation District
- Moapa Valley Water District
- Nevada Rural Water Association
- Round Hill General Improvement District
- Southern Nevada Water Authority
- Sun Valley General Improvement District
- Truckee Meadows Water Authority
- Virgin Valley Water District

MUTUAL AID AGREEMENT

This Agreement, made and entered into this 12 day of _____, 2023, among those parties listed beginning on page 14, *et seq.*, that by the signature on duplicate original copies of this agreement have consented to the terms of the agreement. Any agency/utility that has signed this agreement and submitted a copy to the Nevada Water/Wastewater Agency Response Network (NVWARN) representative is a party to this agreement (collectively, “Participating Agency”).

WITNESSETH:

WHEREAS, the United States Environmental Protection Agency and the Nevada Department of Environmental Protection have expressed a mutual interest in the establishment of a plan to facilitate and encourage mutual assistance agreements between water/wastewater agencies in Nevada; and

WHEREAS, the existing Mutual Aid Agreement between the Southern Nevada Water Authority member agencies is well over ten years old and is in need of updating; and

WHEREAS, the NVWARN is being created to provide a forum for the development of mutual assistance agreements between water/wastewater agencies in the Southern Nevada Region; and later expand to all water/wastewater agencies in the State of Nevada; and

WHEREAS, each of the parties to this Agreement provide water service or wastewater service within their respective service area limits; and

WHEREAS, it is important that all parties coordinate their efforts in order to assure their customers that all reasonable efforts are being expended to provide them with adequate water/wastewater service during emergency situations; and

WHEREAS, the parties hereto are empowered to enter into an agreement for mutual aid under Chapter 277 of the Nevada Revised Statutes;

NOW THEREFORE, in consideration of the mutual terms, conditions and covenants, the parties agree as follows:

1. Definitions.

- 1.1 “Agreement” means the Water/Wastewater Mutual Aid Agreement.
- 1.2 “Participating Agency” means any Water/Wastewater Agency which executes this Mutual Aid Agreement, and is a government entity or political subdivision of the State of Nevada.
- 1.3 “Requesting Agency” means any party to this Agreement requesting assistance from any other party to this Agreement hereto under the terms of this Agreement. The Requesting Agency will typically serve as the Incident Command.
- 1.4 “Assisting Agency” means any party to this Agreement rendering assistance to a Requesting Agency under the terms of this Agreement.
- 1.5 “Officer-in-Charge” means that person, or his/her designee, who is a District, Department, Agency or Authority Director or General Manager with the authority and primary responsibility for water/wastewater service within the service area limits of a party hereto.
- 1.6 “Third Party” means a person or entity not a party to this Agreement.
- 1.7 Agency “Work or Work Related Period” means any period of time in which either the personnel or equipment of the Assisting Agency are being used by the Requesting Agency to provide assistance. Specifically included within such period of time are rest breaks when the personnel of the Assisting Agency will return to active work.

- 1.8 “Schedule of Equipment Rates” means the latest rates published by the Federal Emergency Management Agency (FEMA) under the response and recovery directorate applicable to major disasters and emergencies.
- 1.9 "Emergency" means a condition of disaster or calamity arising within the area of operation of the parties, caused by fire, flood, storm, earthquake, civil disturbance, or other condition which is, or is likely to be, beyond the control of the services, personnel, equipment, and facilities of a party hereto and requires mutual assistance. Such emergencies may include, but are not limited to, water main breaks, facility breakdowns creating a demand for water/wastewater greater than capacity, power outages, explosions, floods, earthquakes, man-made disasters or other acts of God.
- 1.10 “Assistance” means providing general resources, such as equipment, supplies, and personnel. Assistance shall be given only when Assisting Agency determines that its own needs can be met while also rendering assistance. The execution of this Agreement shall not create any duty to respond on the part of any party hereto. A potential Assisting Agency shall not be held liable for failing to provide assistance. A potential Assisting Agency has the absolute discretion to decline to provide any requested assistance. Resources are to be made available on a loan basis with reimbursement terms varying with the type of resource.
- 1.11 “NATIONAL INCIDENT MANAGEMENT SYSTEM” (NIMS) means a Presidential Directive that provides a consistent nationwide approach that allows federal, state, local and tribal governments, as well as private-sector and nongovernmental organizations to work together to manage

incidents and disasters of all kinds. All state and local governments must have adopted NIMS in 2005 in order to receive federal assistance.

2. Membership.

2.1 By becoming a Participating Agency under the terms of this Agreement, the Governing Body or Board of the Participating Agency will be deemed to have read and agreed to be bound by the terms of this Agreement.

2.2 A Participating Agency shall also provide a staff member who will attend the NVWARN meetings as a voting member and adhere to the NVWARN Committee By-Laws.

3. Procedure.

3.1 When contacted by a Requesting Agency, the Officer-in-Charge of a Participating Agency shall assess his/her agency's situation to determine whether it is capable of providing assistance. The rendering of assistance under the terms of this Agreement is not mandatory and this Agreement creates no duty on the part of any signatory hereto, but the Assisting Agency should immediately inform the Requesting Agency if for any reason, assistance cannot be rendered, or cannot continue to be rendered. If the Officer-in-Charge determines that the Assisting Agency is capable of and willing to provide assistance, the Assisting Agency shall so notify the Officer-in-Charge of the Requesting Agency and provide the following information:

3.1.1 A complete description of the personnel, equipment and materials to be furnished to the Requesting Agency including any fueling requirements for equipment or any other special needs;

- 3.1.2 The estimated length of time the personnel, equipment and materials will be available;
 - 3.1.3 The work experience and ability of the personnel and the capability of the equipment to be furnished;
 - 3.1.4 The name of the person or persons to be designated as supervisory personnel;
 - 3.1.5 The estimated time when the assistance provided will arrive at the location designated by the Officer-in-Charge of the Requesting Agency;
 - 3.1.6 The identification of work conditions and special constraints such as any possible hazards, and the availability of fuel supplies, lodging/meal support, medical facilities, security, communications, etc.
- 3.2 Each Participating Agency hereby agrees to provide, upon request from another party hereto, aid and assistance in responding to water/wastewater related emergency situations occurring within the service area limits of the Requesting Agency; however, assistance shall be contingent upon the availability of the Assisting Agency's water resources, equipment, and personnel. Such aid shall consist of support by provision of personnel, equipment, supplies of water, or other emergency assistance for an Emergency occurring within the service area limits of the Requesting Agency.
- 3.3 The determination of the amount, type, and extent of assistance to be extended upon request lies solely within the discretion of the Officer-in-Charge of the Assisting Agency. The Assisting Agency may order the

return of any or all of its personnel or equipment to its own jurisdiction at any time.

- 3.4 The personnel and equipment of the Assisting Agency shall remain, at all times, under the direct supervision and control of the designated supervisory personnel of the Assisting Agency. In instances where only equipment is provided by the Assisting Agency, the ownership of said equipment shall remain with the Assisting Agency and said equipment shall be returned to the Assisting Agency immediately upon request. Representatives of the Requesting Agency shall suggest work assignments and schedules for the personnel of the Assisting Agency; however, the designated supervisory personnel of the Assisting Agency shall have the exclusive responsibility and authority for assigning work and establishing work schedules for the personnel of the Assisting Agency in conjunction with the Incident Command or the Requesting Agency. The designated supervisory personnel shall maintain daily personnel time records, a log of equipment hours, be responsible for the operation and maintenance of the equipment furnished by the Assisting Agency, and report work progress to the Requesting Agency.
- 3.5 **FOOD, HOUSING, AND SELF-SUFFICIENCY:** Unless specifically instructed otherwise, the Requesting Agency shall have the responsibility of providing food and housing for the personnel of the Assisting Agency from the time of their arrival at the designated location to the time of their departure. However, Assisting Agency personnel and equipment should be, to the greatest extent possible, self-sufficient while working in the

emergency or disaster area. The Requesting Agency may specify only self-sufficient personnel and resources in its request for assistance.

4. Authority.

- 4.1 Each party's Chief Administrative Officer shall designate Officers-in-Charge who shall have the authority to request aid from the other party. Upon execution of this Agreement, each party shall notify the other parties of the names of the designated Officers-in-Charge and shall provide notice of any changes to the names. Any notices shall comply with the provisions set forth in Section 12.
- 4.2 The Participating Agencies agree that details concerning the methods of requesting assistance and such other planning as may be necessary to facilitate the purpose of this Agreement may be effectuated between the designated Officers-in-Charge, so long as the practice conforms to this Agreement and does not affect fiscal responsibility or change this Agreement with respect to public liability.
- 4.3 A Requesting Agency shall have and exercise joint control in conjunction with any Assisting Agency to assign personnel to places where they are needed; however, the Officer-in-Charge for any Assisting Agency shall be responsible for exercising exclusive control over his personnel in response to the jointly agreed general directions of the Requesting and Assisting Agencies. Further, parties of the Assisting Agency engaging in mutual aid retain all the rights and protection afforded to employees of said Assisting Agency.

5. Coordination.

5.1 If technically possible, the Participating Agencies hereby agree to coordinate and to consider similar additional conservation measures during a regional emergency or shortage. Emergencies include, but are not limited to, the following:

5.1.1 Full or partial failure experienced by regional facilities with the inability to meet the collective demands of the Participating Agencies.

6. Use of Equipment and/or Personnel.

6.1 Use of equipment, such as construction equipment, vehicles, tools, pumps and generators, shall be at the latest equipment rates published by FEMA under the response and recovery directive applicable to major disasters and emergencies and subject to the following conditions:

6.1.1 At the option of the Assisting Agency, loaned equipment may be loaned with or without an operator.

6.1.2 Loaned equipment shall be returned to Assisting Agency within 24 hours after receipt of an oral or written request.

6.1.3 Requesting Agency shall, at its own expense, supply all fuel, lubrication and maintenance for loaned equipment.

6.1.4 Assisting Agency's cost related to the transportation, handling and loading/unloading of equipment shall be chargeable to Requesting Agency.

6.1.5 In the event loaned equipment is damaged while being dispatched to Requesting Agency, or while in the custody and use of Requesting Agency, Requesting Agency shall reimburse Assisting

Agency for the reasonable cost of repairing said damaged equipment. If the equipment cannot be repaired, then Requesting Agency shall reimburse Assisting Agency for the cost of replacing such equipment with equipment that is of at least equal capability. If Assisting Agency must lease a piece of equipment while Assisting Agency's equipment is being repaired or replaced, Requesting Agency shall reimburse Assisting Agency for such lease costs.

- 6.2 Requesting Agency shall reimburse Assisting Agency in kind or at actual replacement costs, plus handling charges, for use of expendable or non-returnable supplies. Other supplies and reusable items are to be returned to Assisting Agency in a clean, damage-free condition shall not be charged to the Requesting Agency, and no rental fee will be charged; otherwise, they shall be treated as expendable supplies.
- 6.3 Assisting Agency will make such employees as are willing to participate available to Requesting Agency at Requesting Agency's expense equal to Assisting Agency's full cost (i.e., equal to the employee's applicable salary or hourly wage plus fringe benefits and overhead, and consistent with Assisting Agency's personnel union contracts or other conditions of employment). Employees so loaned will be under the direction of the Requesting Agency. Requesting Agency shall be responsible for all direct and indirect costs associated with workers compensation claims. Costs to feed and house loaned personnel, if necessary, shall be chargeable to and paid by Requesting Agency. Assisting Agency will not be responsible for

cessation or slowdown of work if Assisting Agency's employees decline or are reluctant to perform any assigned tasks.

6.4 Actual measures for dealing with such emergencies will be developed by the officers of the Participating Agencies and be compliant to NIMS.

7. Unrelieved Obligations.

7.1 This Agreement does not relieve any party from the necessity and obligation of furnishing adequate water/wastewater services within its own jurisdiction.

8. Responsibilities for Damages and Injuries.

8.1 The Requesting Agency shall be responsible for the acts or omissions of the employees of the Assisting Agency only to the extent that such acts or omissions were performed or failed to have been performed at the scene of an emergency and were performed or failed to have been performed at the specific direction of an officer or employee of the Requesting Agency.

8.2 The Assisting Agency shall not be responsible for any loss to the Requesting Agency, which may result from the delay or inability of the Assisting Agency to respond promptly, for whatever reason, to any request for mutual aid from the Requesting Agency.

9. Compensation.

9.1 Agency total costs under this Agreement may not exceed \$250,000 without the approval of the governing body of both the Requesting and Assisting Agencies. Assistance under this Agreement shall be limited to a 30-day, single event period unless a longer term is agreed upon by the governing bodies of both the Requesting and Assisting Agencies.

9.2 Assisting Agency is responsible for all costs, benefits, and expenses associated with workers compensation and other claims. Assisting Agency is responsible for providing workers compensation benefits and administering workers compensation claims subject to the reimbursement terms of this agreement. Requesting Agency will reimburse Assisting Agency for workers compensation costs, benefits, and expenses on a quarterly basis or on other terms mutually agreed upon by Assisting Agency and Requesting Agency. Billing shall be performed on a 30-day schedule. The Requesting Agency shall use diligence to make restitution within 30 days of billing.

10. Dispute Resolution

10.1 Any controversy or claim arising out of or relating to this Agreement or the breach thereof, shall be settled by arbitration in accordance with the Rules of the American Arbitration Association and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

11. Reports.

11.1 After an occurrence wherein mutual aid was requested and given, all parties participating in said occurrence of mutual aid shall make available to other participating parties all reports arising out of such operation; provided; however, nothing in this provision shall purport to waive, limit, or remove the duties of confidentiality imposed or allowed by law as to any such reports or the contents thereof.

12. No Third Party Rights.

12.1 This Agreement shall not be construed as, nor deemed to be, an agreement for the benefit of any third party or parties, and no third party or parties shall have a right of action hereunder for any cause whatsoever. No party to this Agreement intends to benefit any person who is not named as a party to this Agreement, to assume specific duty to provide for the safety of any person or to assume any other duty beyond that imposed by general law.

13. Term.

13.1 This Agreement shall commence as of the date first above mentioned and shall continue in force and effect until terminated by any party. Termination shall become effective by a party giving the other parties sixty (60) days written notice of its intent to terminate this Agreement to the current NVWARN chairperson.

14. Notices.

14.1 Any notice to one party from another under this Agreement shall be given either in writing and sent by certified mail, postage prepaid, with return receipt requested to such parties at the address designated below or to such other address as may hereafter be designated or in the case of an emergency, by phone or fax with record to the numbers designated by the Participating Agency.

14.2 As the notice information for the Participating Agencies may change, and as new members may join this Agreement, the notice information for the Participating Agencies shall be posted on the NVWARN website, secured by password.

15. Partial Invalidity.

15.1 Should any section or any part of any section of this Agreement be rendered void, invalid, or unenforceable for any reason by court of law, such a determination shall not render void, invalid, or unenforceable any other section or any other portion of any section of this Agreement.

16. Integration.

16.1 The preparation, delivery, and execution of this Agreement by the parties has not been induced by any agreements, representations, statements or warranties other than those expressed herein. This Agreement embodies the entire understanding of the parties and there are no further or other agreements or understandings, written or oral, in effect between the parties relating to the subject matter hereof unless expressly referred to herein or expressly incorporated herein by reference thereto.

17. Modification.

17.1 This Agreement may not be modified unless such modification is in writing and signed by the parties to this Agreement.

17.2 An application to join this Agreement as a Participating Agency may be submitted to the Management Committee comprised of the current Participating Agencies, whereby the application will be reviewed and a decision will be made and the applicant notified.

17.3 Any entity requesting to join this Agreement must be in compliance with the membership requirements of Section 2.1 of this Agreement or the membership application will be denied.

18. Indemnification

18.1 The parties hereby agree to hold and save harmless the other parties to the Agreement from any claims to the fullest extent of Nevada law.

19. Counterpart Signatures

19.1 The parties hereby acknowledge that this Agreement may be executed in counterpart originals with like effect as if executed in a single original document.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date set forth above.

Incline Village General Improvement District

Organization

Signature/Title

04/12/2023

Date

MEMORANDUM

TO: Board of Trustees

THROUGH: Brad Underwood, Director of Public Works

FROM: Kate Nelson, Engineering Manager

SUBJECT: Approval of a Contract Amendment with Shaw Engineering **and** Reduce Spending Authority Within the Watermain Replacement Crystal Peak Road Project (CIP #2299WS1705) (Requesting Staff Member: Director of Public Works Brad Underwood)

RELATED STRATEGIC PLAN INITIATIVE(S):

LONG RANGE PRINCIPLE #3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

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

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Board Policy 12.1.0 Multi-year Capital Planning; 13.2.0 Capital Planning Capital Expenditures; 21.1.0 Purchasing Policy for Public Works Contracts.

DATE: April 12, 2023

I. RECOMMENDATION

That the Board of Trustees Make a Motion to:

- Approve a Contract Amendment with Shaw Engineering in the Amount of \$1,949.00, Resulting in a new Contract Amount of \$60,249.00 **and**;
- Amend the CIP Budget to Reduce Spending Authority Within the Project

Account in the Amount of \$196,382.00.

II. BACKGROUND

Per Board direction, the spending authority for the Watermain Replacement Crystal Peak Road Project (CIP #2299WS1705) budget is to be reduced by \$196,382.00. At the March 8, 2023 Board of Trustees meeting, the FY22 Tahoe Water Fire Suppression Partnership Grant funds in the amount of \$204,528.00 was appropriated as a funding source to support the project.

PW Staff is also requesting the Board approve an amendment to Shaw Engineering's design contract to cover the cost paid by Shaw Engineering for the Washoe County Community Service Department application fee for the Project (Attachment 1). The cost of permit fees was not included in the scope of work, and to keep the project moving forward expeditiously, Shaw Engineering paid the permit fee on behalf of the District.

PW Staff is also requesting that \$25,000 remain in the CIP project budget to be available for unexpected project costs, which is separate from unexpected construction conditions that are to be covered under the budget approved for construction contingency. For example, this type of unexpected project cost could be incurred if the project dictates that more materials testing is required than initially budgeted in CME's current proposal, as can often occur during construction. For example, the Burnt Cedar Pool project required an additional \$8,000 in testing to be completed. PW Staff was able to approve those amendment requests internally because the spending authority was not reduced for that project. Under current Board Policy, PW Staff would need to return to the Board for a contract amendment of any amount. This opens up the District to additional risk by potentially holding up construction, resulting in delays to the Contractor while a contract amendment is being processed through the Board. An example of this could be if CME's required testing efforts exceeded the contract amount with additional materials testing still required, work would need to stop until the contract was amended. PW staff will work in the best interest of the District to minimize financial and other risks, which may result in a contract amendment being approved after the fact. The current Board Policy has eliminated such efficiencies that could previously be completed by staff, which introduces the potential for additional financial risk during construction projects.

III. BID RESULTS

Not Applicable

IV. FINANCIAL IMPACT AND BUDGET

The Crystal Peak Watermain Replacement CIP2299WS1705 project budget is presented below:

PROJECT FUNDING SOURCES

Local Sources	
Carryover	\$68,642.00
FY 22/23	\$1,500,000.00
Total	\$1,568,642.00
Grant Award	
Tahoe Fire Suppression Grant	\$204,528.00

PROJECT BUDGET

Description	Approved Contracts	Proposed Amendments	Total
IVGID Engineering FY22/23			\$36,500.00
Shaw Engineering - Design	\$58,300.00	\$1,949.00	\$60,249.00
Construction Contract - Burdick Excavating	\$1,111,111.00		\$1,111,111.00
Construction Materials Testing - CME	\$18,800.00		\$18,800.00
External Construction Phase Services - Shaw Engineering	\$9,600.00		\$9,600.00
Construction Contingency	\$111,000.00		\$111,000.00
Unexpected Project Costs - (Ex. Additional		\$25,000.00	\$25,000.00

Materials Testing)			
		Total	\$1,372,260

V. ALTERNATIVES

Not approve \$25,000 to remain within the CIP budget. The risk to the District is holding up construction while additional funds are allocated to allow for more materials testing. Staff is still required to have a contract amendment for any dollar amount approved by the Board.

VI. COMMENTS

No additional comments.

VII. DISTRICT IMPROVEMENT, COST REDUCTION, RETURN ON INVESTMENT OR PRODUCTIVITY ENHANCEMENT

This action reduces the spending authority within the Project budget by \$400,910.00.

VIII. BUSINESS IMPACT

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

IX. ATTACHMENTS

1. 1_2023-04-12 Amendment 1 - Crystal Peak Waterlines

X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

1. Approve a contract amendment with Shaw Engineering in the amount of \$1,949.00 resulting in a new contract amount of \$60,249.00,
2. Amend the Project budget to reduce spending authority in the amount of \$196,382.00.

AMENDMENT NO. 1
TO PROFESSIONAL SERVICES AGREEMENT DATED MARCH 2, 2022
BETWEEN
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
AND
SHAW ENGINEERING, LTD.

This Amendment No. 1 to the Professional Services Agreement dated March 2, 2022 (“Amendment”) is made and entered into as of March 9, 2023 by and between the Incline Village General Improvement District (“District”) and Shaw Engineering, Ltd., a domestic corporation (“Consultant”). District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

Recitals

- A. Original Agreement. On March 2, 2022, the Parties have entered into a Professional Services Agreement for professional engineering design services on the District’s Crystal Peak Watermain Replacement Project (“Original Agreement”), which is incorporated herein by reference as if fully set forth herein, for the purpose of District retaining Consultant to provide the Services set forth therein.
- B. Amendment Purpose. District and Consultant wish to amend the Original Agreement to include a cost increase for payment of permit processing fees for the project.

Amendment

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

- 1. Definitions. All capitalized terms used in this Amendment not defined in this Amendment shall have the same meaning as set forth in the Original Agreement if defined in the Original Agreement.
- 2. Compensation: Amount of Compensation for this Amendment will be One Thousand Nine Hundred Forty-Nine Dollars (\$1,949.00), with payment to Contractor per Article 3 of the Original Agreement.
- 3. Continuing Effect of Agreement. All provisions of the Original Agreement otherwise remain in full force and effect and are reaffirmed. From and after the date of this Amendment, whenever the term “Agreement” appears in the Original Agreement, it shall mean the Original Agreement as amended by this Amendment.
- 4. Adequate Consideration. The Parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.
- 5. Severability. If any portion of this Amendment is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

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

By: _____

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

Date

Reviewed as to Form:

Joshua Nelson
District General Counsel

Date

CONTRACTOR:
Shaw Engineering, Ltd.
Agreed to:

By:  _____
Signature of Authorized Agent

Cody Black, President

Print or Type Name and Title

3/28/23

Date

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

R
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C
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P
T



Washoe County Community Services Department 22713
1001 East 9th Street
Reno NV 89512
(775) 328-2040

DATE 11/21/22

RECEIVED FROM Shaw Engineering LTD \$ 1949⁰⁰

HOW PAID	
CASH	<input type="checkbox"/>
CHECK	<input checked="" type="checkbox"/> <u>18046</u>
OTHER	<input type="checkbox"/>

FOR INGID Crystal Peak
BY Davina

MINUTES

REGULAR MEETING OF MARCH 8, 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 Chairman Matthew Dent on Wednesday, March 8, 2023 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

A. CLOSED SESSION*

The Board entered a Closed Session to consider a negotiating strategy pertaining to the Operating Engineers Union (pursuant to NRS 288.220(4)).

B. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

C. ROLL CALL OF TRUSTEES*

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

Members of Staff present were Director of Public Works Brad Underwood, Director of Finance Paul Navazio, Director of Human Resources Erin Feore, Director of Golf/Community Services Darren Howard and General Manager Diamond Peak Ski Resort Mike Bandelin. Members of the public physically present were Martin Hestmark, Aaron Katz, Harry Swenson and others.

D. INITIAL PUBLIC COMMENTS*

Martin Hestmark commented by saying thank you for releasing the legal opinion solicited by the Board of Trustees regarding the non-resident beach access. He stated that he commented on this subject last month and would like to offer a second thought; upon reading the opinion, he believes the opinion to be correct, although he is not an attorney, in that the beach deed does not explicitly authorize non-resident IVGID employee beach access. He continued that the written opinion does not offer an opinion as to whether the Board of Trustees could allow non-resident IVGID employees beach access; the written opinion also does not offer any advice or legal position on whether the Board of Trustees or the Village is at risk if the board were to grant such beach access to the non-resident IVGID employees. He continued that these two questions should be legally opined upon and considered by the Board of Trustees and the Community before the issue of non-resident IVGID employee beach access is laid to rest. He stated that it could

be argued that allowing this access to non-resident employees could benefit residents.

Aaron Katz read from a prepared statement, which is attached hereto. He commented where is Waldo; that is Mr. Callicrate for those that do not know; maybe he is watching in. He stated he sent in a written statement; Mr. Callicrate is delinquent on the last two installments of his property taxes which means pursuant to section 44 of Ordinance 7 his recreational privileges are suspended. He continued that he has shared this with the District General Manager and asked that they be suspended and stated what a role model he is for the Community. He referenced the Utility Rates and asked that the item be removed from the consent calendar; it is not just setting a date, it is approving what is being presented. He continued that Staff interference has corrupted the process; Mr. Koorn is nothing more than a hired gun for Staff; this means someone who will compromise his or her integrity for money to become an accommodator for his client, which is what he has done. He continued that he takes no issue with his revenue requirement analysis; he does take issue with his proposed proportional distribution of revenue requirements to various customer classes. He stated the problem is not revenue increases but rather the continuation of the current rate structure which is flawed; the structure needs to be reviewed. He continued that there is no standby service charge which means over 200 parcels are escaping any payment for the ability to have utility access. He stated there is a failure to recover defensible space fees; every unimproved parcel that does not have water service does not pay defensible space like he does. He continued that there is no discussion of waste water for irrigation purposes; there are several customers like that and he asked about their rates. He stated there are administrative charges based on a customer being an account rather than a customer; 4,000 customers are escaping this charge which is costing everyone else. He commented that backflow prevention device inspection charges are outrageously high; he asked that they be reviewed and made no more than the cost. He stated to eliminate the public service recreational exemption; it lets IVGID pay 0 on excess water charges; it costs the Community ver 2 million dollars a year. He stated to review the capacity adjustment factor; it is not fair and it is based on the diameter of a water meter; when this is compared to a commercial business, the meter is running full flow 24/7, whereas his house is probably empty.

Harry Swenson read from a prepared statement, which is attached hereto.

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

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

Michael Abel commented he would like to comment on Mrs. Dobler's comments and stated they were spot on; after Mr. Callicrate politically trashed a group of people who do not necessarily go along with IVGID policies in the IVGID quarterly, he asked for equal time and was denied equal time to respond to those comments by Mr. Callicrate. He then asked where Trustee Tonking is and asked if the Board of Trustees is going to allow another Wong to physically miss meeting after meeting; it is an important question. He asked if Trustee Tonking actually lives in Incline Village; he knows she is registered at her parents but as far as he knows, she has not been seen. He asked if she is really a Trustee in a real sense or is she just going to hang out like Wong did for 2 years; it is ridiculous and the Board of Trustees should put their foot down by making her show up to the meetings. He continued that it is fine if she has to miss an occasional meeting but she does not have a decent excuse. He referenced the letter from the attorney regarding employee beach access and stated that the District General Manager has seen fit to cater to the employees and order a vendetta against Board Members who do not want to go along with beach access for employees. He continued that the fact is there is a beach deed out there and it is not something that is subject to interpretation by the average Joe; if there is a deed on your property that says you can't build a 6 story building on the property and you are restricted to only a 2 story building, then you only a 2 story building. He continued that if it states you can't have employees on the beach, you cannot have employees on the beach; a deed is not something that can be shifted or moved or changed; the only time a deed could be changed if it discriminates against a certain group of people which would be ruled as unconstitutional. He stated every other conditions applies and the attorney letter was clear on this issue; the 2 Trustees that are hanging out on the outside and still wanting to give employees access should think long and hard about shifting their vote on this; employee beach access is simply not permitted.

Frank Wright commented he would like to address an issue that should be very disturbing to the Board of Trustees and legal counsel should be paying attention. He stated he spoke with a few Trustees and asked them what he gets for his picture pass; the answer is a big fat zero. He continued that his daughters library card would serve the same purpose; there is nothing that they get from the picture pass in Crystal Bay from the money they pay for the recreational fee. He stated he is told they get a discount at the venue which is not true; they pay the resident rate and do not get a discount. He asked what it is good for him as a parcel Owner; nothing is being delivered that benefits him; the only difference between his picture pass and the ones that have beach passes is it gets the beach people in for free and they go swimming for free. He continued that this has to be addressed as it is taxation assessing his parcel a fee and pretending like something is being delivered but it is not; it has to be fixed and he needs to be given something as right now he gets nothing. He stated he does not want to hear about guests being

let in; he does not care about his guests as he does not bring guests to the venues so why should he have to pay for his guests; it's a Costco Card and he does not want it or need it as he could use his driver's license. He stated the beaches do not belong to the employees; having a citizen who lives in Incline Village, come in and say that outside residents need to be given access to the beaches is insane when there are residents who live in the Community and pay a recreation fee and they do not have access. He asked why the citizen is not fighting for his fellow residents and is so adamant about fighting for a bunch of people on Reno; if he does pull that off and gets someone to vote for it, the beach deed is toast which he has been saying since day one on the Ordinance 7 Committee. He asked why he and 2 Trustees would advocate for something like that. He stated it is unbelievable; there are so many things wrong in the District and he does not think there is enough time to fix them all. He continued that the IVGID quarterly is a joke.

E. APPROVAL OF AGENDA (for possible action)

Chairman Matthew Dent asked for any changes to the agenda; he stated that there has been a request to pull items G.1. and G.2. from the Consent Calendar. Trustee Tulloch requested General Business Item H.4. and H.5. be removed from the agenda due to insufficient information and he requested that item H.2. be moved to the start of General Business. Trustee Schmitz stated she would like to keep items H.4. and H.5.; she agrees that there is substantial information missing but feels it is important for the Trustees to give Staff direction on what the expectations are. She would like to leave them and move them up before item H.3. Trustee Noble stated he is fine with moving items H.4. and H.5. up on the agenda and would like them to remain on the agenda. Chairman Dent stated he agrees with Trustee Tulloch as it relates to items H.4. and H.5.; there is substantial information but he feels like the Trustees could add some value to the conversation and hopefully receive what they are looking for at the March 22nd meeting. Trustee Tulloch agreed and withdrew his request to remove the two items. Chairman Dent summarized the following changes to the agenda: G.1. becomes H.1., G.2. becomes H.2., H.2. becomes H.3., H.1. becomes H.4., H.4. becomes H.5., H.5. becomes H.6, H.3. becomes H.7., H.6. becomes H.8, H.7. becomes H.9., H.8. becomes H.10. Chairman Matthew Dent stated that the agenda is approved as revised.

F. REPORTS TO THE BOARD*

F.1. Treasurer's Report (Requesting Trustee: Treasurer Raymond Tulloch)

Trustee Tulloch reported there have been 6 settlements made in excess of \$50,000; he reviewed the details of each transaction.

F.2. Beach Deed – Correspondence from Thorndal Armstrong Attorneys dated February 27, 2023 in response to a request from the Board of Trustees for an opinion related to the 6/4/68 Beach Deed (Requesting Trustee: Chairman Matthew Dent)

Chairman Dent provided an overview of the submitted material. Trustee Tulloch stated he is glad something has been produced as he has been pushing strongly to be as transparent as possible.

G. CONSENT CALENDAR (for possible action)

G.1. Set date and time for Public Hearing for the FY2023/2024 Budget and Recreation Roll for Wednesday, May 24, 2023, at 6:00 p.m. or as determined by the Board of Trustees (Requesting Staff Member: Director of Finance Paul Navazio) (*this item is now item General Business H.1.*)

G.2. Review, discuss, and potentially approve revisions to Policy 15.1 regarding Audit Committee officers (Requesting Trustee: Chairman Matthew Dent) (*this item is now General Business Item H.2.*)

G.3. Review and Possibly Approve Meeting Minutes of January 25, 2023

Chairman Dent asked for any changes; none were received. Chairman Dent said that the meeting minutes were approved as submitted.

H. GENERAL BUSINESS (for possible action)

H.1 SUBJECT: Set date and time for Public Hearing for the FY2023/2024 Budget and Recreation Roll for Wednesday, May 24, 2023, at 6:00 p.m. or as determined by the Board of Trustees (Requesting Staff Member: Director of Finance Paul Navazio) (*formally Consent Calendar item G.1.*)

Trustee Noble asked that the hearing date be changed to Thursday, May 25, 2023 instead of Wednesday, May 24, 2023 due to a conflict. He stated if this change cannot be made, he could likely attend via the phone

but will be in and out of service. There were no issues from other Trustees with changing the date of the hearing to May 25, 2023.

Trustee Noble made a motion to set date and time for Public Hearing for the FY2023/2024 Budget and Recreation Roll for Thursday, May 25, 2023, at 6:00 p.m. Trustee Schmitz seconded the motion. Trustee Tulloch asked for clarification on when the budget needs to be submitted to the state. Chairman Dent responded with June 1st. Trustee Tulloch asked if that is sufficient time. Chairman Dent stated he thinks it will be fine based on previous years. Chairman Dent called the question and the motion passed unanimously.

H.2. Review, discuss, and potentially approve revisions to Policy 15.1 regarding Audit Committee officers (Requesting Trustee: Chairman Matthew Dent) (*formally Consent Calendar item G.2.*)

Chairman Dent provided an overview of the submitted material. Trustee Tulloch stated he thinks it is an excellent idea to have a Chair and Vice Chair on the Committee; being a Chair without any support can be difficult as there is a quite a workload on the Audit Committee. He suggested that either the Chair or Vice Chair be one of the Trustees. District General Counsel Nelson referenced page 21 of the packet, the first full paragraph, and proposed adding a sentence at the end of the paragraph that reads "either the Chair or Vice Chair shall be a Trustee Member of the Committee."

Trustee Schmitz made a motion that the Board of Trustees approve the amendments to Policy 12.1.0 with the additional language added that was proposed by legal counsel. Trustee Tulloch seconded the motion. Chairman Dent called the question and the motion passed unanimously.

H.3. SUBJECT: Accept the FY22 Tahoe Water for Fire Suppression Partnership Grant in the amount of \$204,528.00; appropriate FY22 Tahoe Water for Fire Suppression Partnership Grant funds in the amount of \$204,528.00 as a revenue source to support the Watermain Replacement - Crystal Peak Road Project (CIP#2299WS1705); award the Construction Contract to Burdick Excavation in the amount of \$1,111,111.00; authorize Staff to execute change orders for additional work

not anticipated at this time of approximately 10% of the construction contract value; amount not to exceed \$111,000; approve construction phase contract for Shaw Engineering in the amount not to exceed \$9,600.00; approve a materials testing contract for Construction Materials Engineers Inc. (CME) in the amount of \$18,800; and authorize Chair and Secretary to execute contracts with Burdick Excavation, Shaw Engineering, and CME. (Requesting Staff Member: Director of Public Works Brad Underwood) (*formally General Business item H.2.*)

Director of Public Works Brad Underwood provided an overview of the submitted material. Trustee Tulloch stated he is glad to see that competitive bidding has reduced the price by \$280,000. He stated there is also \$204,000 of grant monies and he is assuming there is a \$500,000 savings. Director of Public Works Underwood stated that the project is not done yet but it is a potential. Trustee Tulloch asked if it could be removed from the budget. Director of Public Works Underwood responded that he would not recommend it be removed from the budget; once a project is done, the monies would be returned to the fund balance. Trustee Tulloch stated that returning \$500,000 on a 1.5 million dollar contract seems like a hefty contingency. Director of Public Works Underwood stated Staff is not asking for that contingency, they are asking for \$111,000 in contingency. Trustee Tulloch stated so Staff hopes there is an extra \$500,000 in the budget and asked what happens if it is not required. Director of Public Works Brad Underwood stated it would be returned to the Utility Fund balance. Trustee Tulloch asked why it is in the budget in the first place and stated rate payers are being charged for funds that may not be required just to top off the fund balance which seems wrong. Director of Public Works Brad Underwood stated that the grant is included within the rate study as a revenue source. Trustee Tulloch stated that is \$204,000 but there is also \$280,000 that will be saved on the anticipated construction costs so residents are being asked to pay the extra \$208,000. Director of Public Works Underwood stated that the money won't be paid out unless it is needed but that is not what is anticipated which is why Staff is asking for a 10% contingency. Trustee Tulloch stated that rate payers are being asked to pay the amount up front. Director of Public Works Underwood stated the money has been budgeted for and any remaining funds would return to the fund balance that could go towards future projects. He continued that per the rate study, the funds would likely support the Capital budget because it is estimated to potentially borrow 1 million dollars in next year's water

capital budget so this could help offset it. Trustee Tulloch stated that if it is not removed from the budget, he would like to understand where the money is going as customers are being asked to pay \$280,000 upfront for something that may not be required and it does not make sense to him especially when there are projected 15-20% increases in the utility rates. Director of Public Works Underwood reiterated that it is a budget and will not be spent if it is not needed; it would go towards other items that are needed within the capital program. Trustee Tulloch referenced a statement on page 242 which states “replacing this water line will effectively eliminate the need for the Public Works pipeline division to respond to leaks from aging infrastructure” and asked what the projected savings is. Director of Public Works Underwood stated he does not have off hand how much time Staff spends on the line but that is what they look at when they prioritize which includes the significance in leaks and this is one that has had numerous. Trustee Tulloch asked if the information could be providing on how much is being spent and what the savings is because that should be another budget savings; it is not a savings if it is not taken out of the budget. Director of Public Works Underwood stated he can provide the number of times that Staff has repaired leaks. Trustee Tulloch stated the cost associated should also be provided because it should be removed from the O & M budget. Director of Public Works Underwood stated it is not that simple; the bulk of any of the work would be Staff time and their time won’t be eliminated; they would work on other items that need to be taken care of. Trustee Tulloch stated that in his experience with utility, if he puts forward a project that is spending capital to reduce O & M costs, the O & M costs get removed from the budget which is standard practice. He continued by asking why it is not being removed from the budget if it is being called a savings. There was a brief conversation with regards to Staff time and the limited hours available to complete all work that needs to be done. Trustee Tulloch stated he would like to see the \$280,000 removed from the budget and he would like to understand what the savings are; it’s not a savings if money is not be given back. Director of Public Works Underwood stated that maybe savings was the wrong word to use. Trustee Schmitz stated she concurs with the request to have it removed from the budget; if there is a project where less funds are going to be used, it should be removed from the budget and rate study budgetary costs as well. She continued that if Staff is working on something else, there is a budget for those items so she agrees it should be removed. She referenced the consulting agreement with Shaw Engineering for roughly \$9,600 and stated she does not understand what they are doing as opposed to what Staff is doing. She stated Shaw Engineering would

be overseeing and observing the construction and developing a punch list; she does not understand why it is needed and would not be considered Staff's responsibility. Director of Public Works Underwood stated that Shaw Engineering is the Engineer of record and they designed the plans, so if there are questions regarding the design, Staff would need their input. He continued that they would potentially need to come onsite to review it and Staff would ask them at the end of the project if there are any punch list items that need to be remedied prior to project close out. He stated that Staff would be out there on a daily basis doing inspection work for the actual construction. Trustee Tulloch referenced the \$204,000 that has been removed from the rate study and asked if it has also been removed from the budget. Director of Public Works Underwood stated it has not been removed but has been added as a revenue source in the rate study. Trustee Tulloch stated it should be removed from the budget; if there is \$204,000 in grant monies and it has also already been included in the budget, it is being double counted. District General Manager Winqest stated that when dollars are removed from the budget, the dollars go back to the fund balance. He continued that when it goes back into the fund balance and looking at the out years of the rates, it will help alleviate the rates. He mentioned that this is a good story; the project came in under budget and Staff worked hard to get \$204,000 in grant monies. Trustee Tulloch stated his first comment was congratulatory that costs have been reduced by going through a competitive bidding process. He continued that he congratulates people for that but that does not mean you leave an extra \$204,000 plus the savings in the budget; it should go back to the fund balance and that should be reflected in future rates, particularly when the Community is being given 25-40% increases in utility rates over the next couple years. District General Manager Winqest thanked Marcus Faust as he did a tremendous amount of work for the grant monies. He has for conformation that Trustee Tulloch is asking that the monies be transferred now to the fund balance as opposed to the end of the fiscal year. Trustee Tulloch responded with that is correct.

Trustee Tulloch made a motion that the Board of Trustees:

- Accept the FY22 Tahoe Water for Fire Suppression Partnership Grant in the amount of \$204,528.00
- Appropriate FY22 Tahoe Water for Fire Suppression Partnership Grant funds in the amount of \$204,528.00 as a funding source to support the Watermain Replacement - Crystal Peak Road Project (CIP#2299WS1705)

- Award the Construction Contract to Burdick Excavation in the amount of \$1,111,111.00
- Authorize Staff to execute change orders for additional work not anticipated at this time of approximately 10% of the construction contract value; amount not to exceed \$111,000
- Approve a construction phase contract for Shaw Engineering in the amount not to exceed \$9,600.00 Approve a materials testing contract for CME in the amount of \$18,800.00
- Authorize Chair and Secretary to execute contracts with Burdick Excavation, Shaw Engineering, and CME, based on a review by General Counsel and Staff.
- With the understanding that Staff would remove \$204,528 of grant support monies as well as the cost savings as a result of the estimate from the budget and return it to the fund balance.

District General Counsel Nelson stated that removing \$204,528 of grant support monies and the cost savings from the budget was not listed on the agenda as part of the agenda item and recommended that portion be brought back on the consent calendar at a future meeting. Trustee Tulloch stated he is fine with that but would like to bring back a revised motion at a future meeting that encompasses the original detail of the motion and the added language regarding the grant support monies and cost savings being returned to the fund balance. Trustee Noble asked the Director of Public Works if there is any concern with regards to delaying approval of this item for 2 weeks. Director of Public Works Underwood stated not at this time. Trustee Noble stated he is fine with moving forward with this now and he would be astonished if the item did not come back with the recommendations that Trustee Tulloch has requested. Trustee Schmitz stated she is fine either way but she would like the project summary page updated because she thinks that project has shrunk in budget as opposed to grown in budget. She continued that if there is not a sense of urgency and can come back on a consent item, she is ok with that but if it is something that the Board of Trustees needs to act on now, she is ok with that as well as long as they have the additional items brought back at a subsequent meeting. Trustee Noble asked the Director of Public Works if it is preferable for Staff if the Board of Trustees approves the contracts now versus waiting two weeks. Director of Public Works Underwood stated it would be preferable to have it approved now and if the Board of Trustees directs Staff to bring something back, it will be brought back. There was no second to the original motion made by Trustee Tulloch.

Trustee Schmitz made a motion that the Board of Trustees:

- Accept the FY22 Tahoe Water for Fire Suppression Partnership Grant in the amount of \$204,528.00
- Appropriate FY22 Tahoe Water for Fire Suppression Partnership Grant funds in the amount of \$204,528.00 as a funding source to support the Watermain Replacement - Crystal Peak Road Project (CIP#2299WS1705)
- Award the Construction Contract to Burdick Excavation in the amount of \$1,111,111.00
- Authorize Staff to execute change orders for additional work not anticipated at this time of approximately 10% of the construction contract value; amount not to exceed \$111,000
- Approve a construction phase contract for Shaw Engineering in the amount not to exceed \$9,600.00 Approve a materials testing contract for CME in the amount of \$18,800.00
- Authorize Chair and Secretary to execute contracts with Burdick Excavation, Shaw Engineering, and CME, based on a review by General Counsel and Staff.

Trustee Noble seconded the motion. Chairman Dent called for the question and the motion passed with Trustees Schmitz, Noble and Dent in favor of the motion and Trustee Tulloch opposed.

H.4. SUBJECT: Review and gain Board approval on the draft Fiscal Year 2023 IVGID Utility Rate Study. Direct staff to prepare documents and Utility Rate Schedules for a Fiscal Year 2023/24 Water and Sewer utility rate increase - Including a Presentation by HDR. (*formally item H.1.*)

Shawn Koorn with HDR provided a presentation to the Board of Trustees. Trustee Schmitz stated she does not see what she asked for; there was a plan last year and while the plan is included, she asked to see how the District performed to plan. She stated that as of now, the District is off the plan amount by \$700,000 and she would like to see how this happened; she wanted to be able to evaluate and be given actual projections to determine where the District is falling short. Mr. Koorn stated that they included the prior reserve ending balances which is where the numbers were in the last study last year when the rates were adopted and where the numbers are currently; this is likely the best comparison. Trustee Schmitz stated that the plan that was produced last year had a projected beginning reserve balance of 4,452,000 but she sees the actual starting number of \$3,247,000 so why is the District falling short as compared to

plan. Mr. Koorn stated last year there was \$11,500,000 in effluent reserve and this year there is \$15,400,000 so it is taking the funds that were collected for that and putting it into the reserve fund; this changes the overall equation. Trustee Schmitz stated she is trying to understand how the District is performing compared to plan and she is still not seeing that; they should be using the plan that was done last year and monitoring how the District is performing according to the plan and it seems like a new plan is being created. She continued that she does not understand why a new plan is being created as opposed to modifying the plan already in place. Mr. Koorn stated he would need to work with Staff to figure out how to show that; when they started the study this year, they started with this year's reserves as a starting point and he does not compare that to last year. Trustee Schmitz stated that a 5-year rate study was done last year and it looks like it is being done again; she asked if that is done every year. She continued that the plan that was done last year was going to be used as a measurement and it seems like another plan is being done and she does not understand why. Mr. Koorn stated that some folks do the plans every year and others do them every 3-5 years as part of their process; it depends on how many years the rates are adopted which would drive when they come back to look at the rate study. He continued that they did not start fresh and they updated what was done last year but they are starting fresh with a new budget, new reserve levels and are resetting the numbers that were used. He stated that for comparison purposes, it may be best to look back at what they projected for Fiscal Year 2023/24 in the last study versus what they have included in this study. Trustee Tulloch stated he is struggling to understand why a 5-year study was done last year and another 5-year study is being done this year; he does not understand why they would keep repeating the same study and increasing the rates in every subsequent study. He stated that rate structures are usually 2-3 years and the company has to abide by that so he is struggling to understand why a rate study is done every 5 years as it seems to defeat the object. Mr. Koorn stated they update a living updating model that is setup for 10 years with new data each year; the rates that they are proposing that came out of the study are at or below what they projected for the out years. He continued that the rate adjustments are not the same as they were in the last projection for the 5-year window; they are slightly lower as they go out because they shift as the capital plan shifts which is the challenge. Trustee Tulloch stated he disagrees and pointed out the preliminary results; he noted the proposed rates are higher than the present rates and he assumes that the present rates were based on the previous rate study. Mr. Koorn stated that the last rate study had the same chart with different numbers

based on that 5-year plan and what he was referring to was the overall percentage changes; they did push more this time on irrigation than they did last time on their projections. Trustee Tulloch stated that Mr. Koorn just stated that the numbers were lower in the study than they were in the previous study, and they are not lower when he looks at the present rates based on last year's study and proposed rates that are being presented. He asked if it is an increase or decrease from last year's study. Mr. Koorn stated it is an increase which what was projected last year at the same level. Trustee Tulloch stated that Mr. Koorn stated earlier that the rates were lower than proposed last year. Mr. Koorn stated yes, for the 5-year window. Trustee Tulloch stated he sees them going up all the way through the 5-year window. Mr. Koorn stated they were last year too when they were projected out for 5 years. Trustee Tulloch pointed to a graph in the rate study and stated he is assuming the middle line came from last year's rate study. Mr. Koorn stated no, those are the rates as of today versus the proposed rates. Trustee Tulloch stated today's rates are not based on last year's study and asked what the point of the rate study is. Mr. Koorn stated there is an identical slide in last year's presentation that had a 5-year rate window; it is simply comparing what the present rates are to the proposed rates. He continued that he is not saying that rates aren't going up; he is saying that the projections in the study is equal to or less than the projection over the 5 years for rates in general over this 5 year window. Trustee Tulloch stated he is assuming that the present rates are based on the previous rate study. Mr. Koorn stated that is correct. Trustee Tulloch stated the rates proposed in the study are higher than the previous rate study. Mr. Koorn agreed and stated it was also shown last year that the rates this year need to keep going up which is a simple bill comparison to show the rate as of today and what is being proposed. Trustee Tulloch stated that Mr. Koorn stated that the rates proposed in this year's rate study are lower than the previous rate study. Mr. Koorn stated over the time period. Trustee Schmitz stated she went back to March of 2022 and it shows what the projected rate increases were for the 5 years; as she sees it, the projected rate percentages are higher than what is in the plan but they do not have the comparison. She stated what she is hearing is that the proposed increases are lower on the 5 year plan compared to last years but there is no comparison and that is what is causing angst. Trustee Tulloch stated the irrigation rates and increases were discussed at the last meeting; he asked for a comparison chart showing the percentage of revenue generated from irrigation compared to the percentage of use by irrigation. He stated as he recalls from the last presentation, 20% of the usage was from irrigation but this presentation is showing that even across the 5 years, the

contribution from irrigation goes from 12% to 13.7% whereas irrigation is still using over 20% of the total. He stated that he asked that this be revisited or changed last time and it has not been. Mr. Koorn stated that he could provide that and he missed that item in his notes. Trustee Tulloch referenced sizing the system and stated if the capacity if driven by irrigation demand, he fails to see why it is only paying 13.7% of it when it is using over 20% of the resources. Mr. Koorn stated because not all costs are allocated on total use; there are different components. Trustee Tulloch stated he understands that but the system still has to be sized to deal with the irrigation demand. He referenced a statement in the materials that read "the District and HDR determined that the current structure would be maintained"; he asked who in the District determined this. Mr. Koorn stated that when he was working through the process with Staff, it was determined it would be maintained; if the Board of Trustees would like to adjust the structure, that could be done. Trustee Noble referenced the PUC and stated that when water and sewage is regulated, it is usually on a 3 year cycle; it has been problematic and the Nevada PUC has been trying to figure out how to deal with it because over the 3 years, things get out of whack. He continued that he likes the rolling 5 year study because it allows the District to focus in on what is going on; if something gets out of whack, it can be addressed sooner rather than later. He stated it helps prevent rate shock from going on and in this case, if the District had done the 5 year rate study and set the rates going forward, the District would be setting them higher than they should be. He continued that for various reasons, the actual increase is going to be smaller which is appreciated; if it ended up having to be higher, so be it, but it actually allows the rates to reflect actual costs and needs of the District. He continued that it is unique and a great thing because the way it had to be addressed at the PUC, they had to automatically include inflationary factors every year to try to keep them from circling the drain. Trustee Schmitz stated she appreciates it but is disappointed that the direction that the Board of Trustees gave regarding the comparison was not provided which has caused more questions than what was necessary. She stated she cannot find where the rate study has been budgeted for in the budget so she would like to have clarity from Staff offline to identify where the \$55,000 rate study is contained within the budget. Chairman Dent stated that in his first 6 years on the Board of Trustees, Staff had done the rates studies; at that time, he felt like there was a spending issue and not a revenue issue. He continued that when HDR was hired 3 years ago to do a rate study, it was to have a consultant check in and give the District a plan to work from; the intent was to do that periodically. He stated it is not a reflection on HDR, but he thinks the

District could save money by having Staff update the plan, especially since the plan was just received and accepted last year. He continued that he feels this could have done in-house; he thanked HDR for what they have done but he does not think the District needs to hire a consultant every year to tell them what they already know; he thinks that checking in periodically is the right thing to do, with the understanding that Staff could lead the charge on the rate study. Director of Public Works Underwood stated there is not a rate expert on Staff right now that could do that without a lot of effort and education; he is not qualified to do it. He continued that they could look towards working towards that and they could also look at reducing scope for HDR. He noted that there are some moving pieces with looking at funding as well which could make a big impact. He stated he has been places where there has been a 5 year rate; that is what he would prefer to do if the Board prefers that as well; the rates are pretty stable as far as comparing last year's recommendation and this year's recommendation. Chairman Dent stated he sees a huge plan that HDR put together for the District last year and being able to take those numbers and manipulate it in excel is what he feels like Staff did in the past but maybe he is too simple and it is more complicated than that; he understands that Staff may not have the capability to do it. Trustee Tulloch stated none of his comments are a reflection of HDR and they have performed the work they have been asked to. He stated he hears Trustee Nobles points, but if all they are doing is the rate study, it's simply automatically updating the rates to reflect the costs with no incentive to reduce the costs or control costs, he is not sure what they are doing and they might as well just pass a rate increase to cover the costs. He continued that normally the purpose of a 3 year plan is to make sure the costs are controlled; he does not see that here as he sees generous inflation factors built in. He stated that if the costs are simply being passed through, he is not sure what is being achieved. He referenced the statement made earlier by the Director of Public Works that \$204,000 in grant monies had been removed from the rate study and stated yet the numbers are the same numbers from the last time they were reviewed. Director of Public Works Underwood stated that what he meant to say is that they have included the grant money within the rate study as a revenue source. Trustee Schmitz stated that it sounds like the adjustment that is going to be made to the budget needs to be made to the rate study as well. Director of Public Works Underwood agreed and stated the adjustment could be made; he is assuming that the Board of Trustees is not going to set the date and time of the public hearing and will want Staff to come back with this item. Trustee Schmitz stated if the District truly needs to have a scope for HDR, then she would

like it included in the budget. Director of Public Works Underwood stated it was included in the operating budget. Trustee Schmitz inquired about it being included as an expense item for utilities. Director of Public Works Underwood stated it is in the operating budget and it is an expense item but it is not part of the capital program. Trustee Schmitz stated that the infrastructure project for the \$500,000 that was approved is included, but anything for a rate study was not budgeted for; as the District plans for the next budget and fiscal year, it needs to be included as an expense item; she will follow up on this offline.

Trustee Noble made a motion that the Board of Trustees set the date and time of April 26, 2023 at 6:00 p.m. for the public hearing on the proposed amendments to the sewer and water fee schedule and to publish the notice in accordance with NRS 318.119. Trustee Schmitz seconded the motion.

Trustee Tulloch asked that the changes that have been discussed be made prior to the public hearing. Director of Public Works stated yes, Staff would come back with the question regarding the irrigation, the comparison and adjustment to the water line project. Trustee Schmitz asked if there should be a check in to ensure nothing is missed during the hearing; it was noted that a check in should be added to the long range calendar.

Chairman Dent called the question and the motion passed with Trustee Schmitz, Trustee Noble and Chairman Dent in favor of the motion and Trustee Tulloch stating "present".

H.5. SUBJECT: Review, discuss and possibly approve Golf Play Pass rate structure, Daily Green fees, Charity rates and Range fee rates for the Incline Village Golf Courses for the 2023 season. (Requesting Staff Member: Director of Golf/Community Services Darren Howard) (*formally General Business item H.4.*)

Director of Golf/Community Services Darren Howard stated he is confused on how to proceed after listening to the open comments; he is not sure he should go through the entire presentation and would like to understand what is missing and what the Board of Trustees would like to see moving forward. Trustee Schmitz stated she went back to review what was discussed and decided on last year and it was that financial analysis were to be included as part of the decision making process. She continued that golf would be looked at more holistically so they could take into account things like food

and beverage, and look at it as a golf business as opposed to just green fees. She stated Staff was to provide a 3-5 year plan and that has not been provided; the Golf Committee had requested that the Board of Trustees look at it differently. She continued that another question that has been discussed is regarding couples rates and whether it makes sense and if it is a responsible practice to continue. She stated she went back and did number crunching to the report that was provided in December; she determined that the operating costs, for the Mountain Course as an example, has increased by 40%. She stated she does not understand how Staff has come to a conclusion of a 5% rate increase; she has spent hours trying to figure out how this happened. She referenced the Mountain Course for this fiscal year and stated the District provided more revenue from the facility fee than for charges for services so when doing the financial analysis, they should not be looking at what the facility fee is for revenue. She continued that it needs to be determined what is going on financially with golf and it was discussed to look at things as a golf business to understand where all the numbers come in; she was surprised by what the increases were. She noted that the subsidy for golf is over 4 million dollars and stated that when there is this type of subsidy and increases, it needs to be determined what is driving the costs and what the game plan is for golf as a whole. Director of Golf and Community Services Howard asked for clarification regarding putting everything together to include food and beverage, merchandise, etc. Trustee Schmitz stated this was one of the recommendations that came from the Golf Committee; they felt like the focus was on the golf green fees and not looking at things as a whole picture to understand as a business, how the District is doing. Director of Golf and Community Services Howard stated when he put the rates together, it was in mind to try to make sure that the revenues exceed the expenses with just counting golf and not any other factors. He continued that this was a rates presentation for golf, not for food and beverage as it has its own revenue and takes care of itself. He stated he is happy to go back and put it all together. Trustee Schmitz stated when she looks at the operating cost for the Championship Course go up from \$82 to \$94 that is a 14.5% increase in just base operating costs; she is calculating from what was presented from the financial report in December and she sees costs that are going up from 12-19% at the Champion and 25-40% at the Mountain Course. She continued that she is trying to understand why there is a proposed 5% increase in rates when the costs are going up substantially and perhaps it needs to be determined why the costs are going up so substantially. Director of Golf and Community Services Howard stated there has been heavy increases since 2019; it has gone from \$70 to \$90 which is a significant increase. He continued that he was challenged with trying to figure out what needed to be raised and referenced items such as

guest fee rates, 10 minute intervals and the 2-4 p.m. discount. He stated that golf is not anywhere near where it was 15 years ago and referenced dynamic pricing; the guest and non-resident fees are getting past where they will play. Trustee Schmitz stated costs are skyrocketing; she has heard from residents that the clubs have their preferred tee times and aren't able to get them. She stated that some slots may need to be left open so that prime tee time could be filled with some guest's rates as opposed to filling them all up with the club tee times. She continued she does not have the answer but is looking for Staff to come up with a plan; she was astonished when she saw the increase to the subsidy for golf which is double from prior years. Director of Golf and Community Services Howard stated that the cart path for the Mountain Course was a Board priority project which was 1.6 million dollars which is a big chunk of money and hard to get that back. Trustee Schmitz stated these are base operating costs and not the capital numbers; there is a lot more work that needs to be done because she cannot justify a 5% increase in rates when the costs are going up. Director of Golf and Community Services Howard stated the total increase was just south of a half a million; it is not just the 5%, it is the other recommendations as well. He continued that he has received an updated financial statement and it will be sent to the Board of Trustees; they include updated numbers that are not nearly as drastic. Trustee Schmitz asked if the new Tyler system allows venue managers to see the financials of their business; she asked for the status of the implementation of the Tyler system and how it will or will not serve venue manager needs. Director of Golf and Community Services Howard stated it has not been a problem to view revenues but it has been a bit of a challenge to obtain the expenses, he relies heavily on the accounting for the numbers. He continued that eventually, he will be able to see all of the information with the new system which will make it easier to manage. Trustee Tulloch stated the presentation is focused on revenue but no mention of costs; it does not matter if you make 20 million dollars in revenue if the costs are 21 million dollars. He stated he does not know how the Board of Trustees can make any kind of decision to underwrite rates without knowing what the costs are. He continued that he looked at some of the factors for proposed rates and referenced "popularity of golf worldwide" and stated that statement should support higher rates to make a return on it. He stated that over 4 million dollars for golf subsidy is \$500 per parcel per year; he does not see that as sustainable long term. He stated while he was in the audience at a meeting last year, he recalls all the golfers calling saying that they pay money to the golf clubs so they should get preferred tee times; he stated that is fine and none of the money comes back to golf because it goes back to the clubs. He continued that the Board of Trustees had requested that a business plan be put together; there is no business plan and this is a

band aid by increasing rates by 5%. He reviewed some of the line items that are being sustained and noted that yet, the proposal is to just increase the rates by 5%. He referenced continuing without a concrete plan for moving forward, other than assuming there is unlimited subsidy's to cover things. He referenced rates, market factors, dynamic pricing and yield management and stated that if they are doing yield management, they should be getting better results; he is not sure why there are so many complexities and how to do yield management from it. He stated that as it stands, he has no idea if the rates are sustainable or not, but it doesn't look like it. Director of Golf and Community Services Howard referenced dynamic pricing and stated it was one of his recommendations to get rid of the last one; two years ago they got rid of 12-2 discounts and no one realized it as about 100% of the tee times were full. He continued that even with all the increases, it is the biggest reason why the average dollar has gone up, from getting rid of the 12-2 discount. He stated if they get rid of the 2-4 discount, the golf course is no different at 4 p.m. than it is at 7 p.m.; he might argue that it may be the best time to play because of weather. Trustee Tulloch stated he has heard comments from the Community that moving it to 4 p.m. leaves a short window and it could be a problem completing the round if a golfer does not start until after 4 p.m. so the impact would need to be understood. He stated that it is time of day pricing, not dynamic pricing or yield management; these are terms he would like to see removed from the Board policy on pricing. He continued that he needs to understand what the costs are before making any decision. Director of Golf and Community Services Howard stated the budget is in the process of being finalized so there is a better understanding of what the costs are; the numbers that were presented were inflationary without any kind of cuts or savings; it looks higher than what it will actually be. Trustee Noble asked if dynamic pricing is an industry term. Director of Golf and Community Services Howard responded with yes. Trustee Noble stated that what was proposed is a step in the right direction; reducing the intervals at both courses should generate more revenue. He continued that the 65% fill rate is likely under but he rather be conservative. He stated that he is relying on the Director of Golf and Community Services' expertise regarding eliminating the dynamic pricing from 2-4 p.m. and noted that if it becomes problematic, he would expect Staff to come back with a revision. He referenced the pricing and mentioned that he has looked into some other golf courses; it appears that at least for the Championship Course, the District's pricing is comparable. He asked if the Director of Golf and Community Services if the other golf courses are considered competition. Director of Golf and Community Services Howard stated he would not consider Edgewood to be competition because their facilities are much nicer. Trustee Noble referenced the rebate for the Hyatt and asked if there

is a concern should that be eliminated. Director of Golf and Community Services Howard responded with no. Trustee Noble stated it is his recommendation that it be eliminated unless there is a strong reason why it is there. He referenced the charity tournaments and asked if the charity events are only held in the shoulder season. Director of Golf and Community Services Howard responded with yes. Trustee Noble asked if the rates are going to be reduced for the charity groups again. Director of Golf and Community Services Howard responded with no. Trustee Noble noted there is a flat rate for the courses and asked if there is room for some sort of price scaling. Director of Golf and Community Services Howard stated he can look into this; he could even look into a per person rate. Trustee Noble suggested that this is something that Director of Golf and Community Services Howard can think about over the next year while obtain feedback and information from others to consider for next year. Chairman Dent stated he remembers the 3 year plan; the biggest concern by the Board when this was discussed was regarding the longevity of golf because it is currently going down. He stated that it is the biggest reason why he has been requesting to have the facility fee removed from operations so that the Board of Trustees and the Community understands what is being subsidized; it is currently being intertwined into the revenue and it is confusing. He continued that last year the Director of Golf and Community Services brought the Board of Trustees proposed rates; he believes there was a motion made to where the increase was less than the proposal. Director of Golf and Community Services Howard stated he believes Staff had proposed a 10% increase and the Board of Trustees approved a 7% increase. Chairman Dent stated he thinks the focus needs to be on the expense side of things with the understanding that rates do go up. He noted that for many years, there was inflation and there were no rate increases. He continued that to follow plans and look at a longer projection, it may make sense to bump the rates up a bit to get in line with what Staff proposed last year; he would like to see something like that when this item is brought back. He inquired about the proposed interval changes. Director of Golf and Community Services Howard stated that if they go back to 10 minute intervals, they will gain about 32 players a day and he was trying to be conservative by anticipating that only 65% of these will be filled when coming up with the proposed numbers. He stated that the goal is to try to get back to where they were pre COVID; they are trying to maximize the number of golfers they can get on the courses which results in more tee times and more revenue. Chairman Dent asked that expenses are looked at closely and that items are cut back where possible; this is something that the Board of Trustees is asking of all venues. He stated there is a giant fund; if a venue needs to be subsidized because they have cut back too far, the Board of Trustees is willing to do that. He continued that

the goal is to reach a realistic budget that is not inflated to truly understand what should be budgeted. Trustee Tulloch asked what the proportion of play is for residents versus nonresidents. Director of Golf and Community Services Howard responded with 65% residents. Trustee Tulloch asked why the District, at \$80 for resident play, is trying to compete with other competitors who charge \$250-350. Director of Golf and Community Services Howard stated the residents have always afforded a discount; the price has been raised through the years. District General Manager Winquest stated that Staff has taken direction from Boards; it has been 2 straight years that the Board of Trustees has not taken Staff's recommendations. He stated that Staff needs clear direction from the collective Board on what the golf model is; this is how Staff will be able to achieve what the Trustees are asking. He continued that if that is not provided, it becomes speculative; Staff is looking at expenses to trying to find savings. Trustee Tulloch stated he echoes Trustee Nobles point about eliminating the rebate for the Hyatt; he does not think the Hyatt provides a discount to residents. He stated he understands trying to give residents a discount; the District cannot keep subsidizing golf by \$500 per parcel per year. He continued that it has to be brought into balance which is a fact of life and he thinks even the golfers would recognize that; they are getting a bargain by paying \$80 per round for a course that would cost \$200 anywhere else. He stated that they need to be realistic and the golfers should equally have a voice to say what level of service they want. He continued if they want a country club experience, the pricing needs to be commensurate; if the agreement is to cut back on some things to keep the rate reasonable which is fine too. Trustee Schmitz stated her recollection is that the Board of Trustees gave clear direction last year; this was that the golf model was to be looked at holistically as a business that included the food and beverages aspect so the Board could understand holistically how golf was doing and adjust the rates as necessary. She continued that she is going to look to Staff; she stated that the problem may be over budgeting and it's causing angst because the rates need to be figured out. She stated it is not to the parcel Owners benefit to over budget; the budget should be based on what is actually needed. She continued that when the budget is inflated, there are rate issues and the golfers or parcel Owners are overcharged; she stated this needs to be figured out and she is looking to Staff to make the recommendation. She stated that Director of Golf and Community Services Howard has spoken about how couples rates were causing challenges and how all you can play has been causing challenges; she is looking to Staff to provide solutions to these challenges. Director of Golf and Community Services Howard stated he is gun shy as he came to the Board of Trustees with this two years ago and it was shot down; he is happy to bring back what he proposed two years ago. Trustee

Schmitz stated she wants the Director of Golf and Community Services to be realistic, budget realistically and bring forward a plan that is a model; there is 4 million dollars in the budget for golf and that is huge. District General Manager Winquest agreed; he stated if the goal is for golf to break even, Staff needs that direction from the Board of Trustees; Staff can make that happen but the Board may want to engage the golfers on that as well. He continued that the point regarding the budget has been well taken and it is the direction he has given across the District. Trustee Tulloch stated all sorts of accusations were thrown at him by golfers, repeated by some people who should know better which were former Trustees. He stated he has nothing against golf and as he has said in his campaign trail, there needs to be a discussion between Staff, golfers and the Board of Trustees to decide what is wanted. He continued that levels of service are a part of this because it does impact the cost; the Board of Trustees can then make a decision on whether it should be subsidized or not. District General Manager Winquest stated that once Staff is through with this budget cycle, they will start working on business plans for the venues which will include incorporating the strategic plan to the business plan. He continued that the Director of Golf and Community Services has been instructed to create a 5-10 year business plan model; Staff needs clear and consistent direction from Boards. He stated that Boards change and Staff gets different direction; he has seen a lot of change of direction and it makes it difficult for Staff to toggle back and forth. Trustee Tulloch stated he is sure that there will be 100 golfers phoning in complaining that the Board of Trustees can't do this and they deserve this; he stated he is being realistic and there needs to be a realistic long term plan. He stated that over the last two years, the Board of Trustees backed down from Staff's proposed increases because there would be a lot of phone calls; this Board of Trustees needs to be prepared for that and it is why they are elected. He continued that the expectation cannot be that everyone in the Community pays \$500 to support for 400-500 golfers. Trustee Schmitz stated she thinks they should be less critical; there is a pricing policy and the policy has helped with improvements. She continued that the problem is suddenly there are numbers that are 40% higher than what the actuals were in December; she thinks there is a plan and strategy which is the pricing policy; as long as they are adhering to the pricing policy and being realistic about what the revenue is, including the additional revenue from the 10 minute intervals, along with reviewing things that were pointed out last year. She stated that from her recollection, last year, they decided to use the Mountain Course as a subsidy; they did not follow the pricing policy on the Mountain Course and it should be re-visited. She continued that the budget and service levels need to be looked at and the Trustees need to have the financial analysis, so when they make a decision, they can feel like they can

truly understand financially the decision that is being made. Chairman Dent stated the Trustees would like Staff to come back with a bold plan on March 22nd meeting. Director of Golf and Community Services Howard stated he would do this; he wanted to point out that Staff is in the process of setting up many large outside events and if nothing is done, these will be lost and it will be lost revenue. He requested that the Board of Trustees come up with a percentage, such as 5-8% that he can quote for the events. He continued that he is gun shy because they went through something like this with the golf carts with regards to waiting and it ended up costing a lot of money so he would like direction on this now. There was discussion regarding what the right percentage should be as far as a rate increase for the special groups; it was determined that it should be 8% at this time. District General Manager Winqest stated that when someone pays \$225 per golf round, more than likely, the service level is appropriate; when one is paying \$80 per round, one can argue that they are not paying for those service levels. He continued that because there are two different rate structures, it can be challenging. He referenced layering in food and beverage revenue with the expenses with respect to cost per round; he asked if the direction is to include all of it. Chairman Dent stated that it's not looking at cost per round, but looking at golf as a whole. Trustee Tulloch stated the only way to address the cost and revenue structure, it by looking at each line of service individually. Chairman Dent asked that expenses be cut; the District has money and can subsidize if needed but the Board wants to have real budgets which they have not had in a long time.

H.6. SUBJECT: Review, discuss and possibly approve Diamond Peak Ski Resort's 2023-2024 Picture Pass holder daily lift ticket rates including Picture Pass holders and Non-Picture Pass holder season pass rate proposal. (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin) (*formally General Business item H.5.*)

General Manager Diamond Peak Ski Resort Mike Bandelin stated he apologizes that the Board of Trustees wanted to pull this item due to insufficient material and asked for a list of the material that should be included; he was instructed to provide rates per Policy 6.2.0. Trustee Tulloch stated that the projected operating cost shows an increase by 17% next year, yet when he looks at the proposed pass holder rates and the adult picture pass holder rates, they have not changed since 2021; he noted what other ski resorts are charging. He continued that he understands they are not necessarily comparable but it does not seem to add up if the pass rates have not been changed in 4 years. General Manager Diamond Peak Ski

Resort Bandelin stated with the new RFID project, he will be able to see how many season pass visits that a particular person has; he questioned how he could tell the operating cost of each visit of a season pass holder. Trustee Tulloch stated that he agrees and that is a good point; his takeaway from that is the skier visits do not provide any real information in terms of pricing; at the end of the day, they are looking for the revenues to exceed the costs, particularly given the level of investment that will be required in the next few years. General Manager Diamond Peak Ski Resort Bandelin suggested that the policy be reviewed because the District does cost per visit of golf rounds and cost per visit per skier visit per the Policy; this was done last year and he included last year's estimates as well. He continued that the estimated numbers that are shown for 2023/24 are taken off the baseline budget that was shown in January; it is likely these operating costs will go down per the direction Staff is hearing. Trustee Tulloch stated he does not disagree; he read through the policy and it had him confused in areas; golf is slightly different in that there is a capacity limit so the number of rounds make sense; the number of skier visits does not necessarily equate to revenue. General Manager Diamond Peak Ski Resort Bandelin stated it is an industry wide key economic indicator of performance; perhaps Policy 6.2.0 should be re-written to not include visits and come up with a different matrix that shows operating costs are being covered with picture pass holder products. Trustee Tulloch agreed and stated that the whole industry is also reconsidering mega passes. Trustee Schmitz asked that the facility fee not be in revenue; in the past, the facility fee for ski was a negative number and this year, there is \$842,000 in facility fees in ski. General Manager Diamond Peak Ski Resort Bandelin stated that the Director of Finance has explained that it is that way on the state form. Trustee Schmitz stated it can be moved on the state form. She stated when she looked at the percentage for the daily ticket prices for the picture passes, there is a 20% increase with the extra \$5; she thinks that there needs to be some sort of price increase for the picture pass holder season passes because there has not been any increases. General Manager Diamond Peak Ski Resort Bandelin stated that they have always tried to absorb picture pass holder rates through non picture pass holder rates and revenue from other entities. He stated he has had conversations with other General Manager's over the years on how to make skiing free for all residents. Trustee Schmitz stated that they are starting to get a financial squeeze because this year they are subsidizing ski at almost 2.4 million dollars in capital to invest in ski; at some time, there is a squeeze point and she does not want a situation where another problem is created that needs to be fixed because there is not some amount that is an increase. She continued that looking at ski and taking into account what they do provide for the capital, it is pretty much a break even and it is not like giving cash for

other things; they do not want to get into a situation like with golf where the rates have not been increased to the point where there is a problem. She stated if the rates have not been increased in a number of years, most people would understand a nominal increase because costs and labor rates are going up. She continued that they do value the picture pass card holders but some of the rates need to be increased to cover costs. She referenced the pricing policy and profit centers; she noted it refers to the ski rental shop and ski lessons as being profit centers; she thinks it would be helpful to have financial reports that show how they are profit centers as it might change how they see things holistically. She continued that the fact that they are listed as profit centers and it is market driven, she thinks they should understand the financial status and where they are compared to market pricing. General Manager Diamond Peak Ski Resort Bandelin stated that this information was provided last year in the end of season report; he can send the page number from the budget workshop that shows the actual revenue and expenses that were proposed in the baseline budget. There was some discussion on cost centers, profit centers and timing of the reports that are provided. General Manager Diamond Peak Ski Resort Bandelin stated it is difficult as a venue manager to read the room for a presentation; he knows that picture pass holder rates need to go up because expenses are growing at ski. He noted there was a 5.2 million dollar budget this year for salary and wages; this will be made flat; he also noted that back in 2011, wages were probably close to 2 million dollars. He provided examples of recommendations he could have made; having direction from the Board Trustees is good. Trustee Schmitz stated she looks to General Manager Diamond Peak Ski Resort Bandelin as being the venue manager and bringing his recommendations to the Board of Trustees as he knows what his business is, and the Trustees should listen. Trustee Noble provided his feedback on some of the proposed pricing. Trustee Tulloch stated that people are looking at the lift ticket price; most other resorts are charging upwards of \$200 for a day ticket so \$289 for a season pass is a screaming deal; he asked how many season pass holders hold passes at other resorts. General Manager Diamond Peak Ski Resort Bandelin estimated 50% of the 4,000 resident passes. Trustee Tulloch provided some feedback on some of the proposed pricing. He referenced everyone's money being invested in the business; he would ask himself what he would do to ensure that costs are covered and money is made while providing a reasonable level of service. He stated he understands the concern that there has been different views in the past, but this Board has been more open and direct in terms of what they want. General Manager Diamond Peak Ski Resort Bandelin asked if everyone could take a few minutes to agree on picture pass holder rate so he can commence with the sales in March. Trustee Schmitz asked what the

percentage increase was for Epic Local. Trustee Noble responded that the rates actually went down at Epic Local. Trustee Tulloch stated Mt. Rose has not released full season pass prices; it is just a double down pricing for the remainder of the season. There was some discussion on what the current pricing is at Mt. Rose and what the picture pass rate should be for 2024 at Diamond Peak. Trustee Noble suggested starting with adult picture pass holder rate at \$289 by increasing it by 10%; the delta to the existing proposal for the non-picture pass holders would flow through for all of the other rates. Trustee Tulloch stated Trustee Schmitz made a good point about getting into a situation with not increasing rates for several years at golf and suddenly having to raise them by 10%; people are going to say it is terrible but it really equates to 2% a year. He stated he thinks that because there has been no increases for several years at ski, 10% seems like a reasonable start. He referenced tier 1, 2 and 3 and stated there is not a big penalty for those who wait until September to decide to buy one; he would like to see a greater increase in tier 2 and 3 to encourage people for revenue purposes. General Manager Diamond Peak Ski Resort Bandelin stated that unlike the other resorts in the region aside from a few, Diamond Peak continued to sell passes while open; the idea behind tier 4 was he was going to make a substantial increase for the folks buying non picture pass holder passes during the season. Trustee Tulloch stated he sees the rational for that; when he looks at the picture pass holder rates, it is only \$20-30 difference if someone waits until the end of September to purchase and he would like to see that increased a bit more. There was additional discussion on rates and industry standards. It was determined that General Manager Diamond Peak Ski Resort Bandelin will correspond with Trustee Noble as the liaison, take into account the feedback from the Trustees and bring back updates to the Diamond Peak Resort rate structure and complete analysis at a future meeting. The Board of Trustees also asked that 6.2.0 be brought back and a future meeting for review.

H.7. SUBJECT: Review, discuss and provide direction on the District General Manager evaluation process (Requesting Trustee: Trustee Sara Schmitz) (Requesting Staff Member: Director of Human Resources Erin Feore) (*formally item H.3.*)

Director of Human Resources Erin Feore provided an overview of the submitted material. Trustee Tulloch pointed out that the material shows a 4 point rating scale yet there are 5 ratings. Director of Human Resources Feore stated it is a 5 point rating scale and she will correct the error. Trustee Tulloch stated he thought they agreed on a 4 point rating scale to push people in one direction or the other. Director of Human Resources Feore

explained that there is typically a 0 rating for “not effective” so she added it in. Trustee Schmitz asked what the recommendation is on how to handle the 360’s; should they be provided after the Trustees provide their evaluations. She continued that she often hears that the 360’s are great for development purposes; she thinks it needs to be determined how and when they want to obtain the 360 info for them to review and ensure it is anonymous. Director of Human Resources Feore stated that the District uses the 360 review typically when there is a new manager who is evaluating someone who has worked for the District for a long time, but not necessarily under their supervision; it helps provide information to them that they may not otherwise know. She noted that Trustee Dent, Trustee Schmitz and Trustee Tonking has worked with the District General Manager for the full evaluation period; whereas Trustee Noble and Trustee Tulloch have not; having information from the Staff may be good information to have while they are rating. She continued that the 360 would involve just the competencies tab; she provided some examples of different positions, direct reports and the dynamics of providing feedback through the 360 review as it relates to competencies. Trustee Schmitz referenced the 360’s and asked if “N/A” would be allowable; there may be some situations where people cannot comment and she would not want them to be forced to provide a numeric value. Director of Human Resources Feore stated yes. Trustee Schmitz stated if that is the case, they should allow Staff to evaluate the goals as there would be valid feedback regarding delegation, internal controls and contract management as long as one can put “N/A” where applicable. Director of Human Resources Feore made a suggestion that Staff would not be providing ratings but could provide feedback via narrative; perhaps the ratings are left for the Trustees as there is the potential for Staff to be biased to a certain extent. Trustee Noble stated he would like the Trustees to have the 360 review in hand before they do their evaluation as there are certain criteria’s that directly tie to the interaction with Staff. He continued that while he sees the District General Manager’s interaction with some Staff, he will not have the deep dive that he would hope to get back via a 360. Trustee Tulloch agreed; he stated he does not have too much faith in 360, especially in a small pool, because it is easy to tell who has provided them. He continued that he agrees that Staff should not be grading on the goals because Staff could have a completely different perspective; narrative is fine. Director of Human Resources Feore asked if the Trustees would like Staff to provide narrative on both the competencies and the goals, or just the competencies. Chairman Dent stated both. There was discussion regarding mechanics and confidentiality with the Staff supplying the completed information. Director of Human Resources Feore stated suggested that the Staff would complete the information, place it in an

envelope and send it directly to a designated person. Her recommendation is that the designated person would put a packet together with the compiled information and each Trustee receives a packet. It was determined that the designated person(s) would be the Staff at the District General Counsel's office. Trustee Schmitz asked if once the packet is shared with each Trustee, if it has to be shared with the Public as well as it pertains to the Open Meeting Law. District General Counsel Nelson stated he would coordinate with the Director of Human Resources but the answer is likely yes. It was determined that Staff will be instructed to have information completed and submitted no later than May 5, 2023; subsequent to that, the Staff at the District General Counsel's office will compile and submit a package to the Trustees. It was also determined that the Director of Human Resources will send the Trustees the evaluation forms on May 7, 2023, to then be returned by the Trustees by May 19, 2023; the Director of Human Resources will then submit the information to the Board of Trustees in time for the June 7, 2023 meeting packet.

H.8. SUBJECT: Review and discuss what is needed to create and recruit for a Board-appointed Capital Advisory Committee and provide further direction to Staff as to the initiation of those next steps, if deemed necessary (Requesting Staff Member: District General Manager Indra Winquest) (*formally General Business item H.6.*)

District General Manager Indra Winquest provided an overview of the submitted material. He made a recommendation that the Capital Advisory Committee be a Board of Trustee appointed Committee. Upon discussion, it was determined that Trustee Schmitz would review the feedback from all Trustees and create a criteria and process to be brought back at the April 26, 2023 meeting.

H.9. SUBJECT: Review, discuss and possibly approve a scope of work for use in soliciting competitive proposals for the first phase of a two-phase consulting engagement focused on improving the District (Requesting Trustee: Trustee Sara Schmitz) (*formally General Business item H.7.*)

Trustee Schmitz provided an overview of the submitted material. Trustee Tulloch stated he understands the morale comment but thinks it should be part of phase two as he believes the initial engagement is looking at the overall organizational structure, Staff structure and overall major issues facing the District. He continued that going into morale at this stage could

drive a lot of extra time and cost and he is not sure how much value it would bring. He continued that the engagement objective should be to come up with recommendations on the organizational structure; he does not see it spelled out. Chairman Dent stated he likes the idea of the job descriptions; there needs to be more hands on deck; anywhere where they can help give a little shot in the arm is helpful. He continued that he thinks that they should be asking for more money as far as the budget and scope of work goes. Trustee Schmitz stated the thought process was to obtain bids and bring it back to the Board of Trustees for discussion and determination; she did not want to include a budget number at this time. Trustee Tulloch stated he agrees with the approach and he is assuming that the proposals will all come directly to the Board of Trustees in order to be effective and demonstrate to the Community that it is independent. District General Manager Winquest referenced the budget and stated that based on the pace this project is likely to go at, he cannot see it finished up by the time the budget is presented; he offered to work with Trustee Schmitz to come up with a number to use as a placeholder for this line item and to come back to the Board of Trustees. He continued if the RFP is sent out as written, there will be general responses; he suggested trying to add more context to each category. Trustee Schmitz stated that one area was related to the software; she had a meeting and it was determined that it would be detailed out so a consultant would know whether they had the skill set to address the software. She stated she can add more detail that won't take away from the scope of work. District General Manager Winquest suggested adding something around internal controls as well. Trustee Tulloch stated it makes sense to have more detail on the software side. He stated he thinks they need to be careful on the subject of policies and resolutions as it could be a huge extension of the scope of work; he thinks it needs to be limited as it could be a 3 month project which could add to the cost. District General Manager Winquest agreed and stated he has tasked Staff with identifying when all policies and resolutions were last reviewed by the Board of Trustees; they will be brought to the Trustees for review and possible revisions as needed; the District is going to start implementing training on policies and resolutions for Staff. Trustee Schmitz stated that a focus will be on compliance; Staff has put together a contracts list that includes the policies and resolutions and she can let the bidders know that they are available on the website. She asked if the Trustees want her to add more on text and bring it back or if they are comfortable with knowing this is the scope with the understanding that more information will be provided to the bidders. Trustee Tulloch stated he is comfortable with her moving ahead. Trustee Noble stated the more detail, the better so he would like to see it come back. Trustee Schmitz stated the intent is to be broad, but focused; she suggested that the bidders provide a monthly update on

what they are doing and how things are going. Chairman Dent stated that when an engagement does commence, there should be a Board liaison to help manage the process and bring back information to the Board of Trustees. Trustee Tulloch agreed and stated he is happy to volunteer as the liaison. There was additional brief discussion on the process that can be viewed on livestream at about 4 hours and 40 minutes. It was determined that Trustee Schmitz will work to get a more detailed scope, including the minor changes discussed, in a RFP format, obtain input and bring it back.

H.10. SUBJECT: Review, discuss and possibly provide direction regarding the contract with the Nevada Division of State Lands (Requesting Trustee: Trustee Sara Schmitz) (*formally General Business item H.8.*)

Trustee Schmitz provided an overview of the submitted material. It was noted that in the middle of this process, the Nevada Division of State Land sent the District a 30-day termination notice. It was subsequently determined that no action is needed on this item.

I. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS*

I.1. SUBJECT: Review, Discuss, and Provide Direction on Redactions for Pending Public Records

District General Counsel Nelson provided an overview of the submitted material. The Board of Trustees reviewed the redactions and agreed to keep them in place.

J. REPORTS TO THE BOARD - CONTINUED*

J.1. District General Manager's Report

District General Manager Winquest provided an overview of the submitted material. There was discussion and ideas shared on punch cards and possibly streamlining the process; the goal will be for the District General Manager to bring this back on April 12, 2023; he will continue to work with Trustee Schmitz on this item. Trustee Schmitz inquired about a public comment made about IVCBA receiving free advertising in the IVGID quarterly; she asked if that is true and what the pricing policy is for the advertising. District General Manager Winquest stated that was the first he heard of that; he will follow up on it and noted it should not be free. Trustee Tulloch stated that comment was not so much about free advertising but

about free editorial; it is treating IVCBA as if they are a complete partner. He continued that if it is an advocacy organization, the advertiser that is turned down is equally an advocacy organization. He stated that the District General Manager made a comment about some people being antagonistic against the District and it appears that decisions are being made on that basis wrongly. He continued that any advocacy organization should have the right to advertise; the District General Manager responded himself positively on social media to another proposed advocacy organization which makes it look like he is taking sides. District General Manager stated he has no idea what Trustee Tulloch is talking about and he takes offense that he said that. Trustee Tulloch stated it is on the record on Facebook where he is applauding Dr. Riner. Trustee Schmitz asked for the status of the implementation of the Whistleblower policy that was approved in January. District General Manager Winqest stated he would follow up with the Director of Finance on the status. Trustee Schmitz asked if project closure reports are being done for things like the LSC project and the Davis Farr project. District General Manager Winqest stated he believes it was decided that it would be for high dollar, high level projects; if the expectation from the Board of Trustees is to do a project closeout on a consultant project over \$50K, this can be done. Trustee Schmitz stated it would have been good to do one on the LSC project as it seems like their deliverable was not what the Board of Trustees was looking for; it could provide lessons learned. District General Manager Winqest stated he would be bringing back the LSC item to the Board of Trustees. Trustee Schmitz inquired about the public records requests that would be published on the website; she asked if it is searchable. District General Manager Winqest stated you could do a word search within the PDF; Staff will be coming back in the future to potentially look at a public records portal called NextRequest. Trustee Tulloch asked where the meeting minutes are from the Dog Park Committee meetings. District General Manager Winqest stated Staff could forward the link to the webpage where the minutes could be found.

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

District General Manager Winqest provided an overview of the long range calendar. Chairman Dent asked that engagement with special counsel be added to the long range calendar for the March 22, 2023 meeting. Trustee Schmitz stated she does not think that Ordinance 7 and Policy 16.1 should be on the March 22, 2023 meeting agenda because legal counsel should review a few things and provide recommendations before the Board of Trustees make any additional changes to Ordinance 7. Trustee Tulloch requested that an item be added to the long range calendar regarding

Practice 6.2.0; this will be added on the calendar for the April 26, 2023 meeting.

L. BOARD OF TRUSTEES UPDATE

Trustee Schmitz reported meeting with the District Clerk regarding adding contract renewal dates in the long range calendar and Trustee Handbook revisions.

M. FINAL PUBLIC COMMENTS*

Cliff Dobler commented without being too mean, it is his recommendation that the Director of Golf and Community Services should not put together financial information on the golf courses; he has had four occurrences within him over the last two years and each time, he puts together things that are convoluted. He continued that numbers don't add up and they don't present anything properly. He referenced having to write off \$139K in picture pass adjustments in 2020 and on January 23rd, he did a presentation on wedding events that was 6 pages which was so ridiculous that you could not even understand it. He stated at one point, the Director of Golf and Community Services did a report for the District General Manager to present to the Board of Trustees and the numbers did not add up. He referenced the presentation from this meeting and pages 605 and 606; the numbers do not add up; there are proposed increases in rates for the Championship Golf Course and the Director of Golf and Community Services says the course will make \$646K. He continued that when the 3 numbers are added up, it is only \$495K, and the Mountain Course, goes the other way. He noted that with two different fiscal years, it does make it a bit more difficult; he stated it needs to be decided if it will be done by the season or by the fiscal year; if it is by the fiscal year, that's ok and you need to prorate the budget for the golf course. He stated the Director of Golf and Community Services is not the man for this; he worked for a private club somewhere down in Houston and probably had no financial responsibility at all. He stated that if you want to know why the courses are losing money, it is because no one has a clue what the hell is going on; all you have to do is look at the global golf report to find out that all the targets are being met, except for general and administrative expenses. He continued it is because all this stuff is getting layered into the golf courses and they have a fleet of people that could be used elsewhere; nobody has an idea what is it cost to operate the golf club with tournaments, etc.; there are two full time people working there that are probably making 120K per year.

N. ADJOURNMENT (for possible action)

The meeting was adjourned on March 8, 2023 at 11:33 p.m.

Respectfully submitted,

Melissa N. Robertson
District Clerk

Attachments*:

Submitted by Aaron Katz

Submitted by Harry Swenson

Submitted by Ellie Dobler

Submitted by Cliff Dobler

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM G(3) – PROVIDING DIRECTION INSOFAR AS THE GM
EVALUATION PROCESS IS CONCERNED – KILL THIS ITEM!**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! It doesn’t matter what it is. Because it’s essentially *everything*! Over and over and over again. Essentially everything one examines having anything to do with IVGID eventually leads to a finding of incompetence, deceit, and waste. Which is generally hidden from the IVGID Board and the public by our wonderful staff who are so quick to publicize their “transparency.” And here we have another example. Use of a GM evaluation process as a subterfuge for our GM to secure a discretionary bonus on top of an outrageously high salary with an automatic cost of living adjustment (“COLA”). And that’s the purpose of this written statement.

I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided/ administered by another district³, Washoe County, or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector. Regardless, in the interim and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste in

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.”

particular has nothing to do with parcel's/dwelling unit owners' "availability" to access and use District public recreation and beach facilities and the programs offered thereat⁴.

My E-Mail of March 5, 2023: On March 5, 2023 I sent an e-mail to the IVGID Board warning members of the subterfuge which was being perpetrated by our HR Director (who was hired by our GM), and asking this matter be pulled from the agenda and not acted upon⁵. Rather than regurgitating the many reasons in support of killing this agenda item, I refer the reader to Exhibit "A."

Conclusion: If the Board does not intend to award a bonus to our GM on top of all of his other compensation, then why are we tweaking an "evaluation" which serves no other purpose than to support a bonus? Recognize this agenda item for what it really is, and KILL IT!

And You Wonder Why the Recreation ("RFF")/Beach ("BFF") Facility Fees Which Pay For Essentially Everything Staff Expends, Which the Rest of Us (Local Parcel/Dwelling Unit Owners) Are Forced to Involuntarily Pay, is Out of Control? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁴ This is the justification staff claims for its involuntary assessment of the Recreation ("RFF") and Beach ("BFF") Facility Fees (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-_Recreation_Standby_and_Service_Charges.pdf).

⁵ That e-mail is attached as Exhibit "C" to this written statement.

EXHIBIT "A"

March 8, 2023 Board Meeting - Agenda Item G(3) - Providing Direction on the GM Evaluation Process - KILL THIS AGENDA ITEM. It's a Red Herring

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>
Subject: March 8, 2023 Board Meeting - Agenda Item G(3) - Providing Direction on the GM Evaluation Process - KILL THIS AGENDA ITEM. It's a Red Herring
Date: Mar 5, 2023 1:30 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Well I keep telling you it's everything your people (staff) do. Deceit, half truths, hidden agendas, lack of transparency, waste of public assets, etc. And as DJ Kahled would tell you, here we have another example. An agenda item which allegedly seeks nothing more than "input" for a GM evaluation process, when the intent is really to justify a GM Bonus as part of that evaluation. Just as I warned the Board at its February 22, 2023 meeting [see Agenda Item G(1)].

First of all, I must now call out employee Erin Feore for what she is.

Who hired Ms. Feore? Indra.

To whom does she owe her allegiance? Indra.

Who is asking for approval of the GM evaluation process? Ms. Feore.

Who will be the one to ask the Board to consider giving Indra a Bonus in the next several months? Ms. Feore.

What is the purpose of the GM evaluation process? Sec 3.3 of Indra's employment contract answers the question: "The Board of Trustees shall conduct annual evaluations of General Manager's performance and the Board of Trustees shall consider the results of these performance evaluations when deciding whether to provide additional compensation. However, all salary increases and/ or performance incentives shall be provided in the sole discretion of the Board of Trustees."

And now we get confirmation of this truism from Ms. Feore and in her own words: "The evaluation process has an impact on the budget AS IT RELATES TO POTENTIAL SALARY INCREASES FOR THE GENERAL MANAGER" (see page 598 of the Board packet). Wait a minute. A salary increase? Really Ms. Feore?

Indra's employment contract already provides for COLA salary increases (see sec 3.2). And he doesn't lose his COLA if he secures a poor evaluation. So what other potential salary increases are we talking about Ms. Feore? The only one I'm aware of is language in sec 7.3: "Nothing in this provision shall be construed to require the Board of Trustees to grant General Manager pay increases based on...performance standards, if any...nor to limit in any manner the discretion of the Board of Trustees to grant or not grant increases." Well that's not a salary increase Ms. Feore. It's a BONUS. And if language to this effect weren't in Indra's employment contract, would anything prevent the Board from independently awarding him a discretionary bonus? And Ms. Feore knows this. So why exactly do we need the evaluation process Ms. Feore?

This is exactly what I warned the Board about on February 22, 2023.

Does Indra's employment contract state that if he fails to secure a certain evaluation score will the Board be authorized in terminating the contract? Not specifically. Although in general the District has the power to terminate Indra's employment at any time and for any reason per sec 6.2 of his employment agreement, "General Manager understands and agrees that (he) works at the will and pleasure of the Board of Trustees, and that (he) may be terminated, or asked to resign, at any time, with or without cause or advance notice." So what's the real purpose of a GM evaluation Ms. Feore? And why are you Board members going along with staff's agenda by creating an evaluation process to justify a GM Bonus? Who's driving the bus here?

KILL this agenda item. It's worthless. And it is presented for a deceitful purpose. In fact, REMOVE this matter from the agenda altogether. WHAT AN INCREDIBLE WASTE OF OUR TIME.

And let's make it clear for all to understand ahead of time that THERE WILL BE NO DISCRETIONARY BONUS TO INDRA regardless of whether/not there is an evaluation. And if there is an evaluation, regardless of the substance of that evaluation. No bonus PERIOD!

That is unless Indra delivers an Army Corp of Engineers 595 grant of \$50 Million or more. But since his odds of getting ANY 595 grant monies in any amounts, is next to ZERO!

And if Indra doesn't like it, the Board's response should be TOO BAD! \$232,913 in annual salary plus benefits isn't enough compensation Indra? How does that compensation compare to the Governor's of the State? How does it compare to the GMs of every other one of the 83 or so State GIDs? And Ms. Feore couldn't provide you with the answers to these questions ahead of time?

So if these are your views, maybe we should consider voluntarily consenting to your premature termination of your employment contract. Maybe your buddy Brad Johnson will give you a job with the North Tahoe PUD which pays more?

So is this matter really this simple Board members? YES IT IS!

Oh now onto Ms. Feore. Do we really need employees like her who are more committed to the interests of her un-elected boss than the public she was hired to represent? I say NO. And we need to excise employees like this one from our staff. Or maybe Ms. Feore needs training so she will learn to whom she owes undivided loyalty?

KILL this GM evaluation measure.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM G(6) – CREATION OF A CITIZENS CONSTRUCTION
ADVISORY COMMITTEE**

Introduction: Here the Board is presented with the question as to whether a Board appointed citizens construction advisory committee should be created to oversee and manage all District capital improvement projects (“CIPs”). FINALLY! I say a resounding yes, and that’s the purpose of this written statement.

My E-Mail of March 5, 2023: After the Board packet for this meeting was made available for my examination, I was able to read the materials in support of this agenda item. It was there that I learned that the Board was contemplating creation of the subject advisory committee. Hallelujah! So on March 5, 2023 I sent an e-mail to the IVGID Board¹ informing members of my support for this agenda item.

I do not intend to regurgitate all the wrongs I pointed out in my e-mail to the Board which support creation of such a committee as the one being proposed. Rather, I refer the reader to Exhibit “A” for further particulars.

Conclusion: We have a number of continuing problems with our oh so professional staff, and here’s another one proposed to be addressed. At least now it appears we’re about to do something to positively address the lack of competence and professionalism of our staff. This written statement is intended to make clear the point.

And You Wonder Why the Recreation (“RFF”)/Beach (“BFF”) Facility Fees We’re Forced to Pay Which in Essence Subsidize Payment For Essentially Everything Staff Expends Moneys on, And is Hidden From We Local Parcel/Dwelling Unit Owners, is So High? I’ve now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹ That e-mail is attached as Exhibit “A” to this written statement.

EXHIBIT "A"

March 8, 2023 Board Meeting - Agenda Item G(6) - Proposed Board Appointed Construction or Capital Projects Advisory Committee - It's Creation Will Actually SAVE Money and Result in More Professionalism!

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>
Subject: March 8, 2023 Board Meeting - Agenda Item G(6) - Proposed Board Appointed Construction or Capital Projects Advisory Committee - It's Creation Will Actually SAVE Money and Result in More Professionalism!
Date: Mar 5, 2023 2:08 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here staff seek direction as to whether the Board wants staff to take the steps necessary to create a Construction or Capital Projects Advisory Committee. Notwithstanding one of the Board's consultants (Moss-Adams) recommended the Board create such a committee, staff and at least one trustee are pushing back asserting:

1. Staff is more professional and equipped to deal with matters such as these; and,
2. There will be added costs because there is no budget for the administrative services associated with such a committee [i.e., taking written minutes (see page 629 of the Board packet)]. I say hog wash. There will be cost savings! And here's why.

Don't you recall how I have revealed that every time our engineering staff, whose salaries and wages are assigned to internal services, even think about a capital improvement project, we get billed between \$125-\$160 per hour for their expertise? And they have an incentive to stick their noses into everything they possibly can because if they can't come up with \$3+ Million of yearly billings to their only client (i.e., us), there won't be funding for their salaries and benefits. So anything we can do to substitute their involvement in a capital project actually ends up saving us money.

Also, time and time again our staff have demonstrated a lack of competence when it comes to construction management (are you reading Gail?). Don't we recall the Mtn Course pathway repair fiasco? It didn't matter what the contract said. Nor the Board action on this subject. Internal staff allowed the contractor to deviate from approved plans. And then staff didn't even share this deviation with the Board or the public. And it took a member of the public to learn and share the truth with the Board and the public. We don't need staff like this with a mentality like this [one which permeates nearly everything staff do. Because by and large they are the problem (are you listening Gail?)].

Let's look at replacement of the Burnt Cedar Pool. The construction management allegedly provided by internal staff was effectively non-existent. Again, it took a member of the public to straighten things out and get this project completed. Meanwhile internal services was billing the public for construction management expertise which was never given. Until it came time to purchasing new pool furniture because a little bit of money was left over under budget. That's when our internal services' expertise came to the forefront.

Let's look at the pond liner project. A wasted \$500K or more pursuing a plugged up rabbit hole thanks to the lack of expertise of staff. In fact let's go back to Mr. Pinkerton. Wasn't he the person who proclaimed we actually lined the pond for \$788K? And who did it take to turn staff around and point staff in the right direction?

At least two trustees suggest that this committee take over management of all construction projects. That means less involvement by our internal services staff. That's a good thing!

Here we have the opportunity to right this sinking ship! So why wouldn't we want to do this? The Board would still have ultimate decision making authority so I'm not concerned with special interests and committee member bias as is Trustee Noble.

And as for wonderful staff [like Susan Herron who has nothing better to do as the District's Director of Admin Services (because she doesn't, she transcribes minutes for the Dog Park Committee)] who won't be available to prepare minutes of the committee's meetings , I'm sure we can find an hourly wage minutes transcriber to substitute. Or better yet, let's disband the worthless dog park committee altogether which would free up Ms. Herron to transcribe minutes for the new Construction Advisory Committee?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM G(7) – SCOPE OF WORK FOR NEW CONSULTANT TO
REVIEW AND ANALYZE WHAT OUR STAFF DO TO DETERMINE
INEFFICIENCIES TO BE CORRECTED**

Introduction: Here the Board is presented with the question as to whether a consultant should be retained to review and analyze the way staff performs its job, and to make recommendations for improvement. FINALLY! And this agenda item seeks to create a scope of work for use by the consultant. I say create as broad a scope of work as reasonable so we can get a real picture of what needs to be done to improve what our staff do, and at the most efficient cost. And that's the purpose of this written statement.

My E-Mail of March 5, 2023: After the Board packet for this meeting was made available for my examination, I was able to read the materials in support of this agenda item. It was there that I learned that the Board was going to hire a consultant to address the many staff problems I have been complaining of for years. Hallelujah! No matter what it costs I am in total agreement because the excessive costs and waste we currently realize are I am certain many times the cost of a consultant. So on March 5, 2023 I sent an e-mail to the IVGID Board¹ informing members of my support for this agenda item. So as not to corrupt the study, I asked the Board keep staff out of the process

I do not intend to regurgitate all the wrongs I pointed out in my e-mail to the Board. Rather, I refer the reader to Exhibit "A" for further particulars.

Conclusion: We have a number of continuing problems with our oh so professional staff, and here's another one. At least now it appears we're about to do something to positively address our staff. This written statement is intended to make clear the point.

And You Wonder Why the Recreation ("RFF")/Beach ("BFF") Facility Fees We're Forced to Pay Which in Essence Subsidizes Payment For Essentially Everything Staff Expends Moneys on, And is Hidden From We Local Parcel/Dwelling Unit Owners, is So High? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹ That e-mail is attached as Exhibit "A" to this written statement.

EXHIBIT "A"

March 8, 2023 Board Meeting - Agenda Item G(7) - Proposed .Scope of Work For Use in Securing Consultant to Analyze and Improve District Hirings and Operations

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>
Subject: March 8, 2023 Board Meeting - Agenda Item G(7) - Proposed .Scope of Work For Use in Securing Consultant to Analyze and Improve District Hirings and Operations
Date: Mar 5, 2023 2:16 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Well FINALLY! Combined with the previous agenda item that seeks creation of a Construction Advisory Committee [because we can't trust our wonderful staff to professionally manage (are you listening Gail?)], an acknowledgment by Board members that our problem is staff and the senior management which directs it. Listen to pages 652-653 of the Board packet in support of this agenda item:

"The conversion to...Tyler Munis...has been a challenge (for our staff) to complete."

"Financial accounting and reporting have been an ongoing issue" for our staff.

"Financial accounting and reporting...have not been adequately addressed."

"The District's disjoint software systems continue to be a challenge." Disjoint?

"The District needs...more robust strategic plans for the venues."

"Our policies and resolutions have challenges related to compliance and common understanding."

"The senior management team has expanded over the years with salary grades that appear to be inconsistent."

"Do(ing) nothing (will) allow the current situation to linger resulting in further delay (in) the implementation of improved internal controls."

Look at page 743 of the Board packet. There we are told of continuing problems with converting OpenGov to Tyler.

It just goes on and on and on!

What a damning commentary on staff incompetence (wouldn't you agree Gail?). And this isn't me talking! It's at least one member of the Board.

Yes our staff needs help. Yes our staff lacks competence. Yes a consultant may help in reviewing and analyzing the current way of doing things with the intent of formulating recommendations for necessary changes.

I especially like the recommended "review (of) the District's staffing structure and responsibilities of the Senior

Management Team" scope. We have so much DEAD WEIGHT and overly expensive staff. We need an independent review of our staffing needs and their scopes of their work BECAUSE WE CAN'T RELY UPON OUR HR PROFESSIONALS to accomplish the same (are you reading Gail?).

But please keep staff out of the process. We don't need them corrupting the process the way they have corrupted the utility rate modification process.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM G(8) – REAFFIRMATION OF CONTRACT WITH THE
NEVADA DIVISION OF STATE LANDS (“NDSL”) TO SELL IVGID
SURPLUS LAND COVERAGE**

Introduction: Here the Board is presented with the question as to whether the current contract with the NDSL should be reaffirmed and extended. And although I don't have an opinion, one way or the other, there is something which has been revealed in staff's memorandum of support for which I do have an opinion. And that's the fact that the current agreement was never entered into and approved by the Board. And that's the purpose of this written statement.

My E-Mail of March 5, 2023: After the Board packet for this meeting was made available for my examination, I was able to read the materials in support of this agenda item. It was there that I learned that the current agreement we have with the NDSL was never agreed to nor entered into by the IVGID Board. Rather an un-elected staff person (Joe Pomroy) decided to be the judge, jury and executioner himself. And it was for this reason I wanted the Board and the public to know that this type of misbehavior has been going on for decades AND NEEDS TO END! So on March 5, 2023 I sent an e-mail to the IVGID Board¹ informing members of the same, and urging the Board create the Construction Advisory Committee [see Agenda item G(6) for this Board meeting] to insure that something like this never occurs again.

I do not intend to regurgitate all the particulars in support of my request. But rather, I refer the reader to Exhibit “A” for further particulars.

Conclusion: We have a number of continuing problems with our oh so professional staff, and here's another one. I don't want to see any contract reaffirmations or extensions which are not part of express approval by the IVGID Board. This written statement is intended to make clear the point.

And You Wonder Why the RFF/BFF, Which in Essence Subsidizes Payment For Essentially Everything Staff Expends Moneys on, is Hidden From We Local Parcel/Dwelling Unit Owners? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

¹ That e-mail is attached as Exhibit “A” to this written statement.

EXHIBIT "A"

March 8, 2023 Board Meeting - Agenda Item G(8) - Reaffirm Contract With Nevada Land Bank to Sell Surplus IVGID Land Coverage

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>
Subject: March 8, 2023 Board Meeting - Agenda Item G(8) - Reaffirm Contract With Nevada Land Bank to Sell Surplus IVGID Land Coverage
Date: Mar 5, 2023 2:22 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

I don't have an opinion, one way or the other, as to whether we should continue our relationship with the Nevada Division of State Lands ("NDSL") to act as our salesperson in the sale of surplus District land coverage.

But I do have an observation which is the purpose for this e-mail.

I draw the Board's attention to page 657 of the Board packet where Mr. Underwood tells us that the District entered into "the most recent interlocal contract (with the NDSL in)...March 2017" as a result of the signature of "the Director of Public Works WITHOUT BOARD APPROVAL!" What?

How does this fact square with your views Trustee Noble, "that each department knows best what they need?" And you "don't want UNElected members of this community (like Mr. Pomroy) hijacking the decision-making process(es) entrusted to the BOT" (see page 643 of the Board packet)?

And this is not the only episode I have brought to the Board's attention where UNElected staff have entered into contracts without Board approval and on behalf of the District? Recall the electric vehicle charging station grant agreement with NV Energy? How about the Clear Creek effluent wastewater agreement for irrigation? How about Mr Underwood's modification of the Board's agreement with the vendor repairing/replacing golf cart pathways at the Mountain Golf Course with ground up existing asphalt waste rather than new rock base which is what the plans spelled out?

We have a much larger problem here Trustee Noble. And it's the same one which continues to plague the District. It's our staff, and our senior management which supervises that staff (are you reading Gail?). Which explains why we need a Construction Advisory Committee made up of competent community members [see Agenda Item G(6)] to do the job internal staff are not equipped to perform. And a consultant who will review and analyze our staff operations and needs, and make recommendations for their improvement [see Agenda Item G(7)], is a good thing.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM I(1) – OUR GM'S STATUS REPORT – HIS REPRESENT-
ATIONS AS TO HIS STAFF'S RESPONSIVENESS TO PUBLIC RECORD
REQUESTS IS FALSE**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! It doesn’t matter what it is. Because it’s essentially *everything*! Over and over and over again. Essentially everything one examines having anything to do with IVGID eventually leads to a finding of incompetence, deceit, misrepresentation and waste. Which is generally hidden from the IVGID Board and the public by our wonderful staff who are so quick to publicize their “transparency.” And here we have another example. Our GM’s false disclosure to the Board and the public that his staff have made available public records the subject of Public Records Act (“NPR”) requests when in truth-and-in-fact they *haven’t*. Thus giving the impression the District is transparent and not guilty of concealment, when they are not transparent and in fact guilty of concealment. And that’s the purpose of this written statement.

I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided/ administered by another district³, Washoe County, or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector. Regardless, in the interim and in order to provide evidence in support of dissolution, let’s examine another example of the wrongful conduct

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.”

the District is guilty of which ends up costing local parcel/dwelling unit owners even though this waste in particular has nothing to do with parcel's/dwelling unit owners' "availability" to access and use District public recreation and beach facilities and the programs offered thereat⁴.

My NPRA Request of January 30, 2023 – Detailed Disclosure of The Particulars of Each And Every Expense Summarized Under The 2022-23 Budgeted Services and Supplies Entry Under The General, Community Services, Beach, Utility and Internal Services Fund: On January 30, 2023 I made a NPRA request to examine the particulars of "each and every (budgeted) expenditure included in the current (2022-23) budget under the services and supplies moniker(s)" in the District's General, Utility, Community Services, Beach and Internal Services Funds⁵.

I am not going to go through each and every response and follow up insofar as that request is concerned other than to observe that even as to today, the public records I have requested to examine have not been made available for my examination.

My NPRA Request of February 9, 2023 – Detailed Disclosure of The Particulars of The Unreimbursed Staff Time Expended And Assigned to The Beach House Project Which Was The Subject of Staff's February 8, 2023 Presentation to The IVGID Board: On February 9, 2023 I made a NPRA request to examine the particulars of all unreimbursed internal services staff time billed to the Beach House project associated with its presentation to the Board the night before⁶.

I am not going to go through each and every response and follow up insofar as that request is concerned other than to observe that even as to today, the public records I have requested to examine have not been made available for my examination.

Notwithstanding, at Pages 744-745 of The Packet of Materials Prepared by Staff in Anticipation of This May 8, 2023 Board Meeting⁷, Our GM Represented to the Board and the Public That Both of My NPRA Requests Had Been Satisfied/Completed:

Now Why Would Our GM Not Share the Truth Insofar as My Public Record Requests Are Concerned?

⁴ This is the justification staff claims for its involuntary assessment of the RFF/BFF (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-_Recreation_Standby_and_Service_Charges.pdf).

⁵ This request is evidenced within the string of e-mails between the District, me and the IVGID Board which is attached as Exhibit "A" to this written statement.

⁶ This request is evidenced within the string of e-mails between the District, me and the IVGID Board which is attached as Exhibit "B" to this written statement.

⁷ The 3/8/2023 Board packet.

Conclusion: If the Board doesn't intend to hold our GM's feet to the fire insofar as sharing public records with those who make request, then why have him report on a regular basis? And now that you know his report is not truthful, what do you intend to do about it?

And You Wonder Why Where the RFF/BFF is Expended, Which in Essence Subsidizes Payment For Essentially Everything Staff Expends Moneys on is Hidden From We Local Parcel/Dwelling Unit Owners? I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

EXHIBIT "A"

March 8, 2023 IVGID Board Meeting - Agenda Item I(1) - District's GM Report - 1 of 2 Examples

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking <tonking_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, <ISW@ivgid.org>, Melissa N Robertson <mnr@ivgid.org>
Subject: March 8, 2023 IVGID Board Meeting - Agenda Item I(1) - District's GM Report - 1 of 2 Examples
Date: Mar 5, 2023 2:25 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here I take issue with our GM's report of the status of a public records request...AGAIN. It's simply not true!

Look at my January 30, 2023 request to examine records identifying each and every proposed expense going into staff's services and supplies summary included in the current budget. According to our GM, staff have successfully completed my request. But this is not true!

Look at my most recent communications on this very subject below, copies of which were sent to you Board members. You can see my request has not been completed. So why is Indra reporting the contrary to the Board? If our GM is not going to be truthful in his communications with the Board insofar as this or any other matter is concerned, why do we require a "status report" from him?

And BTW, when do I get to examine the missing/requested records Melissa?

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: Mar 3, 2023 2:55 PM
To: Melissa N. Robertson <mnr@ivgid.org>
Cc: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking <tonking_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>
Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget - P.S.

Let's try this another way Melissa -

NRS 239.0107(1)(c) instructs that "if the governmental entity is unable to make the public book or record available by the end of the fifth business day after the date on which the person who has legal custody or control of the public book or record received the request...a governmental entity shall...(2) Make a reasonable effort to assist the requester to focus the request in such a manner as to maximize the likelihood the requester will be able to inspect, copy or receive a copy of the public book or record as expeditiously as possible."

Well it has been more than five business days and still no requested records. So if I'm not asking to examine the records I want to examine, then you have a duty to assist me in framing my request differently. So is that the problem Melissa? I want to examine records of each and every expense going into the services and supplies entry for the General, Internal Services, Community Services, Utility and Beach Funds in last year's operational budget.

Or let's try this. I want to examine records, in electronic format, of each and every transaction including the amount (i.e., a transaction detail report) going into the services and supplies entries for the General, Internal Services, Community Services, Utility and Beach Funds for the prior year. For

each transaction, I need to see records evidencing: the vendor/payee, the amount, the date, the chart of account number to which it was assigned, and item description. Is this easier to comply with?

Thank you for your cooperation. Aaron Katz

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

From: Melissa N. Robertson <mnr@ivgid.org>

Sent: Mar 3, 2023 1:35 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking <tonking_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Hi Mr. Katz,

I wanted to send you the link where the line item budget was posted to the website.

https://www.yourtahoeplace.com/uploads/pdf-ivgid/FY22_23_Amended_Budget_Line_Item_12-31-2022.pdf

Thank you.

Melissa Robertson

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

mnr@ivgid.org

<http://yourtahoeplace.com>

From: s4s@ix.netcom.com <s4s@ix.netcom.com>

Sent: Tuesday, February 7, 2023 3:42 PM

To: Melissa N. Robertson <mnr@ivgid.org>

Cc: Matthew Dent <dent_trustee@ivgid.org>; Sara Schmitz <trustee_schmitz@ivgid.org>; Michaela Tonking <tonking_trustee@ivgid.org>; Ray Tulloch <tulloch_trustee@ivgid.org>; Dave Noble <noble_trustee@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you Melissa -

This is NOT what I requested to examine. What I asked to examine as you can see below were records which disclose the name of each and every expenditure, the amount budgeted, and the chart of account number assigned for such expenditure which was bundled together and summarized under services and supplies. What you've provided is a summary by chart of account category of each and every category of expenditure. I don't want to examine the summary. I want to examine each and every expenditure. When will you be providing what I asked to examine.

And for the benefit of the Board, do you get it now? Do any of you honestly believe that staff haven't buried all sorts of questionable expenditures into the summary provided? And if that's the case, how would any of us know unless we examined each and every expenditure that was bundled together into these summaries? I can't tell if Sara is going to be satisfied with what Melissa provided. But I'm not.

Respectfully, Aaron

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

From: Melissa N. Robertson <mnr@ivgid.org>

Sent: Feb 7, 2023 11:21 AM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking <tonking_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Mr. Katz,

Attached is the information responsive to your Public Records Request for FY2022/23 line-item budget detail for Supplies and Services.

As requested, the report includes the description of the expenditure, Chart of Account number assigned and the dollar amount budgeted.

Thank you.

Melissa Robertson

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

mnr@ivgid.org

<http://yourtahoecplace.com>

From: s4s@ix.netcom.com <s4s@ix.netcom.com>

Sent: Wednesday, February 1, 2023 3:25 PM

To: Melissa N. Robertson <mnr@ivgid.org>

Cc: Susan A. Herron <sah@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>; Sara Schmitz <trustee_schmitz@ivgid.org>; Michaela Tonking <tonking_trustee@ivgid.org>; Ray Tulloch <tulloch_trustee@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you.

Why are you ccing Ms. Herron on this?

Your response is not in accord with the NPRA. Furthermore, I don't want to unnecessarily wait another 17+ days for records that are available now. And furthermore still, I do not believe that what I have asked to examine is going to be in the next Board meeting packet. And furthermore still, I asked for my materials in M/S Excel format. I have NEVER seen a Board packet in that format. So I don't expect what I requested will be in that format if and when. And furthermore still, I fully expect that what I have asked to examine is going to consist of many hundreds of printed 8-1/2" x 11" paper. Since I cannot conceive of this large a packet of materials, all you're accomplishing now is making me wait for another three weeks to tell you that what's in the Board packet is NOT what I have asked to examine.

I want to examine what I requested, not what Trustee Schmitz requested, now.

Board members. As long as Ms Herron's dirty hands remain on responses such as this one to NPRA requests, the outcome will be no different. Concealment. Please intervene now to compel staff to produce the records I have requested to examine with the NPRA specified time required therefore.

Thank you for your cooperation. Aaron Katz

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

From: Melissa N. Robertson <mnr@ivgid.org>

FROM: MELISSA N. ROBERTSON <mnr@ivgid.org>

Sent: Feb 1, 2023 3:01 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Susan A. Herron <sah@ivgid.org>

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

Hi Mr. Katz,

Staff has advised that they will be presenting the budget in the form requested by Trustee Schmitz that you reference below at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023. Thank you for your patience.

Melissa Robertson

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

mnr@ivgid.org

<http://yourtahoeplace.com>

From: s4s@ix.netcom.com <s4s@ix.netcom.com>

Sent: Monday, January 30, 2023 12:38 AM

To: Melissa N. Robertson <mnr@ivgid.org>; Melissa N. Robertson <mnr@ivgid.org>

Subject: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Melissa -

As you know, at the last IVGID Board meeting Mr. Navazio represented to Trustee Schmitz that staff had an internal, line by line breakdown, of each and every expenditure included in the current budget under the "services and supplies" moniker, and that he would make it available for Trustee Schmitz's review.

Well I want to examine the same as well. And that's for each of the District's funds and sub-funds where "services and supplies" are identified as an expense. I want records which disclose the name of each and every expenditure, the amount budgeted, and the chart of account number assigned.

And if these records exist in M/S Excel format, that's the format I would like to examine them in. You will note that NRS 239.010(5)(a) makes it clear that the custodian of records "shall not refuse to provide a copy of that public record in the medium that is requested because the officer, employee or agent has already prepared or would prefer to provide the copy in a different medium."

Thank you for your cooperation. Aaron Katz

EXHIBIT "B"

March 8, 2023 IVGID Board Meeting - Agenda Item I(1) - District's GM Report - 2 of 2 Examples

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Sara Schmitz" <trustee_schmitz@ivgid.org>, "Michaela Tonking" <tonking_trustee@ivgid.org>, "Ray Tulloch" <tulloch_trustee@ivgid.org>, "Dave Noble" <noble_trustee@ivgid.org>, <ISW@ivgid.org>, "Melissa N Robertson" <mnr@ivgid.org>
Subject: March 8, 2023 IVGID Board Meeting - Agenda Item I(1) - District's GM Report - 2 of 2 Examples
Date: Mar 5, 2023 2:28 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here I take issue with our GM's report of the status of public records requests...AGAIN. It's simply not true!

Look at my February 9, 2023 request to examine records identifying the detail and billing(s) from our Internal Services Dept for un-reimbursed staff time expended preparing for and presenting staff's Beach House project at the Board's February 8, 2023 meeting. According to our GM, staff have successfully completed my request. But this is not true!

Look at my most recent communications on this very subject below, copies of which were sent to you Board members. You can see my request has not been completed. So where are the records which evidence:

1. What work was performed which resulted in the 73 hours of time indicated.
2. What staff employee performed that work.
3. The date(s) that staff employee performed that work;
4. The hourly rate(s) billed to this project for the staff employee(s) performing that work?

Bueller? Bueller? Bueller?

So why is Indra reporting the contrary to the Board? If our GM is not going to be truthful in his communications to the Board insofar as this or any other matter, why do we require a "status report" from him?

And BTW, when do I get to examine the missing/requested records Melissa?

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: Feb 17, 2023 7:53 AM
To: Melissa N Robertson <mnr@ivgid.org>
Cc: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking <tonking_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, <ISW@ivgid.org>, <seller_auto@auctiva.com>
Subject: Fw: RE: Public Records Request - Unreimbursed Internal Services Staff Time Expended on/in Preparation For Feb 8,2023 Beach House Project Presentation to the IVGID Board - P,S.

Chairperson Dent and Other Honorable Members of the IVGID Board -

While we wait for staff to respond (which I predict will never happen), and as an opening salvo to this week's version of staff's budget workshop, consider the following:

1. Staff just provided evidence of expending nearly \$10K in internal staff time, in just January, on CIP 3973L11302 (the Beach House).
2. Take a look at the approved CIP budget for this year. Do a search for this particular CIP number. Guess what? NO BUDGET APPROVAL. NONE!
3. Am I wrong staff? Navzio? Indra? Okay. Show us all where I am wrong. And show us all where I am not justified in calling out these misstated facts.
4. And remember. According to Melissa we're still waiting for internal services billings on this CIP for February.

If I am right, when Navazio opens his mouth in support of his budget workshop agenda item for Wednesday's meeting. STOP HIM IMMEDIATELY! In fact, REMOVE this agenda item from the meeting altogether. Why? It's a waste.

These people are liars. They make up their own expenditures for whatever they want whenever they want, whether or not budgeted. And they believe they're so smart and the rest of us are so dumb.

You can't deal with these people and it's time to put your feet down and just say NO. GET RID OF THEM! They're all at will employees.

BTW, I'm still waiting for my NPRA records which breakdown every individual expense assigned to the current budget's services and supplies recreation and beach fund entries. Remember I was promised this by Melissa for this upcoming meeting? Remember she suggested it would be included in the Board packet for this meeting? Well I have received nothing. And I am predicting that when the Board packet is made public, NO WHERE WILL IT BE FOUND.

Am I lying about this one Indra? How about you Mr. Navazio.

Is my criticism unjustified Gail? What about you Dr. Riner?

What more do you people need to see? When are you going to get it?

And then we have the whole debacle over Director Sheila Leijon. No Board approval for this position. Don't believe me? Go back to the May 26, 2022 Board meeting where this year's budget was approved. Do you see this position as an approved and funded position? Am I lying about this one Indra? How about you Mr. Navazio?

And then the payoff to Director Susan Herron justified by a new directorship position never before recognized. \$160K or more in salary alone to conduct such services such as transcribing minutes of the GM's dog park advisory committee.

And then turning a chef's position into a Director of Food & Beverage.

And you wonder why and how your staff overspends?

So here's what you do.

1. For purposes of argument, let's accept staff's initial baseline budget. Don't even quibble with them.
2. Now reduce proposed recreation and beach revenues attributable to the RFF and BFF. I realize this is going to create almost \$7M of overspending. But just stay with me.
3. Now reduce proposed recreation and beach expenditures by the almost \$7M attributable to the RFF and BFF.

4. Now you will have a balanced budget. And we don't have to get into the finger pointing and accusations. These consequences all become irrelevant.
5. Okay. What expenditures then do we eliminate to make up the almost \$7M deficiencies? My answer is YOU STAFF FIGURE IT OUT! You're the professionals. Do your jobs!
6. Don't like that answer? Okay. Try this one. Make reductions in personnel costs by a like amount.
7. If you eliminate all the worthless recreation and beach directorship positions (yes Indra and Gail, they're ALL worthless), you will save over \$2M instantly. A worthless director of admin services. A worthless director of parks & recreation. A worthless director of community services. A worthless director of food and beverage aka catering. Do I really need to continue? That's 28.5% and look how easy it was.
8. Now eliminate internal services engineering expenditures. You don't need to be paying these people \$135/hour or more researching and preparing staff memos on UNbudgeted CIPs like the Beach House. Do you?
9. I think this will save another \$924,530 (see page 213 of the 5/26/2022 Board packet). That's another 13.2% reduction in overspending.
10. You guys come up with the remaining 58%.

Unless you do as I suggest, your budget efforts are going to be WORTHLESS. Same old, same old, same everything that's wrong! So what exactly are you accomplishing by following staff's lead?

Respectfully, Aaron Katz

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

From:

Sent: Feb 16, 2023 4:25 PM

To: Melissa N Robertson

Cc: Matthew Dent , Sara Schmitz , Michaela Tonking , Ray Tulloch , Dave Noble ,

Subject: Fw: RE: Public Records Request - Unreimbursed Internal Services Staff Time Expended on/in Preparation For Feb 8, 2023 Beach House Project Presentation to the IVGID Board

Thank you Melissa -

But how your colleagues respond, especially in this case, is not acceptable. And it does not comport with the NPRA. And I expect you as IVGID's PRO, to put your foot down and force your colleagues to comply.

I want to examine records which evidence:

1. What work was performed which resulted in the 73 hours of time indicated.
2. What staff employee performed that work.
3. The date(s) that staff employee performed that work;
4. The hourly rate(s) billed to this project for the staff employee(s) performing that work.

Going to staff and asking them to produce whatever it is they want to produce that provides no detail isn't sufficient.

The senior engineer's duties include:

1. Maintaining a daily log of construction and inspection activities;
2. Prepares progress reports;

Where is this log and these reports? I want to examine them.

Mr. Underwood has represented on a number of occasions that Internal Services prepares bills for payment from those departments within the District receiving such services. Where are the billings? I want to examine them.

Board members. I want you to learn that when staff prepare a memo in support of a project like the Beach House, we're being charged in excess of \$125/hour for those services. When Bree Waters shows up at a Board meeting to pitch staff's endeavor of the week we're being charged in excess of \$125/hour for those services. When Brad Underwood shows up at a Board meeting and participates with Bree Waters in the latter's pitch of staff's endeavor of the week, we're being charged in excess of \$125/hour for those services.

Do you intend to make available for my inspection the records I have requested to examine?

Thank you for your cooperation. Aaron Katz

-----Forwarded Message-----

From: Melissa N. Robertson

Sent: Feb 16, 2023 3:56 PM

To: s4s@ix.netcom.com

Cc: Matthew Dent , Sara Schmitz , Michaela Tonking , Ray Tulloch , Dave Noble

Subject: RE: Public Records Request - Unreimbursed Internal Services Staff Time Expended on/in Preparation Fo Feb 8,2023 Beach House Project Presentation to the IVGID Board

Hi Mr. Katz,

The attached is what I received back from Staff with regards to the time spent to date on the Incline Beach Study. The report for February is generally completed by mid-March. If you would like that report as well, please let me know by making a new request on or about March 15. Thank you.

Melissa Robertson

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

mnr@ivgid.org

<http://yourtahoepace.com>

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

From: s4s@ix.netcom.com

Sent: Thursday, February 9, 2023 10:35 AM

To: Melissa N. Robertson

Cc: Matthew Dent ; Sara Schmitz ; Michaela Tonking ; Ray Tulloch ; Dave Noble

Subject: Public Records Request - Unreimbursed Internal Services Staff Time Expended on/in Preparation Fo Feb 8,2023 Beach House Project Presentation to the IVGID Board

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Melissa -

You may not know this but the District does not budget to fund payment of engineering costs incurred in the District's internal services fund. Instead, it relies upon internal services personnel to bill out their labor and other costs to the District's other departments which arguably benefit from their service.

Last night Bree Waters, an engineer whose salary and benefits are assigned to the District's internal services fund, made a presentation to the IVGID Board in support of design and pre-construction CMAR management associated with a proposed Beach House restaurant/cafeteria. In anticipation of this presentation Ms. Waters prepared a comprehensive staff memo in, together with a series of supporting attachments. At the very least, Ms. Waters' time and out of pocket costs should have been billed out to the Beach House project CIP in the beach fund. And that's what I want to examine billings to the beach fund for any work or expense associated with researching/supporting/preparing for/presenting this possible aspect of this project for approval at last night's Board meeting should have been/she be billed to this project. In addition to Ms. Waters' labor, I want to examine similar billings for any other unreimbursed employees' labor associated with this CIP. And that would extend to Brad Underwood to the extent a portion of his salary/benefits are allocated to the internal services fund. Or any other support staff assisting Ms. Waters/Mr. Underwood in this endeavor. All from December 1, 2022 forward.

Therefore, I want to examine records (including billings) revealing:

1. The identity of the person(s) performing the above-services;
2. The date those services were performed (including research, updated cost estimates, comparisons to previous estimated plans, etc.);
3. A description of the nature of those services;
4. The time expended on each of those services;
5. The hourly rate assigned to that time;
6. A description of any out of pocket expenditures incurred; and,
7. The amount(s) of those out of pocket expenditures incurred.

I am sending a copy of this request to the Board because I want members to understand that there were and are additional costs incurred simply to seek approval at last evening's meeting. Costs in addition to design and permitting fees. And CMAR surcharge fees. Having nothing directly to do with design or construction of this CIP. Let's just see how much. And then we can have a discussion as to the value of these services in light of the costs associated with the projects they manage.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM I(1) – OUR GM'S STATUS REPORT – HIS LATEST
ADMISSIONS DEMONSTRATE HE HAS NO CLUE AS TO WHAT
THE RECREATION ("RFF") AND BEACH ("BFF") FACILITY
FEES REALLY ARE**

Introduction: Well "here's another one" according to my friend DJ Khaled¹! It doesn't matter what it is. Because it's essentially *everything*! Over and over and over again. Essentially everything one examines having anything to do with IVGID eventually leads to a finding of incompetence, deceit, misrepresentation and waste. Which is generally hidden from the IVGID Board and the public by our wonderful staff who are so quick to publicize their "transparency." And here we have another example. In his zeal to manufacture "value" for the RFF/BFF local parcel owners must involuntarily pay, he has demonstrated he has no understanding what they really represent. And that's the purpose of this written statement.

I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided/administered by another district³, Washoe County, or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector. Regardless, in the interim and in order to provide evidence in support of dissolution, let's examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste in

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."

particular has nothing to do with parcel's/dwelling unit owners' "availability" to access and use District public recreation and beach facilities and the programs offered thereat⁴. And that's the purpose of this written statement.

Each Year The IVGID Board Adopts a New RFF/BFF And in The Process, Tells Us What They Are: NRS 318.197(1) "Recreation Standby and Service Charges (also known as the Recreation Facility Fee and the Beach Facility Fee)"⁵ for the mere "availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates."⁶

But Staff Have a Problem Explaining to The Public What These Charges Really Represent, And The "Value" Allegedly Receive in Consideration of Payment:

So Our GM is Promoting an Explanation. The Notion The Loaded Value of Punch Cards Can be Redeemed, Dollar-For-Dollar, Towards 100% of The User Fees Charged at The District's Public Recreation Venues⁷: In other words, a pre-loaded debit or gift card.

My E-Mail of March 5, 2023: On March 5, 2023 I sent an e-mail to the IVGID Board⁸ advising members of the same, and arguing what I thought was improper behavior. Rather than regurgitating the details, I refer the reader to that e-mail.

Conclusion: As I have previously argued, the RFF represents nothing more than a subsidy to the District's Community Services Fund; plugging the difference between revenues and overspending assigned by staff to that fund. And the BFF represents nothing more than a subsidy to the District's Beach Fund; plugging the difference between revenues and overspending assigned by staff to that fund. But those who pay these subsidies don't want to hear an explanation like this for at least two reasons. First, it differs from the representation the Board makes each year (see discussion above). And second, this is an improper purpose for what is supposed to be a fee. So to come up with an

⁴ This is the justification staff claims for its involuntary assessment of the RFF/BFF (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-Recreation_Standby_and_Service_Charges.pdf).

⁵ See pages 224-225 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2022 meeting ["the 5/26/2022 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-Recreation_Standby_and_Service_Charges.pdf)].

⁶ See ¶4(b) at page 230 of the 5/26/2022 Board packet.

⁷ See page 743 of the packet of materials prepared by staff in anticipation of this February 8, 2023 meeting ["the 2/8/2023 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/l.1._-Reports_-_General_Managers_Report.pdf)].

⁸ That e-mail is attached as Exhibit "A" to this written statement.

explanation which presents a different and more palatable justification, Indra has come up with the new use of punch cards as outlined above.

And You Wonder Why the RFF/BFF Which Pay For Essentially Everything Staff Expends on Mr. Callicrate's Behalf, Which the Rest of Us (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"

March 8, 2023 IVGID Board Meeting - Agenda Item I(1) - District's GM Report - Evidence Our GM Has No Understanding at All of What the RFF Represents - Let's Turn Punch Cards Into Debit or Gift Cards Pre-Loaded With Value

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <ISW@ivgid.org>
Subject: March 8, 2023 IVGID Board Meeting - Agenda Item I(1) - District's GM Report - Evidence Our GM Has No Understanding at All of What the RFF Represents - Let's Turn Punch Cards Into Debit or Gift Cards Pre-Loaded With Value
Date: Mar 5, 2023 2:40 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

So this one confuses me. Although it really doesn't.

At page 743 of the Board packet our GM tells us that "staff has determined that...allowing recreation punch cards the ability to purchase the full daily value for access...the District can administrate this." What our GM is really suggesting is that the punch card, rather than the picture pass, be turned into a debit or gift card. The punch card would come pre-loaded with whatever value the Board determines. And then the holder would be entitled to use that value, dollar for dollar, to pay for District recreation products and recoup his/her RFF/BFF. But if the card were a picture pass rather than punch card, the holder wouldn't be able to recoup his/her RFF/BFF. Now that's fair, isn't it?

Is this the purpose of the Rec Fee Indra? I thought it was nothing more than to provide the availability to those who are assessed the fee to access and use District recreational facilities upon the payment of additional use fees. Now Indra tells me otherwise? And Community Services Director Darren Howard tells me otherwise as well: that it pays for the shortfall between revenues and the "costs of capital and debt associated with District venues." Both of these instances are evidence the RFBFF aren't what they're represented to be! And because of their involuntary levy, they're certainly not fees.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM C – PUBLIC COMMENTS – ANOTHER LOCAL DEADBEAT
WHOSE RECREATION PRIVILEGES NEED TO BE SUSPENDED
IMMEDIATELY – MR. DO AS I SAY, NOT AS I DO!**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! It doesn’t matter what it is. Because it’s essentially *everything*! Over and over and over again. Essentially everything one examines having anything to do with IVGID eventually leads to a finding of incompetence, deceit, and waste. Which is generally hidden from the IVGID Board and the public by our wonderful staff who are so quick to publicize their “transparency.” And here we have another example. The District’s failure to suspend former Board Chairperson Tim Callicrate’s recreation privileges because of his failure to make the third and fourth *ad valorem* installment tax payments due to Washoe County and recreation facility fees due IVGID. And that’s the purpose of this written statement.

I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided/ administered by another district³, Washoe County, or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector. Regardless, in the interim and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste in particular has nothing to do with parcel’s/dwelling unit owners’ “availability” to access and use

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.”

District public recreation and beach facilities and the programs offered thereat⁴. And that's the purpose of this written statement.

Former Board Chairperson Timothy Callicrate Currently Lives at, And For Some Number of Years Has Lived at, 170 Mayhew Circle, Incline Village, Nevada: Just look at his financial disclosures filed with the Secretary of State's Office for the last eight (8) years.

I Am Informed And Believe Mr. Callicrate Realizes IVGID Recreational Privileges Through His Occupancy of The Mayhew Circle Property:

The Previous Owner of 170 Mayhew Circle Was Timothy Callicrate's "Friend," Barbara "Babs" Stedman, Through Her Revocable Living Trust⁵: Ms. Stedman's revocable living trust was created on December 18, 2012⁶. At the time she established her trust, she was an unmarried woman⁷. And "the sole settlor and the sole trustee...acting under...the trust."⁸

Mr. Callicrate Married Ms. Stedman on September 1, 2021: She was 92 years old at the time and word has it, her health was failing.

Mr. Callicrate Was Made Successor Trustee (After Ms. Stedman's Death) to the Stedman Revocable Living Trust⁹: On November 26, 2021 he formally accepted his appointment as successor trustee of the trust⁸. Accordingly, on that date Mr. Callicrate became the first successor trustee of Ms. Stedman's revocable trust⁸.

Within Two Months of Mr. Callicrate's Marriage to Ms. Stedman, She Passed Away: On November 26, 2021¹⁰. At the time of her death, Ms. Stedman was married to Mr. Callicrate¹¹.

⁴ This is the justification staff claims for its involuntary assessment of the Recreation ("RFF") and Beach ("BFF") Facility Fees (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-Recreation_Standby_and_Service_Charges.pdf).

⁵ See ¶8 of that "Affidavit of Successor Trustee" recorded December 20, 2021 ("the Affidavit"). A copy of the Affidavit is attached as Exhibit "A" to this written statement.

⁶ See ¶12 of the Affidavit.

⁷ See ¶15 of the Affidavit.

⁸ See ¶13 of the Affidavit.

⁹ See ¶17 of the Affidavit.

¹⁰ See ¶14 of the Affidavit.

¹¹ See ¶16 of the Affidavit.

The Third Installment of The 2022-23 Ad Valorem Taxes Accruing Against The Mayhew Circle Property Accrued on January 2, 2023: It became delinquent on January 13, 2023. And Mr. Callicrate failed to make payment¹².

The Fourth Installment of the 2022-23 Ad Valorem Taxes Accruing Against The Mayhew Circle Property Accrued on March 6, 2023: It will become delinquent on March 17, 2023 if not paid. And so far, Mr. Callicrate has failed to make payment¹³.

¶44 of Ordinance No. 7 Instructs That in Order “to Maintain (a) Parcel’s Eligibility For Recreation Privileges...All Property Taxes, Special Assessments And Recreation Fees...Must be Paid¹⁴ For The Current And Prior Years:”

In Addition, ¶44 of Ordinance No. 7 Further Instructs That “The District Recreation Fee Must be Paid by October 1 of The Year Billed in Order to Continue Receiving Recreation Privileges:” As of October 1, 2022, Mr. Callicrate had failed to pay the first installment of 2022-23 *ad valorem* taxes and IVGID Rec Fees accruing against the Mayhew Circle property on August 15, 2022. They were not paid until October 27, 2022.

My E-Mail of March 5, 2023: Accordingly, on March 5, 2023 I sent an e-mail to our GM, with a copy to the IVGID Board, informing all of: 1) the Mayhew Circle property’s failure to keep *ad valorem* taxes and IVGID Rec Fees current; and, 2) its non-entitlement to IVGID recreation privileges. I asked that the parcel’s public recreation privileges be immediately be suspended¹⁵. Although Indra has acknowledged receipt of my e-mail, I am awaiting confirmation that the recreation privileges assessable through all picture passes and punch cards assigned to this parcel *have been suspended*.

Conclusion: For so many years Mr. Callicrate has reveled in his self-belief that he was making decisions on our behaves as Board Trustee which were in the best interests of our Incline Village community. And now we learn he wasn’t because he placed the community in the position of having to pay for vital services on his behalf as well as their own. The classic behavior of a “taker” and... deadbeat! That’s right Mr. Callicrate. Deadbeat. As you would know, IVGID depends upon all local parcel owners to payi their fair share. And you Mr. Callicrate have let your community down. Congratulations Mr. deadbeat!

¹² See that summary of real property taxes “Past Due” against the Mayhew Circle property. A copy of that summary is attached as Exhibit “B.”

¹³ I realize Exhibit “B” speaks to fourth installment 2022-23 *ad valorem* taxes paid, or in this case not paid, through March 5, 2023 rather than March 6, 2023 when it is technically due. Notwithstanding, a check with the County Treasurer’s Office the very late afternoon of March 6, 2023 revealed that the delinquent Mayhew Circle *ad valorem* taxes had not been paid.

¹⁴ Presumably on/before its due date.

¹⁵ That e-mail is attached as Exhibit “C” to this written statement.

My father used to have a saying he oftentimes used on me which I believe has application to you; “do as you say, not as you do.” And to those in our community who embrace all that you do...

And You Wonder Why the RFF/BFF Which Pay For Essentially Everything Staff Expends on Mr. Callicrate’s Behalf, Which the Rest of Us (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"


November 26, 2021, the undersigned Timothy G. Callicrate became the first Successor Trustee of the Trust.

8. The Trust owns real property situated in the County of Washoe, State of Nevada, commonly known as 170 Mayhew Circle, Incline Village, Nevada 89451, Washoe County APN 130-213-01 (the "Property"), and more particularly described as follows:

Lot 7 in block L of MILL CREEK ESTATES, as shown on the map thereof filed in the office of the County Recorder of Washoe County, Nevada, on October 27, 1960.

9. As of the date of recording this Affidavit, the title to the Property is vested as follows: "BARBARA ANNE STEDMAN, as Trustee of THE BARBARA STEDMAN REVOCABLE LIVING TRUST dated December 18, 2012," as set forth in the Quitclaim Deed recorded on January 11, 2013, as Document Number 4194206, in the Official Records of said County and State.

Dated this 20 day of December, 2021.


Timothy G. Callicrate, Successor Trustee of THE BARBARA STEDMAN REVOCABLE LIVING TRUST dated December 18, 2012.

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

This instrument was acknowledged before me on December 20, 2021 by Timothy G. Callicrate, Successor Trustee of THE BARBARA STEDMAN REVOCABLE LIVING TRUST dated December 18, 2012.

Signature  (Seal)

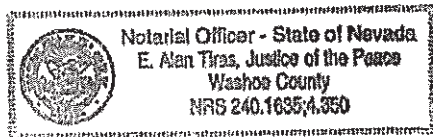


EXHIBIT "B"



Washoe County, NV
Treasurer - Justin
Taylor

Washoe County Treasurer
300 East 2nd Street, Suite 100
Reno, NV 89501
ph: (775) 329-2414 fax:
(775) 329-2408
Email:
tj.taylor@washocounty.gov

Treasurer Treasurer Home Page Washoe County Home Page

\$0.00

- [Return](#)
- [New Search](#)
- [Change of Address](#)
- [Mail Page](#)
- [Assessment Date](#)

Account Information

Parcel/Identifier: 13021301 **Status:** Active **Last Update:** 3/5/2023 7:15:00 PM
Owner: STEDMAN LIVING TRUST, BARBARA A **Property Address:** 170 MAYHEW CIR INCL

Tax Bills

Add to cart then select cart icon () above to checkout.

★ **Total Payable:** \$3,148.98 **Min. Due:** \$3,148.98
Pay Partial:

2022 | Bill No: 2022100876 | Property Type: Real | Net Tax: \$6,176.52

Past Due

[Payment History Tax Breakdown](#)

Past due payments are applied to oldest due first.

Installment	Due Date	Installment Tax Due	Payment Status
3	1/2/23	<input type="button" value="+"/> \$1,605.36	Past Due
4	3/6/23	<input type="button" value="+"/> \$1,543.62	Due

Paid Bills

Attention: Important Information, please be advised:

- **ALERTS:** If your real property taxes are delinquent, the search results displayed may not reflect the correct amount owing. Please contact our office for the current amount due.
- If payment confirmation is not received, please check the "SPAM" folder in your e-mail account. Add "Payments@Bill2Pay.com" to your safe-senders list in order to ensure that the payment confirmation is routed to your inbox.

EXHIBIT "C"

Another Deadbeat Whose IVGID Recreation Privileges Need to Be Suspended IMMEDIATELY!

From: <s4s@ix.netcom.com>
To: <ISW@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, "Dent Matthew" <dent_trustee@ivgid.org>, "Callicrate Tim" <tim2tahoe@msn.com>
Subject: Another Deadbeat Whose IVGID Recreation Privileges Need to Be Suspended IMMEDIATELY!
Date: Mar 5, 2023 7:42 PM

Hello Indra -

In anticipation of our meeting to discuss local parcels/dwelling units which are escaping payment of the BFF and/or RFF, I've come across another parcel I would like you to act on.

Your buddy Where's Waldo aka Tim Callicrate's.

Did you realize Timmy has failed to pay the last two property tax installments coming due against his residence at 170 Mayhew Circle? That means that according to sec 44 of Ordinance No. 7, his recreation privileges must be suspended ("All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges"). I am asking you immediately void all outstanding picture passes and punch cards associated with this parcel, and that you acknowledge to me that you have. Can you please do this?

And since I'm sending a copy of this e-mail to Waldo, hey Timmy. YOU'RE A DEADBEAT! To go with your other numerous lack of talents. Now you're the ultimate "taker" making your neighbors pay for your obligations to IVGID.

Thank you for your cooperation Indra.

Aaron

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM C – PUBLIC COMMENTS – WORTHLESS ELECTRIC
VEHICLE CHARGING STATIONS WHICH ARE DISPENSING
FREE ELECTRIC CHARGES TO EVERY TOM, DICK AND
HARRY AT LOCAL PARCEL/DWELLING UNIT
OWNERS' EXPENSE**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! It doesn’t matter what it is. Because it’s essentially everything. Over and over and over again. Essentially everything one examine eventually leads to a finding of incompetence and waste. Which is generally hidden from the IVGID Board and the public. And here we have another example; the District’s four (4) electric vehicle charging stations (“EVCSes”). I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided by another district³ or Washoe County. Or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector. However in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste

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.”

has nothing to do with parcel/dwelling unit owners' "availability" to access and use District recreation and beach facilities and the programs offered thereat⁴. That's the purpose of this written statement.

My E-Mails of February 13, February 28 and March 1, 2023: On February 13, 2023 I made a public records request, via e-mail, to examine records related to four EVCSes installed in or about 2014⁵. When our Public Records Officer ("PRO") had failed to produce the same within the time parameters of the Public Records Act⁶ ("NPRA"), on February 28, 2023, I sent a follow up e-mail to the PRO with copies to Board members, asking when the requested records would be available for my examination⁵? Eventually they were and when I learned the dirty particulars, on March 1, 2023, I shared them with the Board via another e-mail⁵.

Rather than reiterating what I shared with the Board, I simply direct the reader to the attached e-mail(s).

Conclusion: What a colossal waste! The public was told that after five (5) years, the District would start charging users for the electricity dispensed to their electric vehicles. And now we learn some nine (9) years after the fact we've charged *NOTHING*. And that two (2) of the four (4) EVCSes are non-operational and in need of repair. And that our crack worthless internal services fleet department hasn't even bothered to do their over compensated jobs of repairing the same. And instead, they're screwing around wasting thousands of additional hidden dollars investigating and presumably pursuing new worthless grants. CAN ANYONE BELIEVE THIS COMEDY OF ERRORS?

It's time to KILL this project. Terminate our contracts with Chargepoint and Verdek, and dispose of these worthless EVCSes. Maybe put them on Craigslist? If the Board refuses, you members are no better than your stupid staff. And you deserve all that's negative and a consequence of your actions/failure to act.

Baseless criticisms Dr. Riner the Whiner? Unfair criticisms of your slobbering wonderful and incompetent staff our GM has hired Gail Krolick? I don't think so.

And You Wonder Why the RFF Which Pays For Essentially Everything Staff Expends (Including These EVCSes) 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).

⁴ This is the justification staff claims for its involuntary assessment of the Recreation ("RFF") and Beach ("BFF") Facility Fees (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-Recreation_Standby_and_Service_Charges.pdf).

⁵ That e-mail is part of a string of e-mails collectively attached as Exhibit "A" to this written statement.

⁶ See NRS 239.0107.

EXHIBIT "A"

Fw: RE: Records Request - IVGID's EVCSes - This ISN'T Acceptable

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>
Subject: Fw: RE: Records Request - IVGID's EVCSes - This ISN'T Acceptable
Date: Mar 1, 2023 3:50 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Well as usual, it just gets better and better. Everything your wonderful, competent and transparent staff do is garbage. And here we have evidence again. As DJ Kahled reminds us; here's another one. Evidence which would continue to be hidden (notwithstanding our staff claims to be so transparent) were it not for an angry citizen who spews boldface lies' poking. Are you listening to this Riner the Whiner? How about you Gail? Our staff is incompetent. And overpaid. And over benefited. And you want to reward them with even more? After listening to the story which follows? Unbelievable!

So let's gather the facts.

1. Some years ago (I think around 8 or so) former PW Director Joe Pomroy entered into a couple of agreements with NV Energy, WITHOUT BOARD KNOWLEDGE NOR APPROVAL, for four bottom of the barrel electric vehicle charging stations ("EVCSes"). Melissa states the Board approved these agreements. With all due respect Melissa wasn't here at the time. But I was. And I can tell you this was another one of Pomroy's secret back room deals which were accomplished without Board knowledge or approval. So whoever told you otherwise Melissa, is another one of our untruthful staff. Should we do an internal investigation to root out the source of this staff misinformation? Maybe we can hire a consultant (like HDR) or a CMAR to do this?
2. Regardless, the agreement was that if we agreed to their terms and conditions, NV Energy would give us a grant of \$5K per EVCS. So Pomroy jumped at the opportunity.
3. Well by the time we got through satisfying NV Energy's terms and conditions, and we paid to install four (4) EVCSes, and run electricity to those stations, the public was OUT OF POCKET SOME \$25K OR MORE!
4. Oh and did I mention? One of the terms was that we had to offer FREE electricity to any EV that used our stations for the next five (5) years.
5. And we had to become a member of Chargepoint (<https://www.chargepoint.com/>), which my recollection is that it cost us \$750/year. Melissa claims we're not paying Chargepoint anything to be a member of its network. I don't believe this is true at all Melissa. And if we really have to make a thing of this, I will push for there to be an internal controls audit. Because Chargepoint doesn't exist for free, and our agreement with NV Energy expressly mandated that we become a part of that network. In fact, why don't one or more of you trustees pick up the phone and call another one of our long time wonderful employees in Public Works, Ronnie Rector? Surely she knows the answer to this question inasmuch as she administers the Verdek cloud connection agreement (see below).
6. So now that more than five (5) years have elapsed, I wanted to learn how much cash these cows are spinning off to us. And from Melissa's response below to my records request, here's what I learned.
7. Although we paid to install four (4) EVCSes, only two are currently operational. How long were we going to wait

Melissa before we decided to repair them? Surely we can do this "in-house" at a cost of \$125 or more per hour; right Mr. Underwood? These would be un-reimbursed internal services employees. Right?

8. One of the terms and conditions with NV Energy was that we would be 100% responsible for the costs for all maintenance and repairs required of these EVCSes. So here we have two EVCSes that require repair or maintenance. And what are we doing to fulfill our obligation to repair them? NOTHING! And for how long as this been the sad state of affairs Melissa? I'm guessing YEARS. Why don't you find out for yourselves Board members? After all, isn't it your jobs?

9. After five (5) years, we were supposed to start charging for the electricity our EVCSes dispense. So how much have we realized in revenues for this money making endeavor stupid staff got us into? ZERO. NADA. Nothing! See below for confirmation.

10. Okay. How much has the electricity we have been giving away for free cost us over the last eight (8) or so years? We have no records to produce because we don't track that tidbit of information. Can you believe this stupid response? Can you believe these EVCSes were initially installed without the ability to track the amount of electricity we would be dispensing?

11. And now I learn there is another hidden software fee of \$345 per year. Actually, it's not a software licensing fee but rather, an internet cloud connection fee. With Verdek. Don't worry. Just add the cost onto one of your wonderful bonds to be.

12. So shall I start totaling up the losses associated with this boondoggle? As we look for places where we can reduce costs without degrading the level of service our parcel owners allegedly demand (who demanded this one?), don't you think this might land at number 4 or 5 on the list? And instead, Melissa states that "a grant is being pursued to upgrade these stations." Are you people out of your minds? Another worthless grant? With new terms and conditions which will cost us how much? That will be pursued by our wonderful internal services dep't which will end up costing us another \$20K or more in un-reimbursed staff time (ala the recent Beach House and Fleet presentations).

13. The Board needs to step in and KILL this endeavor like the cockroach it is. KILL IT! These EVCSes are WASTING two valuable parking spaces. They were functionally obsolete the moment they were installed. And two of the damn things aren't even working!

14. I have an idea. Let's reach out to Elon Musk. Let's offer him a free DP ski pass if Tesla will install some of their EVCSes. Doesn't that make more sense? Then you will discover that IVGID has its own currency. That's right. In addition to IVGID Bucks and gift cards, we have our own digital currency. Lift tickets and rounds of golf!

Well that's IVGID's dirty lesson of the day. Actually it's the second one. Indra won't agendize termination with the road snowplowing/sanding agreement for Country Club and Ski Way with the County.

Still think our staff is so competent and professional Gail? When were they going to let us know they've spent how many thousands of dollars on unreimbursed internal services staff time to pursue another grant?

Respectfully, Aaron Katz

-----Forwarded Message-----

From: Melissa N. Robertson <mnr@ivgid.org>

Sent: Mar 1, 2023 2:27 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>

Cc: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking

<tonking_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Indra Winquest <ISW@ivgid.org>, sellingtahoe@sbcglobal.net <sellingtahoe@sbcglobal.net>

Subject: RE: Records Request - IVGID's EVCSes - This ISN'T Acceptable

Hi Mr. Katz,

Please see below:

1. I believe we pay a yearly fee to Charge Point or some third party firm like that. I would like to examine the invoicing as well as evidence of payment including identification of the chart of account ("COA") number(s) assigned

No yearly fee is paid to ChargePoint but we do pay a yearly software fee (invoice is attached) and it is for one charging station only. The remaining charging stations are older and no software licensing fees are charged on them. These charging stations were installed with grant monies that were approved by the Board of Trustees many years ago.

2. These EVCSes deliver an electricity charge to vehicles. I would like to examine records evidencing the cost to IVGID of the electricity delivered to vehicles

The charging stations are not identified on any IVGID electric bill.

3. I would like to examine records evidencing the gross revenues realized by IVGID for the electricity delivered to vehicles.

There is no gross revenue received by IVGID.

4. I would like to examine records evidencing costs associated with the gross records realized by IVGID such as service or bank credit card processing fees including COA references associated with those costs.

These records are not separated out by individual charging stations.

5. I would like to examine maintenance, repair, servicing and IVGID internal services cost records associated with these EVCSes including COA references associated with those costs.

There have been no charges associated with these charging stations and

Thank you Mr. Katz

Melissa Robertson
District Clerk
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village Nevada 89451
P: 775-832-1268
mnr@ivgid.org
<http://yourtahoeplace.com>

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

From: s4s@ix.netcom.com

Sent: Tuesday, February 28, 2023 11:17 AM

To: Melissa N. Robertson

Cc: Matthew Dent ; Sara Schmitz ; Michaela Tonking ; Ray Tulloch ; Dave Noble ; Indra Winqest ;
sellingtahoe@sbcglobal.net

Subject: RE: Records Request - IVGID's EVCSes - This ISN'T Acceptable

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Melissa -

So where are my records?

Staff had five business days to respond Melissa. That was Feb 22. And NOTHING.

Don't tell me how difficult a task this is in order to share the TRUTH. I understand how difficult it is to manufacture untruths when staff are going to be embarrassed by the records requested which is precisely what I suspect is going to be revealed eventually. But that's no excuse for the delay.

Furthermore, NRS 239.010(1) instructs that "all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person." So how about I come by today after noon and you make all of the records I have asked to examine available for my inspection? Isn't that what NRS 239.010 instructs? Please confirm.

And while I'm on the subject, where are the internal services records I asked to examine documenting the time, cost, by whom and for what work associated with staff's dog and pony show Beach House presentation nearly a month ago? Staff is supposed to keep a log of all such staff time so it can be billed to the department(s) which are benefited by the services furnished. SO WHERE IS IT? Too embarrassing for Mr. Underwood to share? I'm sure it is. But since when did that become a legitimate excuse?

I am sending a copy of this e-mail to the Board. When are you people going to step in and force Indra's staff to comply with the law? When are you going to do your jobs to terminate the employ of staff like this that don't give a rat's ass about the public and their responsibilities under the Public Records Act? Do I need to file a criminal complaint for concealment? Or are you going to do your jobs? Bueller? Bueller? Bueller?

And this is the professionalism and competence our wonderful internal services staff exhibit Gail? Is this is another unfounded criticism of our wonderful internal services staff Myles Riner? I don't think so.

How many episodes like these do I have to call to your attention to get you to TERMINATE internal services and the worthless, overpaid and over compensated employees whose wages are assigned to that fund? We're coming up to 2023-24 budget adoption. Maybe we should be considering ELIMINATION of the budgeting and fund reporting for this worthless dead weight which is costing local parcel owners over \$3M annually?

When are the requested records going to be made available for my inspection Melissa?

I want the Board to understand that when staff decided to make an un-requested internal services dep't presentation like they did for the Beach House, and the recent Fleet presentation, we're being charged \$20K or more for their expertise. That's \$20K per pop! And then they won't even tell us what they did and at what cost so someone can make an independent evaluation as to whether we would have been better off either NOT having the presentation, or having it

made by the private sector?

Let me ask this a different way. Just like our staff surveys are usually worthless because they ask responders if they want whatever without sharing what those costs will be, maybe staff should share what it's going to cost in internal services staff time whenever they're asked to make a presentation? I'm guessing your decision might be different if you knew the associated cost ahead of time.

One final observation. Where's Waldo Callicrate never seemed to have a problem with the cost associated with any internal services presentation made to the Board. Yet he has a problem with the cost to have Board meetings held at the Chateau? Are you for real Timmy?

Respectfully, Aaron Katz

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

From: Melissa N. Robertson

Sent: Feb 14, 2023 2:02 PM

To: s4s@ix.netcom.com

Subject: RE: Records Request - IVGID's EVCSes

Thank you. I will look into this and respond.

Melissa Robertson

District Clerk

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1268

mnr@ivgid.org

<https://linkprotect.cudasvc.com/url?a=http%3a%2f%2fyourtahoeplace.com&c=E,1,aPBTFWglvQ9xAAUIqOil-Jon3SgQU0cTfNyFXcnEaZA0ppfg61d2BASOQ5cCa5l6r1GsKJSHzkINHeeW0UWcJ5qPAcRi77hUVQnYk2DZEJuEfhb5SUPMUoQb&typo=1>

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

From: s4s@ix.netcom.com

Sent: Monday, February 13, 2023 1:02 PM


To: Melissa N. Robertson

Subject: Records Request - IVGID's EVCSes

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Melissa -

Another records request.

 IVGID has four electric vehicle charging stations ("EVCSes"). Two are located at Diamond Peak, and two are located at the Champ Golf Course. With respect to these EVCSes I would like to examine records evidencing the following matters incurred since January 1, 2020:

1. I believe we pay a yearly fee to Charge Point or some third party firm like that. I would like to examine the invoicing as well as evidence of payment including identification of the chart of account ("COA") number(s) assigned; 2. These EVCSes deliver an electricity charge to vehicles. I would like to examine records evidencing the cost to IVGID of the electricity delivered to vehicles; 3. I would like to examine records evidencing the gross revenues realized by IVGID for the electricity delivered to vehicles; 4. I would like to examine records evidencing costs associated with the gross records realized by IVGID such as service or bank credit card processing fees including COA references associated with those costs; 5. I would like to examine maintenance, repair, servicing and IVGID internal services cost records associated with these EVCSes including COA references associated with those costs.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM C – PUBLIC COMMENTS – HOW LONG ARE YOU
GOING TO ALLOW OUR GM TO PROVIDE SNOWPLOWING
AND SANDING SERVICES TO GAIL KROLICK AND HER
“TAKER” NEIGHBORS ANY MY EXPENSE, WHILE
DENYING ME THE SAME SERVICES?**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! It doesn’t matter what it is. Because it’s essentially *everything*! Over and over and over again. Essentially everything one examines eventually leads to a finding of incompetence and waste. Which is generally hidden from the IVGID Board and the public by our wonderful staff who are so quick to publicize the “transparency” card. And here we have another example; the District’s snowplowing and sanding of county public dedicated streets which provide ingress/egress to Tyrolean Village property owners at all local parcel/dwelling unit owners’ expense.

I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided by another district³ or Washoe County. Or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector? Regardless, in the interim, and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste has nothing to do

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.”

with parcel/dwelling unit owners' "availability" to access and use District recreation and beach facilities and the programs offered thereat⁴. That's the purpose of this written statement.

My Prior Written Statements on This Very Subject Attached to the Minutes of the Board's October 14, 2020, April 14, 2021, July 13, 2021 and December 14, 2022 Meetings: It's not like this is a new complaint. If the reader searches these past Board meeting minutes and reads my written statements which are attached, he/she will learn this is old news. Old news the Board has refused, and continues to refuse to address. Meanwhile we're heading for a showdown when the Board chooses to spend \$5.3 Million or more to rip up and re-pave Ski Way!

My E-Mail of March 1, 2023: On March 1, 2023 I sent an e-mail to the IVGID Board again alerting members to the problem, and asking they terminate the inter-local snowplowing/sanding agreement with the county, and stop snowplowing, sanding, maintaining and repairing Ski Way for the benefit of Tyrolean Village property owners⁵. Rather than reiterating what I shared with the Board, I simply direct the reader to the attached e-mail.

Conclusion: What another colossal waste! When one considers the capital expenditures required to perform this work, in addition to the staff time and benefits, one will learn they are substantial. And for the direct benefit of a few special interest groups? And at the cost of the rest of us? CAN ANYONE BELIEVE THIS COMEDY OF ERRORS?

It's time to KILL this project. Terminate our contract with the county, and take action to compel Tyrolean Village homeowners to pay their fair share.

Baseless criticisms Dr. Riner the Whiner? Unfair criticisms of our slobbering wonderful and incompetent staff our GM has hired Gail Krolick? I don't think so.

And You Wonder Why the RFF Which Pays For Essentially Everything Staff Expend (Including This Roadway Snowblowing/Sanding) 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).

⁴ This is the justification staff claims for its involuntary assessment of the Recreation ("RFF") and Beach ("BFF") Facility Fees (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/G.2._-_Recreation_Standby_and_Service_Charges.pdf).

⁵ That e-mail is attached as Exhibit "A" to this written statement.

EXHIBIT "A"

RE: I Realize You Don't Want to Hear This But as Long as You Parse Out District Benefits to Special Interests at All of Our Expense, You and the Board Are Going to Hear It!

From: <s4s@ix.netcom.com>
To: "Indra Winquest" <ISW@ivgid.org>
Cc: "Matthew Dent" <dent_trustee@ivgid.org>, "Sara Schmitz" <trustee_schmitz@ivgid.org>, "Michaela Tonking" <tonking_trustee@ivgid.org>, "Dave Noble" <noble_trustee@ivgid.org>, "Ray Tulloch" <tulloch_trustee@ivgid.org>
Subject: RE: I Realize You Don't Want to Hear This But as Long as You Parse Out District Benefits to Special Interests at All of Our Expense, You and the Board Are Going to Hear It!
Date: Mar 1, 2023 2:18 PM

Thank you Indra -

You have the power and duty to agendize whatever gets agendized for Board meetings. So I believe you can agendize this subject without more.

Or consider for the moment my name were William Chastain (remember Bill wanted IVGID to give him an option to lease public lands so he could go into the hypo-thermal electricity business) or Steve Docea (remember Steve wanted IVGID to re-open a Crystal Bay water pump station so he could go into the bottled water business). These fellows wanted an audience before the Board so they could peddle their personal wares, and you freely opened the gates. So I want a similar audience except I'm not asking for anything from anyone other than my right to present matters of public concern to the Board. Why can't you agendize me?

And when you say staff doesn't have the power to STOP plowing/sanding Ski Way to the north of the upper DP parking lot, show me where it doesn't have that power. Are you pointing to the inter local agreement with the County? If so then I say TERMINATE IT. Bring the matter before the Board so we can have a discussion re termination.

BTW, I firmly believe the original estimate of \$5+M in 2020 to rip out the old Ski Way and construct a new one is woefully out of date. If it costs \$5M to rip out and install a new pool at Burnt Cedar Beach. What do you think it costs to rip out and install a new Ski Way? When you have to pay a surcharge for a CMAR because our staff is incompetent. And you have to pay another surcharge for un-reimbursed internal services staff time. I'm guessing the cost is closer to \$10M. Where's the money going to come from? Should we just add another \$10M to the bond Trustee Noble wants to issue (without local voter approval) and assess local parcel owners the added servicing costs in the form of their RFF?

And how about that "cash cow" Trustee Schmitz? Subtract this looming \$10M or greater expense you intend to assign to DP from whatever positive cash flow you think has been realized in the last five (5) years, and show me the whereabouts of the cow.

Thank you Indra. Aaron Katz

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

From: Indra Winquest <ISW@ivgid.org>
Sent: Mar 1, 2023 1:27 PM
To: s4s@ix.netcom.com <s4s@ix.netcom.com>
Cc: Matthew Dent <dent_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>, Michaela Tonking

<tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>
Subject: RE: I Realize You Don't Want to Hear This But as Long as You Parse Out District Benefits to Special Interests at All of Our Expense, You and the Board Are Going to Hear It!

Mr. Katz -

I understand your concern. However, staff does not have authority to do what you are asking. If the board would like to take action on this, then they will give me direction to agendize. I'm referring to sanding other Washoe County roads and the Interlocal Agreement with Washoe County.

Thanks, Indra

Indra Winqest
General Manager
Incline Village General Improvement District
893 Southwood Blvd, Incline Village NV 89451
P: 775-832-1206
F: 775-832-1380
isw@ivgid.org
<http://www.yourtahoeplace.com>

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

From: s4s@ix.netcom.com
Sent: Wednesday, March 1, 2023 9:44 AM
To: Indra Winqest
Cc: Matthew Dent ; Sara Schmitz ; Michaela Tonking ; Dave Noble ; Ray Tulloch ; sellingtahoe@sbcglobal.net
Subject: I Realize You Don't Want to Hear This But as Long as You Parse Out District Benefits to Special Interests at All of Our Expense, You and the Board Are Going to Hear It!

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Indra -

No name calling. No failure to share facts. No disrespect. Just facts. And a moral sense of right and wrong.

So Judy and I are stuck in our home. Because of the massive snowfall over the last couple of days.

But Gail Krolick and her fellow Tyrolean Village homeowners are not. Nor are the occupants of the several condo complexes (like Mountain Shadows and Burgundy Hill) and adjacent subdivisions along Ski Way. And why not?

Because IVGID knowingly plows and sands Country Club from its intersection at Hwy 28 to Ski Way, and then from Ski Way all the way to the entrance of Tyrolean Village. And at all local parcel/dwelling unit owners' expense - not just those who are specially benefited!

I don't want to hear your justifications Indra because I've seen the movie and I do not agree. And whether I agree or not, morally they're wrong. And I do know something about morals.

Instead of parsing out special benefits to a select few so you can purchase their allegiance at my expense, your golden rule should be what's good for one is good for all. Isn't that what "One Division One Team" really means?

So when are you plowing and sanding Eagle? And Mica? So Judy and I can make it out of our home the way Gail and her neighbors can make it out of their homes?

There are many, many, many things wrong with the District (contrary to Whiney Riner's vocal ignorance), and this is just one of the how many hundreds? I understand you didn't create this problem. But you have knowingly perpetuated it. Which in my book makes you just as responsible.

So FIX IT!

Either plow and sand my adjacent streets using District assets, the way you plow and sand all of the streets adjacent to those select property owners referenced above, or don't plow any of them! Terminate the agreement with the County and force the County to do their jobs. At least upon publicly dedicated streets.

And it's time for you to get tough with Tyrolean Village even though you will hear a backlash. DO NOT snow plow nor sand the portion of Ski Way immediately north of the upper Diamond Peak parking lot. There's no justification for you to order this. NONE. That is unless and until Tyrolean Village enters into a binding written agreement with the District that pays us for the real costs of such plowing and sanding, and requires it to proportionately contribute towards the maintenance and repair costs of the remainder of Ski Way all the way to its intersection in front of The Big Water Grille.

Board members (who are getting a copy of this e-mail). WAKE UP. You keep talking about the re-paving of Ski Way all the way to the entrance to Tyrolean Village at a cost of \$5.5M or probably a lot more. And you're going to make me pay for this special benefit as if this were water or sewer services delivered to my home, which doesn't benefit me at all. This is wrong, wrong, wrong. And if you don't realize it, you're just as bad as Indra and Gail. You'd better come up with another way to maintain, repair and upgrade Ski Way and it's not too early for you to be thinking about it.

If you want a suggestion, go back to the District's history when there were no roads. Every local parcel owner directly and specially benefited by a new street or road was assessed for their construction/maintenance/repair costs. EVERY one. So why is it any different for Ski Way? Why isn't every local parcel owner who is directly and specially benefited going to be assessed the costs? RATHER THAN ME?

It's called being fair. NOT being a "taker." Being a leach. One Division, One Team.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR MARCH 8, 2023 MEETING –
AGENDA ITEM G(1) – POSSIBLE APPROVAL OF PROPOSED WATER
AND SEWER UTILITY RATES**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! It doesn’t matter what it is. Because it’s essentially *everything*! Over and over and over again. Essentially everything one examines having anything to do with IVGID eventually leads to a finding of incompetence, deceit, evil, and waste. Which is generally hidden from the IVGID Board and the public by our wonderful staff who are so quick to publicize their “transparency” yet in practice, exhibit the exact opposite. And here we have another example. Staff’s embracement of HDR Engineering’s (“HDR’s”) modified utility rate study. A study which caps the District’s capital costs at a maximum of 76.65 times that of the typical single family residential customer, when the District is using more than 1,500 times the water! And that’s the purpose of this written statement.

I keep telling the Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can and should be more efficiently provided/ administered by another district³, Washoe County, or more preferably, IVGID should simply be dissolved³ and its functions taken over by the private sector. Regardless, in the interim and in order to provide evidence in support of dissolution, let’s examine another example of the waste the District engages in which ends up costing local parcel/dwelling unit owners even though this waste in

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.”

particular has nothing to do with parcel's/dwelling unit owners' "availability" to access and use District public recreation and beach facilities and the programs offered thereat⁴.

My E-Mail of March 5, 2023: On March 5, 2023 I sent an e-mail to the IVGID Board⁵ warning members of the subterfuge being perpetrated by our Public Works Director in tandem with HDR principal Shawn Koorn⁶; especially given it was placed on the Consent Calendar. Although I took no issue with HDR's Revenue Requirement Analysis, I did with the level and structure of its rate design and proportional distribution of revenue requirements to various customer classes. So I asked this matter be transferred to the General Business Calendar so it could be discussed, and that the following matters be discussed and modified given the Problem Here is Not Revenue Increases, But Rather, Continuation of the Current Rate Structure:

1. The Failure to Assess Standby Service Charges to Those Parcel Owners Who Are Not Current Water/Sewer Customers For The Availability to Connect to The Public's Water and Sewer Systems on Their Schedules Rather Than The Public's;
2. The Failure to Recover Defensible Space Fees From All Local Parcels;
3. The Failure to Address Wastewater For Irrigation Rates;
4. The Assessment of Admin Charges Based Upon "Accounts" Versus "Customers;"
5. Reducing Mandatory Backflow Prevention Device Inspection Charges to The District's Cost;
6. Eliminating The Public Service Recreation Exemption Which Allows The District And its Favored Collaborators to Escape Excess Water Charges;
7. Modifying The District's Capacity Adjustment Factor ("CAF") Which Does Not Fairly Apportion Costs Based Upon Commercial Customers' Demands Upon The Public's Water And Sewer Systems; and,
8. Modifying The District's Commercial Customers' Water And Sewer Capital Improvement Costs ("CICs") Based Upon Commercial Customers' Demands Upon The Public's Water And Sewer Systems.

⁴ This is the justification staff claims for its involuntary assessment of the Recreation ("RFF") and Beach ("BFF") Facility Fees (go to https://www.yourtahoepalace.com/uploads/pdf-ivgid/G.2._- _Recreation_Standby_and_Service_Charges.pdf).

⁵ That e-mail is attached as Exhibit "A" to this written statement.

⁶ The reader can learn of these matters by reviewing the particulars of Exhibit "A."

Conclusion: HDR's Rate Study results are flawed because of at least three factors. First, IVGID staff have interfered with process and thus corrupted it. HDR has taken its charge from the direction given by District staff.

Second, rather than being fair and impartial, Mr. Koorn sees his roll as being a "hired gun." In other words, he is willing to compromise his integrity for money to become an accommodator for his client.

And finally, the study is ridden with discriminatory provisions and preferences which favor the District's commercial business enterprises to the detriment of the single family residential customer. This violates the District's obligation to not adopt unfair and unjust water and sewer rates⁷.

And You Wonder Why the Recreation ("RFF")/Beach ("BFF") Facility Fees Which Pay For Essentially Everything Staff Expend, Which the Rest of Us (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).

⁷ See NRS 704.040(2).

EXHIBIT "A"

March 8, 2023 Board Meeting - Agenda Item G(1) - Approving Proposed Amendments to Our Updated Utility Rate Study in Conjunction With Setting a Date and Time For a Public Hearing on Those Amendments - ON THE CONSENT CALENDAR No Less!

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>
Subject: March 8, 2023 Board Meeting - Agenda Item G(1) - Approving Proposed Amendments to Our Updated Utility Rate Study in Conjunction With Setting a Date and Time For a Public Hearing on Those Amendments - ON THE CONSENT CALENDAR No Less!
Date: Mar 5, 2023 1:28 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Well here we have the same re-occurring problem surfacing its ugly head. As DJ Kahled would counsel, "here's another one."

As you will see, it's our staff (are you reading Gail?). Is our staff simply stupid? Or are they intentionally deceitful because they have a hidden agenda, and they see their jobs as achieving that agenda rather than doing what's right? In other words, given the ends, in their minds their deceitful means are justified. Lovely!

Because local resident Riner the Whiner and his band of lemmings accuse me of baseless claims criticizing our wonderful staff without facts, let's review the facts, shall we?

1. Artful Labeling of This Agenda Item: Staff want us to think this agenda item is nothing more than setting a date and time for a public hearing on proposed water/sewer rate increases. Not true. Staff want the Board to approve its proposed rate increases as well. A very, very different subject. So please understand this agenda item for what it really is. And that gives rise to its placement on the agenda.

2. Consent Calendar: Now that you know what this agenda item is REALLY all about, why would you keep it on the consent calendar? Staff's proposed modified water/sewer rate schedule needs to be discussed and hopefully modified. You can't do this on the consent calendar. Especially given this is not a "routine" matter. So please one of you Board members ask that this agenda item be transferred to the General Business calendar so it can be adequately discussed.

3. Staff Interference: Please understand that you DON'T have before you an impartial rate study prepared by an unbiased third party professional. HDR tells us very clearly that "the costs associated with providing water and sewer services...HA(VE) BEEN DEVELOPED BASED ON THE INFORMATION PROVIDED BY...DISTRICT" STAFF (see page 91 of the Board packet). In other words, Brad Underwood has intentionally INTERFERED with HDR's rate study because staff have a different agenda than what's just and fair for the residential customer. And why? Because Mr. Koorn doesn't want the District's commercial business enterprises to pay their fair share of water/sewer capital infrastructure and debt service requirements, nor what's just and fair insofar as the utility rates which are charged. And Mr. Koorn being the true professional that he is, has allowed himself to be played by his client. Because if he were to balk, look at all the future business he would be throwing away because he's not a team player.

Don't you recall when I attempted to reach out to Mr. Koorn to discover his intended scope of work in the very beginning and he refused to speak BECAUSE HE HAD BEEN SO INSTRUCTED BY MR. UNDERWOOD? So understand this dynamic for what it is!

4. Mr. Koorn is Nothing More Than a Hired Gun For Staff: This is what we call lawyers in the legal biz. Professionals who will compromise their integrity for money to become an accommodator for their client (you'd know about this Trustee Tulloch, wouldn't you?). Thank you Mr. Koorn! Don't you know that the law in Nevada is that public utility rates must be just and reasonable [see NRS 704.040(2)]? And free from discrimination and preference? Is that how you'd describe your rate recommendations? And if not, how do you reconcile the dichotomy?

5. I Take No Issue With HDR's Revenue Requirement Analysis: Comparing necessary revenues to projected expenses (see page 91 of the Board packet).

6. I DO Take Issue With HDR's Cost of Service Analysis: Its proportional distribution of revenue requirements to various customer classes (see page 91 of the Board packet).

7. I DO Take Issue With HDR's Rate Design Analysis: The level and structure of the rate design which proportionately and fairly generates the targeted level of revenues (see page 91 of the Board packet).

8. Examples of Mr. Underwood's Intentional Deceit: Mr. Underwood tells us that his proposed "utility rate increase(s are) based upon (the) average customer using 10,000 gallons per month for water (see page 83 of the Board packet). Really? Take a look at your most recent IVGID utility bill. There you will find, where I have found, where staff have represented that the median single family residential customer used only 1,629 gallons for the month. That's 16.3% of the volume represented by Mr. Underwood! Why the difference? And this admission means that there are hundreds if not thousands of single family residential customers who are using NEXT TO ZERO WATER, at least during winter months, if not beyond.

First, Mr. Underwood is using the massive water usage of the District's commercial businesses to come up with his "average" which skews the results. And in the District's favor.

Second and as such, this average is not limited to single family residential customers. Whereas there are over 8,000 District sewer and/or water customers, more than half are NOT single family residential owners/occupants. So why throw them into the mix for proportional rate purposes?

Third, the wastewater we provide to Clear Creek for irrigation purposes is NOT included in these totals. Why not? This omission skews the results even further insofar as the single family residential customer is concerned. And again in the District's favor.

Finally, there is a difference between "average" and "median." Median is far more indicative of the truth. And Mr. Underwood knows this.

So like I asked. Stupid or intentionally deceitful?

9. Another Example of Mr. Underwood's Intentional Deceit: He has told us that the additional \$2 MILLION we have been paying for sewer since 2012 to fund replacement of Phase II pipe which are part of the effluent pipeline, will not increase after we bond to fund that replacement. But Mr. Koorn tells us that "with the addition of new long term debt, to fund the effluent pipeline project...annual debt service payments (will) increase in total to approximately \$2.8 Million by FY 2028 (see page 98 of the Board packet). I don't know where Mr. Koorn got his financing numbers in order to come up with his \$2.8 Million estimate, but let's assume his estimate is accurate understanding that debt service costs may very well be

higher in today's environment of higher interest rates. That means our sewer rates need to increase more than the \$2 Million annually we have been paying (by at least \$800K).

So like I asked. Stupid or intentionally deceitful?

10. The Increase in Rates Over the Last Ten Years: 2013 single family monthly residential water rates, without consideration of any water consumption whatsoever, were \$24.63. Under proposed 2023-24 monthly water rates, again without consideration of any water consumption whatsoever, staff recommends an increase to \$37.89. That's a 53.84% increase or roughly an average 5.38%/year increase, each and year, over the last ten years. And this doesn't include the increase in water consumption rates from \$1.28/thousand gallons to \$2.15/thousands gallons.

2013 single family monthly residential sewer rates, without consideration of any water consumption whatsoever, were \$39.25. Under proposed 2023-24 monthly sewer rates, again without consideration of any water consumption whatsoever, staff recommends an increase to \$68.14. That's a 73.6% increase or roughly an average 7.36%/year increase, each and year, over the last ten years.

11. The Problem Here is Not Revenue Increases, But Rather, Continuation of the Current Rate Structure: HDR admits that it has continued the current rate structure (see page 83 of the Board packet). And its justification is twofold. First, "the objective of the cost of service analysis is (something) different (than simply) determining the revenue requirement" (see page 95 of the Board packet). And second, "the costs associated with providing water and sewer services...has been developed based on...information provided by" staff (see page 91 of the Board packet). Thus this rate determining exercise is as much a problem as going through the budget process by starting out with last year's operational BASELINE. All the faults of the baseline budget are swept under the rug starting with this year rather than being critically analyzed. Here by embracing the current water/sewer rate structure, all of its faults are swept under the rug rather than being critically analyzed. I want you the Board to critically analyze the District's current water/sewer rate structure.

What follows are the problems I find with that rate structure. And those are the ones which need to be modified. Some are very simple. Others are not. But at the end of the day each and every one results in additional revenue which translates into a lower rate increase.

12. The Lack of Standby Service Charges to Those Parcel Owners Who Are Not Current Water/Sewer Customers: How many vacant parcels are there in the district? How many don't have water or sewer connections? How many aren't water or sewer customers? I think you're going to come up with a number of about 225. So why isn't HDR suggesting that these parcel owners pay something for their availability to use the District's water and/or sewer systems on their time schedules rather than ours? Once these landowners become water and/or sewer customers and they pay like the rest of us, their standby service charges can be removed. But until then, why not now?

13. The Failure to Recover Defensible Space Fees: Closely related to the absence of standby service charges (see above), are the absence of defensible space charges. Every parcel which is a water customer is charged a monthly defensible space charge (\$1.05). This is the District's means of raising \$100K of the \$200K annually (the other \$100K comes from our Rec Fee - Community Services) necessary to pay NLTFPD for creating/maintaining our halo of protection around Incline Village/Crystal Bay against a massive forest wild fire! The issue isn't whether vacant property owners have any improvements capable of being destroyed by a major wild fire. But rather, whether everyone is paying his/her/its fair share. Here these property owners pay NOTHING. Isn't it time they pay like the rest of us?

14. Wastewater For Irrigation Rates: I have written to you and past Boards on a number of occasions about the nonresidents in distant places who are using our treated wastewater for their irrigation needs. And they are paying a fraction of what we are paying for our irrigation. This is because of a back room deal negotiated by former Public Works Director Joe Pomroy, Clear Creek, and some living trust user close to Clear Creek (I can't remember the name off hand).

And there may be other users as well - we just don't know (why don't you Board members ask Mr. Underwood?). The added income we get from these users is next to nothing and it is nowhere near our cost to extend our effluent pipeline to deliver wastewater to our wetlands in Carson City. Yet if we didn't provide this water to these users, they would be paying many, many times what they are paying now to one or more municipal providers. So why aren't we making these users pay their fair share? Why do we do nothing even though everyone knows that staff had and has no authority to be entering into contracts to sell water/sewer services/products (like wastewater) to these users? We're about to spend quite a bit of money to upgrade our ability to discharge our wastewater and make it available to be used by Clear Creek and company. So why aren't these users being charged their fair share? And for many years to come into the future (their rates are locked in, whereas ours change every year)?

15. Admin Charges Based Upon Our Customer Being an "Account" Versus a "Customer:" One of the components of our water rates is an administration charge. But rather than charging each and every user or EDU an admin charge, the District only assesses "accounts." So all the condos, PUDs and apartments in town that receive their billings as a single account rather than the number of EDUs represented by that account. Like Tyrolean Village with 227 or so EDUs which is charged only one admin charge because it is billed as a single "account." I know what you're going to say but please understand the admin services provided to each account are the same or even less than those provided to the EDUs included within that account. Please don't point to the water/sewer bills we send out which are approximately half the number of EDUs. Because we outsource all water/sewer billings and the savings in billing costs are essentially nonexistent. So the admin costs to us insofar as the 227 utility customers we have in Tyrolean Village are the same as the account to which they are billed.

You need to press staff to learn exactly what services the admin charge really pay for. And then to compare those to the services realized by the typical residential water/sewer customer/ I did this some years ago with Joe Pomroy. It turned out the minimal services provided were the same. Which means Tyrolean Village should be billed 227 or more admin charges versus the one it is currently being charged. And.BTW, if you were to look at the Tyrolean Village water bill you would discover it is charged 227 or more defensible space charges/month even though it is billed as a single "account." Therefore there is no reason why a single account with multiple EDUs like this one cannot be charged multiple admin charges. And it should!

16. Backflow Prevention Device Inspection Charges: The District requires every water user with boiler heating or irrigation to have installed at least one backflow prevention device. And those devices are required to be inspected yearly. I don't take issue with any of this so far. However, the District is charging TOO MUCH for this service it performs in house. Yet Mr. Underwood admits "there are no recommended changes to" his department's "fee schedule" (see page 84 of the Board packet), These inspection fees have been the subject of "creep" over the last several years and now total \$65/device. Which means that if you are a single family residential customer and you have multiple backflow prevention devices, you are charged multiple inspection fees even though those inspections are all part of the same inspection trip. Is that just?

The District should NOT be making a profit on these mandatory inspections. We know they're making a profit because there are a couple of private competitors in the community who are able to provide the same inspection services FOR LESS. And if they can charge less, why can't our in-house inspectors do the same thing? Maybe it's time we have an independent investigation and recommendation by a consultant insofar as the District's actual costs to provide this service? And then the result becomes the modified charge.

17. ELIMINATE The Public Service Recreation Exemption: This is the biggest inequity perpetuated by maintaining the current rate structure. Go to section 2.40 of our Water Ordinance No. 4: There you will find this exemption. And what is it? A little preference staff have created for THEMSELVES which exempts our as well as many of our special interest collaborators' various recreational venues, from paying excess water charges like the roughly 125 or so single family residential customers who irrigate landscaping pay. Let me put this in perspective. Judy and I have landscaping so

during the summer months we typically consume 30+ thousand gallons of water for a couple of billing periods. So some of our water use (that in excess of 20K gallons) is billed at a much higher rate. And why? According to the party line, allegedly as an incentive for us to conserve water..Now let's compare this use to the millions of gallons of water used by Diamond Peak for snowmaking in a monthly billing period. Or the millions of gallons used by our two golf courses for irrigation purposes in the summer months. Or who knows how much is used by the high school to water its athletic fields? Or the various athletic fields and Preston Field which are used by the general public as a whole? Or Incline Park which is used by the middle school as its athletic field? Or the county's east/west parks at either end of Lakeshore Blvd? Or how about the irrigation needs of Incline and Burnt Cedar beaches notwithstanding they are NOT "accessible to the public" and thus DON'T technically qualify for the exemption (and nevertheless, they receive the exemption)?

Do you realize that staff report that 70% of all water used in the District is used for irrigation purposes? Go to pages 414-427 of the minutes of the Board's November 9, 2022 meeting. There you will see where staff admit this fact. This means that in reality, the District's commercial businesses are using in excess of 55% of all District water use for THEIR irrigation purposes. Yet they are paying but a fraction of the costs to deliver this volume of water. This fact will have more relevance once we examine the UNfairness of Mr. Koorn's proportionality assumptions..

None of these users has any incentive whatsoever to conserve water and their waste is many thousands of times that of Judy/I. Why hasn't Mr. Koorn addressed this exemption? What is his justification for perpetrating the preferential water rates IVGID's commercial businesses and their favored collaborators benefit from to the detriment of the rest of us? Make him explain his reasoning in public because I think you're going to learn that this was a given thrust upon him by our wonderful staff because the latter have their own interests in mind rather than those of the public. Why don't you ask Mr. Koorn how many of his other public utility clients have preferences like this one incorporated into their utility rate schedules? You need to eliminate this preference. And when you do you will see that its elimination will generate millions of dollars more which can reduce the water rates the single family residential customer pays. And then we won't have to get into the discussion about how much is too much to be increasing water rates to commercial irrigation customers [i.e. a meaningless \$2.65/thousand gallon units to the commercial customer versus \$2.15/thousand gallon units to the single family residential customer (see page 97 of the Board packet)].

Is the elimination of the Public Service Recreation Exemption going to increase the operational costs at the District's various recreational venues? You bet. Is that going to create more of a loss than the loss staff currently report? Yes it is. Is that loss going to require more of a subsidy from our RFF/BFF? Sure. But maybe then when people see how much of a REAL subsidy they are paying, they'll start objecting?

18. The Capacity Adjustment Factor ("CAF") Needs Revision: Staff attempt to come up with an adjustment factor which allegedly makes its excess use of water fair when compared to the use of the single family residential customer. It's called the CAF which adjusts capital and base rates, and grants excess water usage before excess water charges kick in. The CAF is based upon the diameter of a user's water meter. But this methodology is NOT fair because it doesn't equitably pass on the real added costs to those users who place the greatest demands on our public water/sewer systems. For instance, Diamond Peak has a 10" diameter water meter which provides water for snowmaking. Because of the larger diameter, the District pays 76.65 times the CIP cost the single family residential water customer pays. But remember that the median single family residential water customer uses 1,629 gallons of water/month. Diamond Peak uses MILLIONS leading up to and during regular season. The infrastructure costs to create/maintain a system which is capable of furnishing the water needs of Diamond Peak, when compared to those of the single family residential customer, is infinitely more than the 76.65 times charged. And so on, and so forth.

The diameter of one's water meter doesn't adequately take into account the real add'l costs and capital requirements some of our users place on the public's water/sewer systems. And it needs to! Just look at the toilet use at the Diamond Peak base lodge. How many times are they flushed during a busy weekend? Now compare those flushes to those of the median single family residential user Especially the 60% or more who reside elsewhere. When does the single family

residential user demand 100% of the volume of water that can pass through his/her water meter? When does Diamond Peak? Why then use the diameter of a water customer's water meter, which measures the maximum volume of water which passes, as the methodology measure? I think there needs to be a CAF multiplier. It's just that the one we use is woefully inadequate. If you examine what the AWWA recommends, where as here we have historical data of substitute as a methodology, that's a fairer methodology. So why don't we? And why didn't Mr. Koorn recognize this and suggest a fair methodology?

19. Commercial Customers's Water Capital Improvement Costs ("CICs") Should be Increased Based Upon Their Actual Historical Water Use: What are the water infrastructure requirements commercial customers like IVGID place on the public's water system? How about up to 40 million gallons of water for snowmaking use (just) in a season of 2-3 months just at Diamond Peak (see the District's Public Works Newsletter for December 2018)? Or IVGID's two Lake Tahoe golf courses, each of which typically uses 75 million gallons per year in irrigation water (see the District's Public Works Newsletter for December 2018)? Or water pumps capable of pumping as much as 3,000 gallons/minute [half of IVGID's system wide capabilities from Lake Tahoe (see the District's Public Works Newsletter for December 2018)], just for Diamond Peak snow-making? Or water tanks capable of storing as much as 3 million gallons just for Diamond Peak snowmaking (see the District's Public Works Newsletter for December 2018)? Or a water system that can feed sixty-five percent (65%) of the 4.6 million gallons used community wide during (just one) 24-hour period (at) Diamond Peak for its snowmaking (see the District's Public Works Newsletter for December 2018)? Or the staff coordination necessary for your Public Works water staff to stay in close contact with Diamond Peak's snowmaking staff (see the District's Public Works Newsletter for December 2018)? Commercial customers' demands on the public's water system are legion compared to those of the median residential customer. And so are the capital infrastructure requirements. So why then is IVGID only being assessed a maximum of 76.65 times the CIC costs the residential customer is charged? When Diamond Peak is using over 1,500 times the water the typical single family residential customer uses. Is this just and reasonable Mr. Koorn? Because it is not, I suggest relying upon historical water use data available to IVGID staff to base CIC costs on (i.e., the volume of water actually consumed compared to the 1,629 gallons the median single family residential customer uses in a month).

So there you go. The problem with the water/sewer rate increase recommendations Mr. Koorn has made is the Current Rate Structure he proposes perpetuating. Here I've given the Board a roadmap to address the deficiencies of that structure. Please travel the roadmap to come up with just and reasonable rates [this is the legal standard - see NRS 704.040(2)], especially insofar as the single family residential customer is concerned, before you start passing resolutions which declare the Board has already found that the current faulty rate structure should be perpetrated.

Respectfully, Aaron Katz

I am commenting on the proposed golf courses rate increases for the upcoming season. I have several issues and suggestions for the board after reviewing the Memorandum from Director Howard.

My name is Harry Swenson, I have lived in Incline Village since my retirement about 10 years ago, I am a very active user of Our golf courses.

First-off I want to commend Director Howard and his staff on the development and operation of Our outstanding Golf venues!

As Director Howard stated in his memo to the board there is solid rationale for rate increases such as inflation, but I am thoroughly confused by his rationale which stated 1) Popularity of golf, 2) residence emphasize that we come first or 3) rates that are commensurate with other venues in the region. Other than inflation I am not sure how these other justifications are meaningful for a cost increase for the residence that "own" Our courses. Unless future plans are to limit general public access to the courses meaning that IVGID residence would need to pay full-recovery costs. This might be a good policy for the trustees to consider, but I thought that the general public use is primarily to off-set the resident owner's costs.

Director Howard's memo states that preliminary-analyses has shown significant cost/round growth at the Champion course, much less for the Mountain course. As we all know IVGID has

and continues to have problems with the development and justification of budgeting and financial issues, thus I hope that these analyses were overseen or assisted by the IVGID audit committee, if not it should be prior to the board agreeing to the rate increases. Of special consideration should be the recognition of one-time or limited disruptive events such as 1) delayed delivery of the new golf carts causing increased maintenance costs, 2) the burglary of the golf shop, 3) the usage and application of the “no-show” fees and 4) weather/ smoke loss of playing rounds which can significantly affect cost/round analyses. Last year there appeared to be more than normal weather losses, but thanks to this year’s winter, smoke should no longer be an issue for the foreseeable future.

A final issue that should be considered is “play pass” no-shows. Due to difficulty in getting tee times, I often come to the Champ course as a “walk-on” which is usually accommodated. But there have been several times in which a group of residences with play passes book times and are often allowed to go with empty spots in their groups. I pointed this out to the golf shop and was told that I couldn’t join the empty spot since they already “paid.” This policy is a clear loss of revenue to the course. Most courses require check-in, even with passes, at least 10 minutes prior to tee time or your spot is available to anyone available to play.

I leave you with the following recommendations and advice.

- 1) Have the IVGID audit committee help or review the golf course budget analyses.

2) Review and consider golf policies regarding general public usage and play pass no-shows.

3) Develop and have routine trustee review of course goals, quality and financial metrics

Thank-you

Iljosa Dobler, 995 Fairway Blvd. Public Comment – IVGID Board meeting 03/08/2023 – to be included in the minutes of tonight’s Board Meeting.

For the last 7 years, IVGID published the IVGID Quarterly. This full-color glossy magazine is mailed to all property owner of Incline Village and Crystal Bay. Now published FIVE times a year and has re-named itself “IVGID Magazine”.

The Village Alliance (web site: www.ourivcbvoice.com) decided to run an advertisement in the magazine. The Village Alliance is a volunteer advocacy organization for the rate-payers – especially homeowners - of Incline Village and Crystal Bay. We submitted an ad with a picture of Crystal Bay from the Flume trail, our web site link, and our tagline: Your local source for truth and transparency. IVGID’s General Manager refused our Ad, stating “*Our policy with the IVGID Magazine (formerly IVGID Quarterly) is not to accept any ads of a political nature – this would include candidate ads, or ads for organizations determined to be political in nature. Per our agreement with CC Media, the publisher of the IVGID Magazine: “The District shall have the right, in its sole and exclusive discretion, to disapprove of and exclude any product or business from advertising in the Magazine.”*

What is wrong here? I only have time to list 3 items:

One: **The First Amendment of the US Constitution** forbids the government to regulate speech in ways that favor some viewpoints or ideas at the expense of others. I have included legal citations in my written comments.¹

Two: There is **NO** IVGID Board Policy that I could find. So, **whose** policy is it?

Three: **The publication has approved FREE content for another advocacy group, the IVCBA.** This group says it advocates for the business community. In contrast, the Village Alliance is willing to pay – and yet we are disapproved.

This magazine is produced with public funds but the advertising revenues, which exceed \$40,000 per issue, go to CCMedia. Staff writes all the content and provides only one perspective: IVGID’s views. Isn’t that the definition of propaganda?

The Trustees need to step in, address accountability, and produce a policy applicable to all.

¹ Citation *Members*

of the City Council of L.A. v. Taxpayers for Vincent, 466 U.S. 789, 804 (1984); see also *Rosenberger v. Rector and Visitors of Univ. of Va.*, 515 U.S. 819, 829 (1995); *Cornelius v. NAACP*, 473 U.S. 788, 806 (1985). Viewpoint discrimination occurs when “the specific motivating ideology or the opinion or perspective of the speaker is the rationale for the restriction.” *McGuire v. Reilly*, 386 F.3d 45, 62 (1st Cir. 2004)

March 8, 2022

Public Comment by Clifford F. Dobler

The IVGID Board make up consists of three members, Dent, Schmitz and Tullock, who have served on the Audit Committee for several years and are quite familiar with the almost complete breakdown in internal controls, accounting and financial reporting.

I appreciate the efforts of Sara Schmitz in bringing to light an initiative to engage help from an outside consulting group to provide recommendations to improve 6 areas of concern.

My question is after the recommendations are completed will management comply?

Over the past 4 years starting with the Moss Adams reports on financial reporting, it was agreed that the Moss Adams recommendations would be followed. However, management DID NOT and I repeat DID NOT follow ALL recommendations.

A few examples

- 1) Cease contra revenue accounting for punch cards - **Never done**
- 2) Classify facility fees as program revenues rather than general revenues in the Statement of Activities of the annual report. **Never done**
- 3) Classify facility fees as non operating revenues in the Statement of Revenues , Expenses and Change in Net Position of the annual report. **Never done.**
- 4)Allocate historic interest income to the proper funds as required by GAAP. **Never done.**
- 5) The largest is the charge off of expenses which were improperly recorded as capital assets. This item alone is unbelievable and impossible to comprehend the resistance by management in reclassifying capital assets as expenses for the agreed upon look back period of five years. Over four years, prior period charge offs were leaked annually with \$803K charged off in 2019, \$3.3 million charged off in 2020, \$696K charged off in 2021, but hid in current year operating expenses violating GAAP on materiality and NOTHING charged off in 2022. Yet in 2022, \$2.7 million of costs was charged to expenses on additional items with no consideration of reviewing the previous years. Those previous year costs amount to \$9.6 million before accumulated depreciation.

So after four years, the task of cleaning up improper reporting remains incomplete. As a whole the charge offs amount to about \$14.4 million. Concerns over the materiality of the misclassifications may require a restatement of the annual reports.

Until you change the existing culture of the District, your efforts, as Trustees, may be swept aside.

This written statement is to be made part of tonight meeting minutes