

IN EFFORTS TO COMPLY WITH
STATUTORY REQUIRMENTS, ENCLOSED
ARE THE ABBREVIATED MEETING MINUTES
OF FEBRUARY 8, 2023 AND FEBRUARY 22,
2023. A MORE DETAILED AND
TRANSCRIBED VERSION OF THESE
MINUTES WILL BE FORTHCOMING AT A
LATER DATE.

MINUTES

REGULAR MEETING OF FEBRUARY 22, 2023 Incline Village General Improvement District

ABBREVIATED MEETING MINUTES

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, February 22, 2023 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

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

Members of Staff present was Director of Finance Paul Navazio, Director of Public Works Brad Underwood, District Fleet Manager Rich Allen and Director of Human Resources Erin Feore. Members of the public physically present were Jim Croley, Myles Riner, Kristine Keever, Aaron Katz, Judith Miller, Margaret Miller, Jack Dalton and others.

C. INITIAL PUBLIC COMMENTS*

Jim Croley read from a prepared statement which is attached hereto.

Myles Riner read from a prepared statement which is attached hereto.

Kristine Keever read from a prepared statement which is attached hereto.

Aaron Katz read from a prepared statement which is attached hereto. He referenced Mr. Riner "Whiner" and stated that is the new name he is going to give him; they are baseless allegations and no facts to it. He commented he is not the only one that rejects Mr. Faustus' contract and he is not the only one that has provided evidence that he has done nothing for the Community in at least the last 10 years that has resulted in any Federal funds as a result of his effort. He referenced 30 days and stated his contract could be terminated and suggested terminating it. He continued that he not only gets his retainer, but he gets travel expenses too; he could have done this on zoom but he wanted to make a nice little trip to Lake Tahoe at the Community's expense. He stated the contract says the

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District General Manager has to approve his travel ahead of time so he asked the District General Manager if he approved it and how much it was; he has not received a response. He continued that when he comes here to present his dog and pony show, ask him how much Mr. Faust is charging the Community. He commented that he found 5 parcels that have not been charged the Recreation fee and that costs everyone money because a budget is passed for X amount of dollars; divide it by the number of people paying the Recreation fee and now it's being divided by 5 less than what it should be. He continued that he called it to the District General Manager's attention and hears nothing from him, which tells him he is right; his written statement has the breakout from the Treasurer's office where you see they are not paying. He referenced the presentation of fleet and stated it's a wasteful dog and pony show similar to the beach house which cost at least \$10K in January and will probably be \$20K in February. He stated now there is a repeat performance except it is called fleet presentation; when they come up with their dog and pony show, be sure to ask them how much of unreimbursed Staff time are they charging everyone for them to do the presentation on fleet and by the way, they want 8 million dollars to do it. He stated he was going to talk about another subject but there is no time to do it; it deals with Staff refusing to provide the breakdown of all of the expenses regarding services and supplies that he and Trustee Schmitz have asked for. He continued that Staff promised him the documents by the 17th and he still has not received it.

Judith Miller commented the first meeting of the year was a refreshing change; she still has to commend the Board as they have expressed respect for each other as well as for members of the public. She stated she would like to refute someone's argument that any activity or things that were done at the meetings that may have been negative towards certain management personnel; it's not the reason why the District cannot get people on the beach to be lifeguards or work at the Diamond Peak parking lot. She continued that she listened to a TRPA meeting today; there are a number of Community Members from around the lake that recognize the reason why the District cannot get Staffing is because of a lack of affordable housing. She stated she hopes that the Community does everything possible to discourage short-term rentals; the balance between short-term rentals and workforce housing has been disproportionate for a number of years now. She continued that there used to be a ready supply with condos and now they are nearly all short term rentals; she reads on social media how employees used to rent a place; it was a condo that apparently the management did not provide hot water. She stated the reason why there are no employees is because of the housing situation. She commented she was surprised to see a list of the Board priorities; she agrees that the effluent pipeline and pond-lining project are things that cannot be deferred. She continued that for the ones that have to do with the beaches or community services, there has never been a survey listing all of the

projects and telling people how much they cost. She stated a survey needs to be sent out; the county did something similar years ago before it issued its parks bond so if a bond is contemplated, it should have provisions.

Margaret Martini commented that technology is a wonderful thing; it would seem a prudent idea if all employees kept an hourly log in the interest of transparency; therefore, when records were requested, it would be completely transparent which fund each item is accountable for. She continued that this would completely eliminate all the time and effort to scan through items that are public records requests and would also give the Directors an opportunity to scan exactly what their employees are working on and then progress can be questioned or discussed. She continued that this would also be a directive for the Directors to comply with so their time can also be correctly charged out and transparency. She stated this is a simple fix for some of the items that have been brought forth on the agenda; it should only take 1-2 minutes each hour to do a log of the activities they are performing. She stated perhaps it could be a job for the Director of Administrative Services and she could also keep track of each hour expended; this is a simple solution to an ongoing problem of excess time and Staff charges. She stated technology is wonderful and IVGID has spent loads of money to changing or updating its technology; a lot of it has been brought forth on the recommendation of Staff which is then sold to the District General Manager and then sold to the Board of Trustees. She stated every employee has a number or a last name and can be easily identified when attached to a particular job being done; that way if there is an employee doing several jobs for different departments, it is an item that can be accountable. She continued that it might be an incentive for the elimination of several part time positions and the audit of employee time and duplication of duties; it would also provide an accurate cost of employee time for each project or job. She stated it is called accountability for the employees and the management; this is a simple fix for looking at an employee audit that is needed; if an employee is not on board with this, they should seek other less accountable employee opportunities. She continued that maintaining an excellent Staff is a priority but it is not all about Staff; it is about efficiency in managing the whole of IVGID which includes maintaining a way that is commensurate with the market rate salaries. She stated benefits are benefits and should not be considered an expectation for being employed by the District; job descriptions need to be identified so all of the extra Staff expenses can be reduced or eliminated. She is looking for the Board of Trustees to be onboard with employee time efficiency, project efficiency, best managing costs overall; she thanked them for their service and for keeping in mind they have a fiduciary duty to spend the tax payers money in the most responsible way.

Jack Dalton commented there is a lack of information and there is information here by the "Community" that are recruited people; he will not name any names, but they are recruited. He stated if you go around, no one knows about the effluent pipeline; on November 28th, Chairman Callicrate said he was shocked that it was now going to be 65-70 million. He asked where the information was before and who in the Community knows it. He stated he goes around and asks people, not to cast stones as he is not interested in casting stones but is interested in efficiency. He continued that they do not have information that they should have as voters and he would appreciate a major effort to have the information available. He referenced Ordinance 7 and stated there is nothing about it and nothing in writing; he never had situation where he paid \$50K for a lawyer and never got a written report.

Ray Tulloch commented that he would not usually take up time in public comment; he feels that in light of the totally baseless, unfounded and uninformed allegations made against him by a member of the Community who claims she is so heavily invested in the community; she made her pre-prepared statement, apparently prepared by someone else and then disappeared; she did not have the courtesy to wait for the meeting. He stated just to clarify the situation; he does run the ski team at Mt. Rose and he does not think that is any secret. He referenced whether it is a conflict of interest and stated Diamond Peak does not have a ski team; it is run by the Diamond Peak Ski Education Foundation, which has nothing to do with IVGID so he is not sure where the conflict of interest is. He continued that perhaps Ms. Keever should do more homework or get whoever did her speech to do their homework in the future. He referenced his financial disclosures and stated if anyone cares to look at his financial disclosures, they will find a list of every source of income he has, including property rentals in the UK, his UK pension and his payments from the ski resort where he works. He continued that everything is there, unlike one of his rivals in the election who claimed at nearly 60, her only source of income was from real estate; he finds that hard to believe. He stated if anyone thinks there is a conflict of interest or he is hiding anything, they could do their homework.

Charley Miller commented he is a resident and former Engineering Manager for IVGID; he is happy to see that the Beach House project is being resurrected, as it is an exciting project. He continued that it is a 50-year-old building that is really just a shack that needs to be taken down; he sees it as an opportunity for the Trustees to look back and think that they were a part of doing something right. He stated that when building a building for the public, they are never enough, it is always too small, and this Community deserves a lot. He was part of the team that put together the original alternatives in 2016-2017 with Chair Dent and Callicrate and they were some incredible alternatives; they may have been a bit much but he is not so sure.

He continued that everything needs to be investigated as far as what the community wants and at some point, a survey is a good idea. He stated he wishes it was built back then; it was 2.5 million dollars and everyone would be high fiving with an amazing amenity. He continued that there was a team of architects and experts that looked at the grab and go idea as well as a kitchen; when he listened to the previous meeting, all he heard was bathrooms and getting rid of the bar. He stated it frustrates him a bit; there is one opportunity to do this and it needs to be done right as the building will be there for a long time. He continued that he recommends a municipal financial advisor to look at what the Community can afford over a 20-year span and bonding the projects; prior to a survey, the true costs need to be looked at for current parcel Owners and future parcel Owners.

Yolanda Knaak commented that she appreciated that Flashvote has been brought back; she thinks it is important for the Community to be able to share their feelings on different issues. She commented that upon listening to public comment, it is amazing to her that the public is not hearing the reasoning why the employees had their beach access benefit taken away; it is because of the beach deed. She stated benefits should be reviewed and compared to other places; the list of benefits includes free passes to Diamond Peak and the Recreation Center; she asked how many free passes there are and stated that when a benefit is taken away, maybe another one needs to be added.

Frank Wright commented he is shocked at what is going on within the Community; there is a General Manager who seems to think that rather than giving bonuses out, he will just promote people to jobs that do not exist. He stated that the Director of Administrative Service's job lacks a job description; he is not sure what she currently does for the District but he knows she makes more than the Governor of the State of Nevada and that is outrageous to him. He continued that there are processes that must be followed in order to employ anyone in positions like this; there has to be competitive applications, postings and information sent to the public to show the job is available so other people within the Community can apply for the positions. He stated it is insane to just shove someone into a position that was not available last year and now all of the sudden, it has been created; it is also a violation of State and Federal Law. He continued that he has filed an EEOC complaint on her job as well as the other Director positions that have been created; they also need to have job descriptions, be posted and placed in the newspaper for people who want to apply for these jobs. He stated that whether they get them or not, is not the issue; the issue pertains to being a fair and equitable Community that treats all of the citizens equally and all employees equally by opening the positions up to everyone. He continued there should not be a list or preferred applicant who is already on Staff who is shoved into a job because they like the District General Manager; he cannot do this and he does not think the Board of

Trustees had a clue about what was going on with the Director of Administrative Services or the new Directors. He stated that the HR Department needs to be looked into; it is unbelievable but it is what it is and it is what the Community is dealing with. He continued that he hopes this can be corrected and redirected and make it better for the people who live here; there are a lot of people in the Community that are talented that would apply for the jobs but they are never given the opportunity because these things are ramrodded in.

D. APPROVAL OF AGENDA (for possible action)

Chairman Matthew Dent asked for any changes to the agenda. Trustee Tulloch requested to remove General Business Item G.2.; he stated he had requested that the font size be improved so he could read the numbers being presented. He stated he also asked for the source file so he could make informed comments on it; he has had to take out is magnifying glass to try to read the numbers and it is unacceptable. Chairman Dent requested to remove item General Business Item G.3.; there is an upcoming training where this item could be further discussed afterwards. Trustee Schmitz pointed out errors in the budget and she is concerned about that agenda item being complete and accurate as well. There was discussion on this item. The Trustees agreed to remove item General Business Item G.3.

Trustee Schmitz made a motion for a flexible agenda. Trustee Tulloch seconded the motion. Chairman Dent called the question and the motion passed unanimously.

Chairman Matthew Dent indicated the agenda is approved as revised.

E. REPORTS TO THE BOARD

E.1. SUBJECT: Verbal Update and Discussion with Federal Legislative Advocate Marcus Faust as it relates to advocacy at the Federal level (Requesting Staff Member: District General Manager Indra Winquest)

District General Manager provided an overview of the submitted material. Federal Legislative Advocate Marcus Faust provided a presentation. There was a question and answer period between Mr. Faust and the Board of Trustees.

E.2. SUBJECT: Fleet Division Presentation (Requesting Staff Member: Director of Public Works Brad Underwood; Presented by Fleet Superintendent Rich Allen)

Director of Public Works Brad Underwood provided an overview of the submitted material. Fleet Superintendent Rich Allen provided a presentation. There was a question and answer period between Mr. Allen and the Board of Trustees.

E.3. SUBJECT: Fiscal Year 2022/23 Second Quarter Budget Update: District Financial Results Through December 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Paul Navazio provided an overview of the submitted material. There was discussion on this item.

E.4. SUBJECT: Fiscal Year 2022/23 Second Quarter Budget Update: Popular Capital Improvement Project (CIP) Status Report Through December 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Paul Navazio provided an overview of the submitted material. There was discussion on this item.

F. CONSENT CALENDAR (for possible action)

F.1. SUBJECT: Review, Discuss, and Approve Revisions to Policy 3.1 per Board Direction on 2/8/2023 (Requesting Trustee: Trustee Sara Schmitz)

Trustee Tulloch raised concerns with the presented policy. There was discussion on this item.

Trustee Tonking made a motion to approve Policy 3.1 as presented. Trustee Noble seconded the motion. Chairman Dent called the question and the motion passed 4-1 with Trustee Tulloch voting opposed.

G. GENERAL BUSINESS (for possible action)

G.1. SUBJECT: Review, discuss and provide direction on the District General Manager evaluation process and the potential weighting

of District General Manager goals as part of the evaluation process (Requesting Trustee: Trustee Sara Schmitz)

Trustee Schmitz and the Director of Human Resources provided an overview of the submitted material. There was discussion on this item and feedback from Trustees was provided to Staff. Trustee Schmitz and the Director of Human Resources will work to incorporate edits, update the evaluation tool and bring it back to the Board of Trustees.

G.2. SUBJECT: FY2023/24 Budget Workshop #2- Review and Discuss the Following (Requesting Staff Members: District General Manager Indra Winquest and Director of Finance Paul Navazio)

Director of Finance Navazio proved an overview of the following:

- Follow-up Items from January 25th Budget Workshop
- Board Policies - Multi-Year Capital Planning / Capital Project Budgeting DRAFT Multi-Year Capital Improvement Plan Update
- Board Priority Projects
- Capital Program Highlights - By Fund / Department / Venue Fleet Replacement Plan
- Capital Maintenance/Expense Projects

After significant discussion, the board and staff agreed to evaluate the capital plan to ensure the plan is designed in a way that contemplates recommendations in the community services master plan as well as various venue studies to ensure the ability to execute the projects within the fiscal year and furthermore, alleviate the level of carryover projects. Additionally, create a strategic capital plan over the next 5 – 10 years by venue. The Board of Trustees is considering surveying the community to gather feedback regarding which projects should be of the highest priority.

G.3. SUBJECT: Review, Discuss, and Provide Direction as it Relates to the Flashvote Survey on the Incline Beach House Project (Requesting Trustee: Chairman Matthew Dent *(this item was removed in its entirety from the agenda)*)

G.4. SUBJECT: Review, Discuss, and Consider Declining to Assert Privilege in Redactions to Three Related Public Records Requests for Special Counsel Invoices and Correspondence (Requesting Trustee: Chairman Matthew Dent)

District General Counsel Josh Nelson provided an overview of the submitted material. The Board of Trustees decided to take no action.

G.5. SUBJECT: Review, Discuss, and Provide Direction on Redactions for Pending Public Records Requests (Requesting Trustee: Chairman Matthew Dent)

District General Counsel Josh Nelson provided an overview of the submitted material. The Board of Trustees decided to take no action.

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

District General Manager Winquest provided an overview of the long range calendar. There was discussion on this item.

I. MEETING MINUTES OF JANUARY 11, 2023 (for possible action)

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

J. FINAL PUBLIC COMMENTS*

Mike Abel read from a prepared statement, which is attached hereto.

Aaron Katz commented where is Waldo; Waldo is Tim Callicrate and he is conspicuously absent again. He referenced the General Manager goals and stated his question is why; if the goals are not attained, is he going to be terminated and noted he has a written contract. He stated if the answer is no, then why is there attention on goals; what is it that is trying to be accomplished. He stated he thinks it is to justify a bonus and there is no justification for a bonus; he is paid enough and he already has a cost of living increase. He stated to eliminate the goals as they are a waste. He referenced the beach CIP's and stated he told the Board of Trustees before that 318.015 prohibits use of the process in 318 to develop private property. He stated he keeps hearing that the beaches are private property; if they are, then you cannot use this to get a bond to pay for development. He continued that when you get a bond, it is usually a general obligation bond; you are asking everyone who is a property Owner to put up their full faith and credit and now you are asking people who do not have beach access that are securing one of these bonds. He stated you cannot do that, even though it has been done in the past. He referenced transferring park expenses to the General Fund and stated Trustee Tulloch is correct; it is a shell game and all that Staff has done is reposition funding source from the right hand to the left. He continued that they have not reduced any

of the expense to make room for the general fund. He referenced redacting the attorney invoices and asked if any of the Trustees have seen the invoices that were redacted; he gets the impression that the answer is no. He stated if they have not seen then, how could they possibly know what has been redacted and whether it is the narrowest possibility or whether it is appropriate; it is total improper action on their part.

K. BOARD OF TRUSTEES UPDATE

Trustee Schmitz – updated on beaches – mentioned the traffic study regarding Lakeshore that the county is conducting. Also updated the Board of Trustees on working with Staff and Washoe County to develop and implement signage placement along Lakeshore Blvd as well as potentially Highway 28 to educate the public that there is no public access to IVGID beaches. Lastly, reviewed – contract regarding the pond-lining.

Trustee Tonking – announced that there was a General Manager’s Advisory Committee on a dog park meeting and that she met with the Director of Golf and Community Services to review how no-show fees were charged during the 2022 golf season as well as the process that will be utilized next season.

Trustee Tulloch – plans to meet with the Fleet Department at Public Works. He met with the Director of Public Works regarding various aspects of the Department including Fleet and Engineering.

L. ADJOURNMENT (for possible action)

The meeting was adjourned at 11:10 p.m.

Respectfully submitted,

Melissa N. Robertson
District Clerk

Attachments*:

Submitted by Jim Croley

Submitted by Myles Riner

Submitted by Kristine Keever

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Submitted by Aaron Katz

Submitted by Margaret Martini

Submitted by Mike Abel

Jim Croley

Jim:

Today I would like to present to you and to the IVGID staff a letter of Support and Appreciation for the IVGID Staff and Management, to which 120 residents, property owners, and business operators in Incline Village and Crystal Bay have attached their names. This letter came about as a result of years of repeated unfounded accusations, name calling, offensive public comments and personal attacks on IVGID management, staff, and Trustees. This incredibly uncivil behavior comes from a small number of people. Along with some recent actions by the Board, these have had a very negative impact on the morale of our IVGID employees, their retention by the District, and their ability to do their jobs.

About one month ago, Dr. Riner and I decided to try to turn this negative narrative around, and to give voice to those who believe that the investments we have made in our General Improvement District, it's infrastructure, facilities, and amenities, have made all our lives better, enhanced our property values, and given our children and our seniors opportunities for recreation and lifestyle improvements they might otherwise not have. We have formed what we call the Invest in Incline Advocacy Network, and our first initiative was this letter of support. To have over 120 signatories to this letter in response to two notices in three local social media outlets in only 10 days is, we think, indicative of the strongly positive sentiments that our community has towards IVGID staff and management. We would like to have this letter and list of names included in the public record.

Invest in Incline is a grass roots advocacy network organized to give a collective voice to residents and property owners in Incline Village and Crystal Bay, who support prudent investments (of time, effort, and money) in new or revitalized infrastructure, recreational facilities, and other amenities for the benefit of those who live, work, and play in our community. You will hear more about this advocacy network in the future as our website gets up and running and subsequent newsletters are distributed.

Myles: *Riner MD*

Our objective with the Invest in Incline Advocacy Network is to give residents, property owners, and business operators in IV and CB the opportunity to have a collective voice in the affairs of the community, especially for those who do not have a lot of free time and energy to devote to these affairs. We also hope to encourage and support those who can, to participate more fully in these and other hearings, community meetings, and activities. We expect to create a number of campaigns around our shared objectives, and you can anticipate that Invest in Incline will offer up more letters and petitions like the one we present today.

When you receive such letters, we would like you to see more than just a list of names in support, but a host of members of our community: residents, voters, homeowners, business owners, filling this chamber and spilling out into the parking lot, all willing to go on record in support of a particular project, or facility improvement, or public policy. We may encourage our subscribers to flood your inbox with their own emails, or get them to show up to these meetings to voice their concerns personally; but the approach we used for this first initiative will, we hope, be sufficient to carry the message.

Those vocal few whose attacks and constant abuse precipitated this letter of support seem bent on tearing the District down, privatizing IVGID assets, undermining staff retention, and goading you Trustees into micromanaging IVGID operations and hamstringing IVGID management. Having six hour Board meetings only encourages grandstanding and discourages public participation. Removing the GM from a seat at the dais with the Trustees, something that reversed decades of practice and was never discussed in an open meeting or explained to the public; how does that represent transparency?

The perpetually aggrieved frequently use unfounded complaints about violations of the Nevada Open Meeting Law as a weapon to undermine public confidence in IVGID. The Open Meeting Law manual says: "the public body may prohibit comment if the content of the comment is willfully disruptive of the meeting by being irrelevant, repetitious, slanderous, offensive, inflammatory, irrational or amounting to personal attacks or interfering with the rights of other speakers." Trustee Dent, I think it is time to use this law to curtail the behavior that made this letter necessary.

Letter of Appreciation and Support for IVGID Staff

February, 2023

To IVGID Management, Staff, and Trustees:

The following is a letter of appreciation and support directed to IVGID staff and management from the members of the IV/CB community whose names are appended to this letter.

In the last several months and years some vocal members of the Incline Village and Crystal Bay community have engaged in **personal attacks on the character and integrity of IVGID management and staff**. These attackers have used innuendo and inflammatory and baseless assertions to:

- undermine confidence in IVGID,
- demoralize and distract IVGID staff,
- disparage the professionalism and good intentions of IVGID management, and
- create ill will towards these staff members.

The resulting impact on staff retention at IVGID has been damaging to the entire community; and many of our residents find this behavior indefensible and inappropriate.

We believe nearly all the members of our community have found the staff and management of IVGID to be both responsive to the needs of our residents, and reliable in the performance of their duties as employees of the General Improvement District. Of course, there is always room for improvement, but overall we feel that General Manager Winquest, his senior staff and expert consultants, and the entire team of IVGID employees, have provided superior services on behalf of IV/CB residents and property owners. This is evident in:

- the quality of the amenities and facilities that this staff maintains,
- the programs the staff supports,
- the courtesy of the staff towards residents and visitors, and
- the effectiveness of the decisions made by IVGID management.

We also appreciate the way that IVGID staff have involved themselves directly in various community events, activities, and organizations. Unfortunately, IVGID does not hear as often from those who are satisfied with their performance as it does from the vocal few who never seem satisfied with anything having to do with IVGID.

We hope that IVGID staff will take some measure of reassurance and pride from this letter of support and appreciation from the undersigned members of our (and their) community, and that the Board of Trustees of the District will also take note.

Sincerely, the undersigned residents, property owners and business operators of IV/CB:

Susan	Johnson	Dolores & Dan	Holets
Kaye	Shackford	Roxanne	Murray
Mary	Becker	Mark	Hugret
Vito	Brandle	Kendra	Murray
mollie	brunemeier	Katrina	Carrier
Pamela	Sheldon	Charles	O'Neal
Don	Weber	Sukeshi	O'Neal
Laura	Fuller-Chavis	Bella	Berns
MaryBeth	Abdo	Jacquie	Chandler
Rebecca	Johnson	Johnnie Lee	Don
Stuart	McLeod	Denise	Bremer
Suzanne	Long	Kaitlyn	McCabe
Janet	Stock	Wyatt	Nordstrom
Monica	Hill	Jim	Valdes
Scott	Hill	Ethan	Bolinger
Martha	Marsh	Sheila	Puckett
Neal	Block	Jamie	Golden
Lisa	Fleisher	Tony	Lillios
Leslie	Wittmann	Ken	Leijon
Tori	Cook	Michael	Chamberlain
John	Andrade	Inga	Starrett
Diane	Koch	Bill	Garrett
Marina	Smalley	Bruce	Simonian
Susan	Allen	Julie	Padelford
Ryan	Ritchie	Robin	Beres
Walter	Beardsley	Curt	Wegener
Carly	Tschirky	Jim	Hollis
Jim	Benjamin	Andrew	Whyman
Katrina	Midgley	Ken	Reese
Joe	Campbell	Colin	Parker
Michael	Alber	Teressmarie	Tucker
Kerrie	Tonking	Kathryn	Parker
Bruce	Lutz	Chad	Norton
Susan	Goldenberg	Simone	Capdevielle
Kip	Tonking	Kathleen	Watty
Louise	Perry	Gayela	Phillips
S	Rommelfanger	Daniel	Eisan

Nicholas	Thomas	Ronne	Thompson
Marla	Galasso	Gisela & Heinz	duVigneau
Art	Holscher	Donna	Tonking
Nancy	Barrett	(John) Eric	Durfee
Richard	Cox	Julie	MalkinManning
Cathleen	Till	john	Redfern
Jeff and Gia	Rauenhorst	Polly	Wolfe
Joe	Harrigan	Beth	Pavone
Heidi	Hittner	Karen	Doughty-Hunt
Ann	Valdes	Michael	Hess
Patty	Jansen	Don	Shows
John	Jansen	Teresa	Wolfe
Toree	Warfield	Valerie	Dowdle
Elyse	Gut		
Victor	Baiz		
Renee	Bouck		
Blane	Johnson		
Stephen	Porten		
Mary & John	Bitzer		
Therese & Tina	Stack		
Jeni	Cross		
Kendra	Wong		
Susan	Pridmore		
Hal	Paris		
Linda	Kahrs		
Bill	Kahrs		
Tim	Callicrate		
Myles	Riner		
Jim	Croley		
Rob & Maria	Watson		
Bob	Quinn		
Charlotte	Croley		

Kristine Keever - Public Comments - February 22, 2023

Good evening, my name is Kristine Keever. 377 First Green Drive. I have been a property owner here for over 9 years. Mother of 3 kids. They all participated in the Diamond Peak race program – and all have had the amazing opportunity to work for IVGID every summer. I am hyper aware of the staffing challenges here every season because of this.

My comments tonight are specifically about this board's vote to deny beach access to non-resident employees. With the relatively low wages offered, beach access is a major perk and dropping this makes it incredibly difficult to hire and maintain staff.

Discussing with others in town – I have become aware that a current board member who voted to deny beach rights, Mr. Tulloch, is allowed to serve on our board while working for a “competitive” organization, running the ski program at Mt. Rose. I am not sure he is the right person to fairly represent the needs of Diamond Peak (and subsequently staffing our Beaches). His current official Financial Disclosure is not explicit and leaves out the part that he's in charge of all the ski programs there – which I assume means he's hiring employees...and his vote to strip away a perk for our mountain facility when we're hiring, seems highly inappropriate.

Net- Net: Mr. Tulloch's employment presents a conflict of interest between his duties as an IVGID Board of Trustee to set the budget for Diamond Peak, affecting all its operations, as well as the policy decisions that affect Diamond Peak personnel. As the budget process is still ongoing, it is unknown how his involvement in Diamond Peak's budget discussions may benefit Mt. Rose.

It appears that Mr. Tulloch could have disclosed more fully his conflicts of interest at previous Board of Trustee meetings and abstained from acting on matters involving Diamond Peak's budget, operations, and personnel.

The Beach Access vote will not only damage DP employment – but, will damage IVGID's ability to bring in workers throughout the year for any job in any location. This has ridiculous long range consequences - like no lifeguards, etc. We don't want that.

I am hopeful that you all will revisit Nevada's ethic laws found at NRS Chapter 281A. At first glance, Mr. Tulloch's current disclosures appear to be in violation of the following:

NRS 281A.020(1)—failing to avoid conflicts between public and private interests

NRS 281A.420(1)—failing to disclose a conflict of interest

NRS 281A.420(3)—failing to abstain from acting on a matter in which abstention is required

My guess is, none of the conflict was set up intentionally – but, once identified – needs to be remedied.

Thanks for your time!

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM G(2) – BUDGET WORKSHOP – STAFF'S PROPOSED CIP –
INSANE IN THE MEMBRANE¹!**

Introduction: Well “here’s another one” according to my friend DJ Khaled²! I keep telling the IVGID Board and the public that the District is not being properly managed³ and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district⁴, or Washoe County, or more preferably, IVGID should simply be dissolved⁵. 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 has nothing to do with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁵. it’s the same old, same old. And here we have another example. A proposed Capital Improvement Project budget which contemplates \$108 million of expenditures in just the next five (5) years. Are you out of your minds? Where do you expect the money to come from? Are you insane in the membrane? That’s the purpose of this written statement.

¹ This song was a 1993 hit by the group Cypress Hill. The song can be viewed at https://www.youtube.com/watch?v=_w9tCBL86nQ.

² Go to <https://www.djkhaledofficial.com/>.

³ 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.”

⁴ 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.”

⁵ 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).

My E-Mail of February 21, 2023: On February 21, 2023 I sent an e-mail to the Board sharing my views on this agenda item⁶. Rather than what I shared with the Board, I simply direct the reader to that e-mail.

Conclusion: If you had a child with a spending disorder along the lines of our staff's disorder, you would take his/her money and credit privileges and force him/her to live within her/his means. Well that's exactly what we need to do with our staff. Because the simple truth of the matter is we cannot afford to keep operating all this "stuff" the way we are and subsidizing its cost on the backs of the local parcel/dwelling unit owner. In order for this to happen, the Board needs to put its collective feet down and put a stop to all of this. If the Board refuses, then you're no better than your staff. And you deserve all that's negative and a consequence of your actions.

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

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

⁶ That e-mail is attached as Exhibit "A" to this written statement.

EXHIBIT "A"

Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Staff's CIP Plan is Insane in the Membrane - P.S.

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Staff's CIP Plan is Insane in the Membrane - P.S.
Date: Feb 21, 2023 11:21 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

I may have misunderstood Mr. Navazio's bonding summary at page 184 of the Board packet. It may have been that he was indicating hypothetical servicing costs at a \$1M, \$5M, \$10M and \$20M bond levels based upon hypothetical interest rates. Rather than adding all of these amounts together. And if so, I apologize for any inconvenience or discomfort my conclusions based upon \$36M or \$40M of bonds may have caused.

Nevertheless, for the reasons stated, I am still against bonding. Especially if the Board proposes issuing general obligation bonds ("GOBs") whose proceeds will be used to improve our beaches.

So if we're going down that road, I request the Board file a NRS 43.100 petition to determine whether it's proper and valid to issue GOBs to develop the beaches.

Thank you for your understanding and I apologize if I advanced any wrongful opinions based upon the misbelief Mr. Navazio was suggesting \$36M of recreational/beach bonding.

Thank you, Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: Feb 21, 2023 10:41 PM
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>
Subject: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Staff's CIP Plan is Insane in the Membrane

Chairperson Dent and Other Honorable Members of the IVGID Board -

You trustees were elected to make responsible decisions. Yet what staff have presented to you as their CIP plan is insane to the 9th degree. And local parcel owners are relying upon each of you to put your feet down and put a stop to this nonsense. STOP IT!

Let's start with some facts, at least insofar as represented by staff (whether true or false).

1. "The draft update of the Multi-Year Capital Plan includes projects totaling (a whopping) \$107.96 million over the next

five-year planning horizon, and represents an increase of \$27.84 million over the funding levels included in the last Board-approved Multi-Year Plan" (see pages 141-142 of the Board packet).

2. Of this sum, \$65,420,700 represents utility CIPs (see page 141 of the Board packet). So let's deduct this number from the Multi-Year total of \$107.93M. That leaves \$42,539,300 devoted primarily to Recreation and the Beaches CIPs.

3. "The Community Services Fund capital plan includes increased level of funding of \$6.13 million over the funding included in the FY22/23 multi-year plan, primarily due to increased funding proposed for the Incline Beach House Replacement Project and reconstruction of Tennis Court facilities over the next four years" (see page 142 of the Board packet).

4. "A major focus of the workshop will cover the FUNDING (i.e., bonding - see below) and schedule proposed for Board priority projects. These (projects excluding replacement of the effluent pipeline and pond lining projects) include:

- a) Snowflake Lodge Improvements (I don't know the extent of these projects, and to my knowledge no Board has ever approved the same);
- b) Ski Master Plan - Phase 3 (No Board has ever approved any of the projects included in this phase. In fact if you were to survey local parcel owners, you'd find they're against the same);
- c) Aki aka Ski Master Plan - Phase 4 (No Board has ever approved any of the projects included in this phase. In fact if you were to survey local parcel owners, you'd find they're against the same);
- d) Community Dog Park - (This project is still under consideration. There has been no approval to build a new facility from the ground up; especially at the numbers being bantered about by staff);
- e) Skate Park Enhancements - (I thought the county approved a grant of the \$250K or more necessary for the proposed enhancements. If true, it shouldn't be discussed in the same breath of CIP funding. If not, then we need to have a discussion of what type of enhancements we're talking about, and at what cost);
- f) Incline Beach House Renovation Project - at any dollar amount. In fact there is probably a board consensus to not a new facility at a cost in excess of \$2M);
- g) Ski Beach Boat Ramp Project - (This project is still under consideration. There has been no approval given);
- h) Beaches Access/Egress Improvement Project" (see page 143 of the Board packet) - (This project is still under consideration. There has been no approval given).

5. "Board policy also highlights the need to develop a comprehensive financing plan (i.e., bonding - see below) to support the projects and funding requirements included in the plan. Development and adoption of a companion financing plan is critical to ensuring that the District has the funding capacity to support the overall plan requirements" (see page 143 of the Board packet).

6. "\$14.2 million in project costs are currently 'unfunded' (Snowflake Lodge Improvements, Ski Way Road Reconstruction, and the Incline Beach House Project)" - see page 144 of the Board packet. Bonding, bonding, bonding.

7. Snowflake Lodge - "Project Cost Estimate: \$4,750,000 (est.) - Scope TBD Funding Status: Proposed FY2023/24 \$250,000 (design - under review). Funding Source: Design - Community Services Fund - fund balance Construction - \$4,500,000 (UNFUNDED)" (see page 164 of the Board packet).

8. DP Master Plan Phase 3 - "Snowmaking Infrastructure (Diamondback and Freeway), Slope Grading, Spillway Lift (new) - Multi-Year Plan - includes \$3.1 million (FY2028/29) - old estimate" (see page 165 of the Board packet). NO FUNDING.

9. DP Master Plan Phase 4 - "Backside Lift - Multi-Year Plan includes \$3.0 million (FY2028/29), Requires Special Use Permit" (which hasn't even been applied for, will require an EIS, and the expenditure of millions of dollars win, lose or

draw, putting aside the fact the community is not in favor of these projects (see page 165 of the Board packet). NO FUNDING.

10. Dog Park - "Project Cost Estimate: \$1,175,000 Funding Status: Planning / Design - \$100,000 FY2022/23 - General Fund Construction - \$1,000,000 included for FY2024/25 - Funding Source: \$100,000 General Fund Contribution (Design) Plan contemplates community contributions for 50% of Construction Cost (\$500,000)" (see page 166 of the Board packet). Putting aside the fact the community will not want to spend anywhere near this number, the number is shockingly low. And to assume \$500K will be contributed by others, is to make an ass out of you and me - don't count on it!

11. Skate Park Enhancements - "Funding Source: Secured \$250,000 grant from Washoe County" (see page 167 of the Board packet). So why is it included in the financing plan for CIP improvements?

12. Incline Beach House - "Current Status - Preliminary project alternatives...were discussed at February 8th Board meeting...Project Cost Estimate: up to \$6.1 million Funding Status: \$100,000 planning funds in FY2022/23 FY2023/24 - \$6,100,000 proposed Funding Source: Unfunded - Identified for Potential Debt Financing - (Beach Fund)" (see page 168 of the Board packet).

13. STUPID STAFF - NRS 318.015(2) prohibits use of "the provisions of this chapter...to provide a method for financing the costs of developing private property." Are not the beaches private property? And assuming you would issue general obligation bonds, would you not be pledging the full faith and credit of local parcel owners without beach access? You'd love to do that wouldn't you Mr. Navazio? And Indra?

14. Beaches Access Improvements - "Current Status - New Project...Project Cost Estimate: TBD Funding Status: FY2022/23 - \$200,000 appropriated FY2023/24 - \$200,000 proposed FY2024/25 - \$200,000 proposed Funding Source: Beach Fund" (see page 169 of the Board packet). \$600K estimated so far? And not approved.

15. Ski Beach Boat Launch Improvements - "Current Status...Develop scope of improvements...Project Cost Estimate: \$600,000 (down-scoped) Funding Status: FY2022/23 - \$100,000 appropriated FY2024/25 - \$500,000 proposed (construction) Funding Source: Beach Fund" (see page 170 of the Board packet). So how much do WCSO, NLTFPD and NDOW propose paying since they are using our private beaches for their boat launches? Bueller? Bueller? Bueller? Well the answer is NOTHING. Because they're takers to the 9th degree. Besides it's safety.

16. Diamond Peak - "Base Lodge Walk-in Cooler Project FY2023/24 - \$800,000 (for a refrigerator for a food and beverage business that I and others don't believe makes money), Increased funding for Snowmaking Infrastructure improvements- \$650,000, Crystal Lift Improvements - funding increased by \$500,000 (increased to what?) thru FY2027/28" (see page 177 of the Board packet).

17. Tennis Center - Reconstruct "Courts 5-7: \$2.0 million FY2024/25, Courts 3-4: \$2.0 million FY2025/26 , Courts 1-2: \$2.0 million FY2026/27" (see page 178 of the Board packet). After WASTING \$1.25M in Tennis Center improvements two years ago? Do you realize that the occupants of less than 250 local parcels will ever use this facility once? You're proposing making 3% of all local parcel owners paying for improvements for this vocal special interest minority. Are you crazy? Your staff certainly are.

18. Rec Center - HVAC System Replacement - \$500,000 over 3 years (NEW), Upstairs Lighting Upgrades - \$175,000 FY2023/24 - (New), Landscaping Improvements - \$50,000 FY2023/24 (New), Recreation Center Gym Expansion - New (TBD)" (see page 178 of the Board packet). How many millions for this one? Remember this venue costs local parcel owners over \$1M annually in financial subsidies! And the CIPs just keep coming and coming and coming. \$250K for upstairs bathroom renovations that weren't needed. \$500K for locker room renovations that weren't needed. \$70K+ in

unreimbursed internal services staff time expended on the failed Rec Center expansion project. \$100K to install a French drain because those who designed the center were too dumb to understand this type of protection was required. And this is on top of everything else.

19. Fleet / Rolling Stock Replacement Plan - "Totals \$7.76 million over five-years (FY2023/24 - FY2027/28), FY2023/24 Fleet Replacement requirement = \$1,594,000 (All Funds), Increased by \$143,700" (see page 182 of the Board packet). Look at this! Nearly \$8M over 5 years! Don't give me your excuses. Nearly \$8M!

20. Reconstruction of Ski Way - The costs of this one aren't even included! And an old out of date estimate was \$5.5M.

21. New Admin Bldg - The costs of this one aren't even included either! And an old out of date estimate was \$3.5M. And putting aside the fact the RFF/BFF cannot be used to subsidize its replacement given it has nothing to do with making recreation or beach facilities available to be used by those parcels proposed to be assessed.

22. Just keep adding on and adding on because insofar as staff are concerned, there is no limit. We'll just bond.

23. Cost of Borrowing \$36M is closer to \$40M when the costs of issuance are factored in - Divided roughly 50% Community Services and 50% Beaches (see page 184 of the Board packet).

24. STUPID, STUPID, STUPID again. Staff propose using "the provisions of this chapter...to provide a method for financing the costs of developing private property."

25. Impact of This Bonding on RFF - \$353 if a 20 year term at a 5% interest rate. \$286 if a 30 year term at a 5% interest rate (see page 184 of the Board packet).

26. Impact of This Bonding on BFF - \$373 if a 20 year term at a 5% interest rate. \$292 if a 30 year term at a 5% interest rate (see page 184 of the Board packet).

27. Add these numbers together and there's essentially NOTHING left over to subsidize operational overspending assuming the current RFF of \$450 and current BFF of \$330.

Conclusion: When are you going to get to the point where you realize WE JUST CAN'T AFFORD ALL THIS STUFF? To force the community into debt like this is 100% IRRESPONSIBLE! And remember, I asked each of you if you would ever vote to bond without first securing voter approval? And your answers Matt, Sara and Ray were NO! Michaela kind of flip-flopped in her answer but suggested NO as well (I am certain she had no idea of what answering "no" would mean). Trustee Noble refused to answer the question. I must assume because he thinks it's a prudent thing to do by drowning our children in bonded indebtedness for the next 30 years. And he thinks that's why he was elected - to make the hard decisions in lieu of his constituency. Well you WEREN'T Trustee Noble.

Finally on the subject of indebtedness, it's not just this \$36M or \$40M. There's another \$53M or so devoted to the effluent pipeline and/or pond lining project. This kind of borrowing is absolutely irresponsible; Especially at current interest rates.

You need to scale back many of these projects, and adopt a plan to DISPOSE of all of our money losing recreational venues as soon as practical. Because we can't afford them. There are many reasons why we can't afford them. But at the end of the day unless you're prepared to eliminate massive overspending, you've made your priorities and we can't afford them.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM G(2) – BUDGET WORKSHOP – THE CONSEQUENCES FOR
STAFF'S FAILURE TO PRODUCE RECORDS EVIDENCING ALL EXPENSES
ASSIGNED TO THE DISTRICT'S UTILITY, COMMUNITY SERVICES AND
BEACH FUNDS' "SERVICES AND SUPPLIES" ENTRIES CONTRARY TO
THE EXPRESS REPRESENTATIONS OF OUR PUBLIC RECORDS
OFFICER ("PRO") ON FEBRUARY 1, 2023**

Introduction: Well "here's another one" according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let's examine 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 with parcel/dwelling unit owners' "availability" to access and use District recreation and beach facilities and the programs offered thereat⁴. it's the same old, same old. And here we have another example. I and others believe staff buries all sorts of inappropriate expenses under the umbrella expense entry labeled "services and supplies." So to discover if there is any truth to this

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that "upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged."

³ NRS 318.490(1)-(2) instruct that "whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated."

⁴ 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).

belief, one needs to have access to each and every underlying expense which goes into the total. And if you don't have this data, how can you possibly approve a budget which relies upon this total without further specification? On February 1, 2023 our PRO expressly represented that I would "receive this material in (my) printed (Board) packet on or about 2/17/2023."⁵ Take a look at the Board packet for this February 22, 2023 meeting⁶. Do you see these materials anywhere? Since the answer is "no," the question: what consequence is there to staff who go out of their way to conceal material information from the Board and the public that is necessary to adopt a budget for fiscal year 2023-24? And that's the purpose of this written statement.

Prologue: After receiving Ms. Robertson's response, I objected (on February 1, 2023) and communicated my objections to the Board. And as a result, on February 7, 2023, Ms. Robertson provided me with what she described as "the information responsive to (my) (NPRA) request for FY2022/23 line item budget detail for Supplies and Services." My e-mail objection and Ms. Robertson's response are included in an e-mail string attached as Exhibit "B" to this written statement. And the "so called" records responding to my NPRA request are collectively attached as Exhibit "C" to this written statement.

Well it turns out staff did not provide all of the records I had requested. And on February 7, 2023 I objected and also informed the Board of my objections⁷. Instead of being provided with a breakdown of each and every expense, I was provided with nothing more than a summary of those expenses depicted by chart of account number. In other words, nothing more transparent than a global "services and supply" total.

My E-Mail of February 20, 2023: After the Board packet was made available for this meeting, and based upon the above recitation of fact, on February 20, 2023 I sent an e-mail to the Board sharing the history on my NPRA request as recited above⁸. I asked that staff be prevented from going forward with their dog and pony workshop until they produced the records they represented they would produce. As to the particulars of what I shared with the Board, I simply direct the reader to that e-mail.

Conclusion: We have a problem here. And it keeps repeating itself. Our staff are deceitful and untruthful. Although they claim to be "transparent" when it comes to the reporting of the District's financial affairs, nothing could be farther from the truth. And here you have another example.

⁵ On January 30, 2023 I made a public records ("NPRA") request to examine these records. On February 1, 2023 Melissa Robertson responded as quoted. My request and Ms. Robertson's response are evidence in the e-mail string attached as Exhibit "A" to this written statement.

⁶ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_-_0222.pdf.

⁷ My e-mail objections along with evidence of communicating the same to the Board are attached as Exhibit "D" to this written statement.

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

If staff is going to lie to the public and frustrate its ability to confirm all of the financial representations which are being made, then as far as I am concerned, they don't deserve the light of day. This is why I keep urging the Board to compel staff produce the documents demanded by Trustee Schmitz and me, and until they do, the Board will go no further in participating in staff's agenda. Simply pass a tentative budget assuming no Recreation ("RFF") nor Beach ("BFF") Facility Fee subsidy, and put the burden on staff to figure out how to make it work.

There has to be a day of reckoning and as far as I am concerned, that day has come and passed.

And You Wonder Why the RFF and BFF Which Pay For Essentially Everything Staff Expend Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers depending upon how the Board drafts the survey questions.

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

EXHIBIT "A"

Subject: RE: Public Records Request - Line Item Specification of All Services and Supplies Amounts Included in Current FY 2022-23 Budget
From: "Melissa N. Robertson" <mnr@ivgid.org>
Date: 2/1/2023, 3:01 PM
To: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
CC: "Susan A. Herron" <sah@ivgid.org>

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"

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

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

Date: 2/7/2023, 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>

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://yourtahoeplace.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 <сах@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>

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

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893 Southwood Boulevard

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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

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Hi Melissa -

As you know, at the last IVGID Board meeting Mr. Navazio represented to Trustee Schmitz that

EXHIBIT "C"

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	100-000-10-990-00-00-7170-	Empowerment Costs	\$12,000.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7300-	Computer & IT Small Equip	\$89,250.00
Expense	Services and Supplies	100-000-10-990-00-00-7310-	Computer License & Fees	\$465.00
Expense	Services and Supplies	100-000-10-990-00-00-7330-	Contractual Services	\$20,530.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7340-	Dues & Subscriptions	\$2,290.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7350-	Employee Recruit & Retain	\$960.00
Expense	Services and Supplies	100-000-10-990-00-00-7405-	Office Supplies	\$7,580.00
Expense	Services and Supplies	100-000-10-990-00-00-7415-	Operating	\$10,100.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7450-	Permits & Fees	\$25.00
Expense	Services and Supplies	100-000-10-990-00-00-7460-	Postage	\$5,985.00
Expense	Services and Supplies	100-000-10-990-00-00-7510-	R& M General	\$118,057.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7525-	Snow Removal	\$3,800.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7530-	Janitorial	\$7,920.00
Expense	Services and Supplies	100-000-10-990-00-00-7540-	Fleet Maintenance Services	\$6,232.00
Expense	Services and Supplies	100-000-10-990-00-00-7545-	Engineering Services	\$19,169.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7550-	BLDGS Maintenance Services	\$45,185.00 ★
Expense	Services and Supplies	100-000-10-990-00-00-7605-	Security	\$3,840.00
Expense	Services and Supplies	100-000-11-100-00-00-7170-	Empowerment Costs	\$6,000.00 ★
Expense	Services and Supplies	100-000-11-100-00-00-7340-	Dues & Subscriptions	\$1,200.00
Expense	Services and Supplies	100-000-11-100-00-00-7405-	Office Supplies	\$660.00
Expense	Services and Supplies	100-000-11-100-00-00-7415-	Operating	\$2,220.00 ★
Expense	Services and Supplies	100-000-11-100-00-00-7680-	Training & Education	\$2,110.00
Expense	Services and Supplies	100-000-11-100-00-00-7685-	Travel & Conferences	\$4,005.00 ★
Expense	Services and Supplies	100-000-11-110-00-00-7300-	Computer & IT Small Equip	\$12,600.00
Expense	Services and Supplies	100-000-11-110-00-00-7340-	Dues & Subscriptions	\$12,000.00 ★
Expense	Services and Supplies	100-000-11-110-00-00-7405-	Office Supplies	\$3,150.00
Expense	Services and Supplies	100-000-11-110-00-00-7415-	Operating	\$5,550.00
Expense	Services and Supplies	100-000-11-110-00-00-7480-	Rental & Lease	\$36,760.00
Expense	Services and Supplies	100-000-11-110-00-00-7680-	Training & Education	\$21,970.00
Expense	Services and Supplies	100-000-11-110-00-00-7685-	Travel & Conferences	\$4,810.00
Expense	Services and Supplies	100-000-12-120-00-00-7200-	Banking Fees & Processing	\$37,800.00
Expense	Services and Supplies	100-000-12-120-00-00-7310-	Computer License & Fees	\$20,265.00
Expense	Services and Supplies	100-000-12-120-00-00-7330-	Contractual Services	\$3,180.00
Expense	Services and Supplies	100-000-12-120-00-00-7340-	Dues & Subscriptions	\$2,470.00
Expense	Services and Supplies	100-000-12-120-00-00-7350-	Employee Recruit & Retain	\$2,025.00
Expense	Services and Supplies	100-000-12-120-00-00-7405-	Office Supplies	\$2,160.00
Expense	Services and Supplies	100-000-12-120-00-00-7415-	Operating	\$2,220.00
Expense	Services and Supplies	100-000-12-120-00-00-7435-	Small Equipment	\$360.00
Expense	Services and Supplies	100-000-12-120-00-00-7470-	Printing & Publishing	\$1,365.00
Expense	Services and Supplies	100-000-12-120-00-00-7680-	Training & Education	\$1,055.00
Expense	Services and Supplies	100-000-12-120-00-00-7685-	Travel & Conferences	\$6,365.00
Expense	Services and Supplies	100-000-12-130-00-00-7300-	Computer & IT Small Equip	\$42,000.00
Expense	Services and Supplies	100-000-12-130-00-00-7310-	Computer License & Fees	\$271,436.00
Expense	Services and Supplies	100-000-12-130-00-00-7320-	Computer Supplies	\$6,000.00
Expense	Services and Supplies	100-000-12-130-00-00-7330-	Contractual Services	\$1,740.00
Expense	Services and Supplies	100-000-12-130-00-00-7340-	Dues & Subscriptions	\$965.00
Expense	Services and Supplies	100-000-12-130-00-00-7350-	Employee Recruit & Retain	\$2,520.00
Expense	Services and Supplies	100-000-12-130-00-00-7405-	Office Supplies	\$2,220.00
Expense	Services and Supplies	100-000-12-130-00-00-7415-	Operating	\$6,290.00
Expense	Services and Supplies	100-000-12-130-00-00-7420-	Fuel	\$780.00
Expense	Services and Supplies	100-000-12-130-00-00-7440-	Tools	\$19,940.00
Expense	Services and Supplies	100-000-12-130-00-00-7460-	Postage	\$200.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	100-000-12-130-00-00-7540-	Fleet Maintenance Services	\$4,828.00
Expense	Services and Supplies	100-000-12-130-00-00-7680-	Training & Education	\$18,455.00
Expense	Services and Supplies	100-000-12-130-00-00-7685-	Travel & Conferences	\$12,465.00
Expense	Services and Supplies	100-000-12-140-00-00-7350-	Employee Recruit & Retain	\$320.00
Expense	Services and Supplies	100-000-12-140-00-00-7405-	Office Supplies	\$120.00
Expense	Services and Supplies	100-000-12-140-00-00-7415-	Operating	\$265.00
Expense	Services and Supplies	100-000-12-140-00-00-7433-	Safety	\$17,760.00
Expense	Services and Supplies	100-000-12-140-00-00-7680-	Training & Education	\$2,900.00
Expense	Services and Supplies	100-000-12-140-00-00-7685-	Travel & Conferences	\$4,185.00
Expense	Services and Supplies	100-000-13-150-00-00-7330-	Contractual Services	\$760.00
Expense	Services and Supplies	100-000-13-150-00-00-7340-	Dues & Subscriptions	\$2,735.00
Expense	Services and Supplies	100-000-13-150-00-00-7345-	Employee Assistance Program	\$4,050.00
Expense	Services and Supplies	100-000-13-150-00-00-7350-	Employee Recruit & Retain	\$37,685.00
Expense	Services and Supplies	100-000-13-150-00-00-7405-	Office Supplies	\$2,420.00
Expense	Services and Supplies	100-000-13-150-00-00-7415-	Operating	\$8,720.00
Expense	Services and Supplies	100-000-13-150-00-00-7460-	Postage	\$485.00
Expense	Services and Supplies	100-000-13-150-00-00-7680-	Training & Education	\$16,359.00
Expense	Services and Supplies	100-000-13-150-00-00-7685-	Travel & Conferences	\$8,755.00
Expense	Services and Supplies	100-000-13-160-00-00-7010-	Advertising - Paid	\$1,260.00
Expense	Services and Supplies	100-000-13-160-00-00-7350-	Employee Recruit & Retain	\$9,980.00
Expense	Services and Supplies	100-000-13-160-00-00-7405-	Office Supplies	\$210.00
Expense	Services and Supplies	100-000-13-160-00-00-7415-	Operating	\$9,145.00
Expense	Services and Supplies	100-000-13-160-00-00-7680-	Training & Education	\$615.00
Expense	Services and Supplies	100-000-14-170-00-00-7010-	Advertising - Paid	\$8,300.00
Expense	Services and Supplies	100-000-14-170-00-00-7210-	Community Relations	\$24,715.00
Expense	Services and Supplies	100-000-14-170-00-00-7310-	Computer License & Fees	\$7,830.00
Expense	Services and Supplies	100-000-14-170-00-00-7470-	Printing & Publishing	\$17,500.00
Expense	Services and Supplies	100-000-14-170-00-00-7680-	Training & Education	\$1,755.00
Expense	Services and Supplies	200-000-22-210-00-00-7415-	Operating	\$9,230.00
Expense	Services and Supplies	200-000-22-220-00-00-7420-	Fuel	\$16,200.00
Expense	Services and Supplies	200-000-22-220-00-00-7440-	Tools	\$3,700.00
Expense	Services and Supplies	200-000-22-220-00-00-7515-	R&M Preventative	\$24,925.00
Expense	Services and Supplies	200-000-22-220-00-00-7520-	R&M Corrective	\$25,845.00
Expense	Services and Supplies	200-000-22-220-00-00-7540-	Fleet Maintenance Services	\$46,314.00
Expense	Services and Supplies	200-000-22-220-00-00-7680-	Training & Education	\$7,700.00
Expense	Services and Supplies	200-000-22-230-00-00-7340-	Dues & Subscriptions	\$2,000.00
Expense	Services and Supplies	200-000-22-230-00-00-7350-	Employee Recruit & Retain	\$2,000.00
Expense	Services and Supplies	200-000-22-230-00-00-7405-	Office Supplies	\$700.00
Expense	Services and Supplies	200-000-22-230-00-00-7415-	Operating	\$9,230.00
Expense	Services and Supplies	200-000-22-230-00-00-7425-	Chemical	\$212,500.00
Expense	Services and Supplies	200-000-22-230-00-00-7428-	Lab	\$28,000.00
Expense	Services and Supplies	200-000-22-230-00-00-7430-	Uniforms	\$5,700.00
Expense	Services and Supplies	200-000-22-230-00-00-7433-	Safety	\$3,400.00
Expense	Services and Supplies	200-000-22-230-00-00-7440-	Tools	\$2,800.00
Expense	Services and Supplies	200-000-22-230-00-00-7450-	Permits & Fees	\$38,072.00
Expense	Services and Supplies	200-000-22-230-00-00-7515-	R&M Preventative	\$42,000.00
Expense	Services and Supplies	200-000-22-230-00-00-7520-	R&M Corrective	\$18,460.00
Expense	Services and Supplies	200-000-22-230-00-00-7680-	Training & Education	\$6,700.00
Expense	Services and Supplies	200-000-22-230-00-00-7685-	Travel & Conferences	\$3,000.00
Expense	Services and Supplies	200-000-22-240-00-00-7300-	Computer & IT Small Equip	\$5,000.00
Expense	Services and Supplies	200-000-22-240-00-00-7310-	Computer License & Fees	\$1,200.00
Expense	Services and Supplies	200-000-22-240-00-00-7340-	Dues & Subscriptions	\$1,600.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	200-000-22-240-00-00-7350-	Employee Recruit & Retain	\$2,400.00
Expense	Services and Supplies	200-000-22-240-00-00-7405-	Office Supplies	\$2,800.00
Expense	Services and Supplies	200-000-22-240-00-00-7420-	Fuel	\$15,600.00
Expense	Services and Supplies	200-000-22-240-00-00-7430-	Uniforms	\$5,500.00
Expense	Services and Supplies	200-000-22-240-00-00-7433-	Safety	\$5,000.00
Expense	Services and Supplies	200-000-22-240-00-00-7435-	Small Equipment	\$9,800.00
Expense	Services and Supplies	200-000-22-240-00-00-7440-	Tools	\$2,800.00
Expense	Services and Supplies	200-000-22-240-00-00-7515-	R&M Preventative	\$14,770.00
Expense	Services and Supplies	200-000-22-240-00-00-7520-	R&M Corrective	\$131,080.00
Expense	Services and Supplies	200-000-22-240-00-00-7540-	Fleet Maintenance Services	\$142,731.00
Expense	Services and Supplies	200-000-22-240-00-00-7680-	Training & Education	\$9,000.00
Expense	Services and Supplies	200-000-22-240-00-00-7685-	Travel & Conferences	\$4,400.00
Expense	Services and Supplies	200-000-22-870-00-00-7340-	Dues & Subscriptions	\$3,400.00
Expense	Services and Supplies	200-000-22-870-00-00-7350-	Employee Recruit & Retain	\$950.00
Expense	Services and Supplies	200-000-22-870-00-00-7405-	Office Supplies	\$3,050.00
Expense	Services and Supplies	200-000-22-870-00-00-7415-	Operating	\$8,400.00
Expense	Services and Supplies	200-000-22-870-00-00-7420-	Fuel	\$4,440.00
Expense	Services and Supplies	200-000-22-870-00-00-7430-	Uniforms	\$2,600.00
Expense	Services and Supplies	200-000-22-870-00-00-7460-	Postage	\$2,000.00
Expense	Services and Supplies	200-000-22-870-00-00-7540-	Fleet Maintenance Services	\$10,647.00
Expense	Services and Supplies	200-000-22-870-00-00-7680-	Training & Education	\$1,900.00
Expense	Services and Supplies	200-000-22-870-00-00-7685-	Travel & Conferences	\$3,500.00
Expense	Services and Supplies	200-000-22-970-00-00-7010-	Advertising - Paid	\$1,000.00
Expense	Services and Supplies	200-000-22-970-00-00-7300-	Computer & IT Small Equip	\$3,200.00
Expense	Services and Supplies	200-000-22-970-00-00-7310-	Computer License & Fees	\$77,659.00
Expense	Services and Supplies	200-000-22-970-00-00-7330-	Contractual Services	\$12,960.00
Expense	Services and Supplies	200-000-22-970-00-00-7340-	Dues & Subscriptions	\$2,338.00
Expense	Services and Supplies	200-000-22-970-00-00-7350-	Employee Recruit & Retain	\$9,600.00
Expense	Services and Supplies	200-000-22-970-00-00-7405-	Office Supplies	\$5,500.00
Expense	Services and Supplies	200-000-22-970-00-00-7415-	Operating	\$4,615.00
Expense	Services and Supplies	200-000-22-970-00-00-7420-	Fuel	\$2,640.00
Expense	Services and Supplies	200-000-22-970-00-00-7430-	Uniforms	\$1,900.00
Expense	Services and Supplies	200-000-22-970-00-00-7450-	Permits & Fees	\$500.00
Expense	Services and Supplies	200-000-22-970-00-00-7460-	Postage	\$15,000.00
Expense	Services and Supplies	200-000-22-970-00-00-7480-	Rental & Lease	\$960.00
Expense	Services and Supplies	200-000-22-970-00-00-7510-	R& M General	\$894,975.00
Expense	Services and Supplies	200-000-22-970-00-00-7530-	Janitorial	\$1,500.00
Expense	Services and Supplies	200-000-22-970-00-00-7540-	Fleet Maintenance Services	\$6,626.00
Expense	Services and Supplies	200-000-22-970-00-00-7545-	Engineering Services	\$97,976.00
Expense	Services and Supplies	200-000-22-970-00-00-7550-	BLDGS Maintenance Services	\$75,760.00
Expense	Services and Supplies	200-000-22-970-00-00-7605-	Security	\$1,800.00
Expense	Services and Supplies	200-000-22-970-00-00-7680-	Training & Education	\$800.00
Expense	Services and Supplies	200-000-22-970-00-00-7685-	Travel & Conferences	\$6,300.00
Expense	Services and Supplies	200-000-22-990-00-00-7415-	Operating	\$34,155.00
Expense	Services and Supplies	200-000-22-990-00-00-7435-	Small Equipment	\$0.00
Expense	Services and Supplies	200-000-22-990-00-00-7510-	R& M General	\$100,000.00
Expense	Services and Supplies	200-000-22-990-00-00-7515-	R&M Preventative	\$0.00
Expense	Services and Supplies	200-000-22-990-00-00-7605-	Security	\$1,180.00
Expense	Services and Supplies	200-000-25-210-00-00-7415-	Operating	\$8,840.00
Expense	Services and Supplies	200-000-25-210-00-00-7515-	R&M Preventative	\$17,685.00
Expense	Services and Supplies	200-000-25-210-00-00-7520-	R&M Corrective	\$9,305.00
Expense	Services and Supplies	200-000-25-220-00-00-7420-	Fuel	\$6,300.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	200-000-25-220-00-00-7425-	Chemical	\$85,000.00
Expense	Services and Supplies	200-000-25-220-00-00-7433-	Safety	\$4,300.00
Expense	Services and Supplies	200-000-25-220-00-00-7440-	Tools	\$3,400.00
Expense	Services and Supplies	200-000-25-220-00-00-7515-	R&M Preventative	\$31,180.00
Expense	Services and Supplies	200-000-25-220-00-00-7520-	R&M Corrective	\$59,565.00
Expense	Services and Supplies	200-000-25-220-00-00-7540-	Fleet Maintenance Services	\$75,658.00
Expense	Services and Supplies	200-000-25-220-00-00-7680-	Training & Education	\$6,700.00
Expense	Services and Supplies	200-000-25-230-00-00-7340-	Dues & Subscriptions	\$2,300.00
Expense	Services and Supplies	200-000-25-230-00-00-7350-	Employee Recruit & Retain	\$2,650.00
Expense	Services and Supplies	200-000-25-230-00-00-7405-	Office Supplies	\$4,000.00
Expense	Services and Supplies	200-000-25-230-00-00-7415-	Operating	\$46,535.00
Expense	Services and Supplies	200-000-25-230-00-00-7420-	Fuel	\$13,200.00
Expense	Services and Supplies	200-000-25-230-00-00-7425-	Chemical	\$151,500.00
Expense	Services and Supplies	200-000-25-230-00-00-7428-	Lab	\$33,000.00
Expense	Services and Supplies	200-000-25-230-00-00-7430-	Uniforms	\$5,000.00
Expense	Services and Supplies	200-000-25-230-00-00-7433-	Safety	\$7,300.00
Expense	Services and Supplies	200-000-25-230-00-00-7435-	Small Equipment	\$2,000.00
Expense	Services and Supplies	200-000-25-230-00-00-7440-	Tools	\$6,000.00
Expense	Services and Supplies	200-000-25-230-00-00-7450-	Permits & Fees	\$15,060.00
Expense	Services and Supplies	200-000-25-230-00-00-7515-	R&M Preventative	\$18,150.00
Expense	Services and Supplies	200-000-25-230-00-00-7520-	R&M Corrective	\$109,820.00
Expense	Services and Supplies	200-000-25-230-00-00-7530-	Janitorial	\$10,000.00
Expense	Services and Supplies	200-000-25-230-00-00-7540-	Fleet Maintenance Services	\$62,527.00
Expense	Services and Supplies	200-000-25-230-00-00-7550-	BLDGS Maintenance Services	\$37,560.00
Expense	Services and Supplies	200-000-25-230-00-00-7680-	Training & Education	\$5,700.00
Expense	Services and Supplies	200-000-25-230-00-00-7685-	Travel & Conferences	\$5,000.00
Expense	Services and Supplies	200-000-25-240-00-00-7310-	Computer License & Fees	\$4,400.00
Expense	Services and Supplies	200-000-25-240-00-00-7340-	Dues & Subscriptions	\$4,000.00
Expense	Services and Supplies	200-000-25-240-00-00-7415-	Operating	\$445.00
Expense	Services and Supplies	200-000-25-240-00-00-7420-	Fuel	\$18,000.00
Expense	Services and Supplies	200-000-25-240-00-00-7430-	Uniforms	\$4,320.00
Expense	Services and Supplies	200-000-25-240-00-00-7433-	Safety	\$1,800.00
Expense	Services and Supplies	200-000-25-240-00-00-7435-	Small Equipment	\$5,500.00
Expense	Services and Supplies	200-000-25-240-00-00-7440-	Tools	\$1,800.00
Expense	Services and Supplies	200-000-25-240-00-00-7515-	R&M Preventative	\$7,445.00
Expense	Services and Supplies	200-000-25-240-00-00-7520-	R&M Corrective	\$102,375.00
Expense	Services and Supplies	200-000-25-240-00-00-7540-	Fleet Maintenance Services	\$48,486.00
Expense	Services and Supplies	200-000-25-240-00-00-7680-	Training & Education	\$6,400.00
Expense	Services and Supplies	200-000-25-240-00-00-7685-	Travel & Conferences	\$2,500.00
Expense	Services and Supplies	200-000-25-990-00-00-7510-	R& M General	\$185,000.00
Expense	Services and Supplies	200-000-25-990-00-00-7605-	Security	\$3,480.00
Expense	Services and Supplies	200-000-27-380-00-00-7010-	Advertising - Paid	\$6,840.00
Expense	Services and Supplies	200-000-27-380-00-00-7310-	Computer License & Fees	\$110.00
Expense	Services and Supplies	200-000-27-380-00-00-7320-	Computer Supplies	\$2,100.00
Expense	Services and Supplies	200-000-27-380-00-00-7330-	Contractual Services	\$120,240.00
Expense	Services and Supplies	200-000-27-380-00-00-7340-	Dues & Subscriptions	\$235.00
Expense	Services and Supplies	200-000-27-380-00-00-7350-	Employee Recruit & Retain	\$1,050.00
Expense	Services and Supplies	200-000-27-380-00-00-7405-	Office Supplies	\$1,025.00
Expense	Services and Supplies	200-000-27-380-00-00-7415-	Operating	\$14,460.00
Expense	Services and Supplies	200-000-27-380-00-00-7420-	Fuel	\$660.00
Expense	Services and Supplies	200-000-27-380-00-00-7430-	Uniforms	\$1,560.00
Expense	Services and Supplies	200-000-27-380-00-00-7460-	Postage	\$120.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	200-000-27-380-00-00-7470-	Printing & Publishing	\$4,200.00
Expense	Services and Supplies	200-000-27-380-00-00-7525-	Snow Removal	\$700.00
Expense	Services and Supplies	200-000-27-380-00-00-7540-	Fleet Maintenance Services	\$5,626.00
Expense	Services and Supplies	200-000-27-380-00-00-7680-	Training & Education	\$500.00
Expense	Services and Supplies	200-000-27-380-00-00-7685-	Travel & Conferences	\$900.00
Expense	Services and Supplies	200-000-28-990-00-00-7010-	Advertising - Paid	\$12,500.00
Expense	Services and Supplies	200-000-28-990-00-00-7405-	Office Supplies	\$1,600.00
Expense	Services and Supplies	200-000-28-990-00-00-7415-	Operating	\$42,600.00
Expense	Services and Supplies	200-000-28-990-00-00-7460-	Postage	\$200.00
Expense	Services and Supplies	200-000-28-990-00-00-7470-	Printing & Publishing	\$10,700.00
Expense	Services and Supplies	200-000-28-990-00-00-7685-	Travel & Conferences	\$2,000.00
Expense	Services and Supplies	300-320-31-410-00-00-7300-	Computer & IT Small Equip	\$1,350.00
Expense	Services and Supplies	300-320-31-410-00-00-7330-	Contractual Services	\$4,600.00
Expense	Services and Supplies	300-320-31-410-00-00-7340-	Dues & Subscriptions	\$2,315.00
Expense	Services and Supplies	300-320-31-410-00-00-7350-	Employee Recruit & Retain	\$1,585.00
Expense	Services and Supplies	300-320-31-410-00-00-7405-	Office Supplies	\$295.00
Expense	Services and Supplies	300-320-31-410-00-00-7415-	Operating	\$8,350.00
Expense	Services and Supplies	300-320-31-410-00-00-7430-	Uniforms	\$2,310.00
Expense	Services and Supplies	300-320-31-410-00-00-7510-	R& M General	\$960.00
Expense	Services and Supplies	300-320-31-420-00-00-7310-	Computer License & Fees	\$2,520.00
Expense	Services and Supplies	300-320-31-420-00-00-7330-	Contractual Services	\$180.00
Expense	Services and Supplies	300-320-31-420-00-00-7340-	Dues & Subscriptions	\$1,750.00
Expense	Services and Supplies	300-320-31-420-00-00-7350-	Employee Recruit & Retain	\$1,650.00
Expense	Services and Supplies	300-320-31-420-00-00-7405-	Office Supplies	\$280.00
Expense	Services and Supplies	300-320-31-420-00-00-7415-	Operating	\$141,285.00
Expense	Services and Supplies	300-320-31-420-00-00-7420-	Fuel	\$3,150.00
Expense	Services and Supplies	300-320-31-420-00-00-7425-	Chemical	\$48,625.00
Expense	Services and Supplies	300-320-31-420-00-00-7430-	Uniforms	\$2,700.00
Expense	Services and Supplies	300-320-31-420-00-00-7435-	Small Equipment	\$2,200.00
Expense	Services and Supplies	300-320-31-420-00-00-7450-	Permits & Fees	\$405.00
Expense	Services and Supplies	300-320-31-420-00-00-7480-	Rental & Lease	\$1,500.00
Expense	Services and Supplies	300-320-31-420-00-00-7510-	R& M General	\$4,690.00
Expense	Services and Supplies	300-320-31-420-00-00-7525-	Snow Removal	\$2,280.00
Expense	Services and Supplies	300-320-31-420-00-00-7530-	Janitorial	\$2,640.00
Expense	Services and Supplies	300-320-31-420-00-00-7550-	BLDGS Maintenance Services	\$35,385.00
Expense	Services and Supplies	300-320-31-420-00-00-7605-	Security	\$1,420.00
Expense	Services and Supplies	300-320-31-420-00-00-7680-	Training & Education	\$2,150.00
Expense	Services and Supplies	300-320-31-420-00-00-7685-	Travel & Conferences	\$2,500.00
Expense	Services and Supplies	300-320-31-430-00-00-7310-	Computer License & Fees	\$425.00
Expense	Services and Supplies	300-320-31-430-00-00-7330-	Contractual Services	\$780.00
Expense	Services and Supplies	300-320-31-430-00-00-7350-	Employee Recruit & Retain	\$525.00
Expense	Services and Supplies	300-320-31-430-00-00-7415-	Operating	\$13,350.00
Expense	Services and Supplies	300-320-31-430-00-00-7420-	Fuel	\$435.00
Expense	Services and Supplies	300-320-31-430-00-00-7435-	Small Equipment	\$2,100.00
Expense	Services and Supplies	300-320-31-430-00-00-7540-	Fleet Maintenance Services	\$6,515.00
Expense	Services and Supplies	300-320-31-440-00-00-7330-	Contractual Services	\$5,040.00
Expense	Services and Supplies	300-320-31-440-00-00-7350-	Employee Recruit & Retain	\$315.00
Expense	Services and Supplies	300-320-31-440-00-00-7415-	Operating	\$6,406.00
Expense	Services and Supplies	300-320-31-440-00-00-7430-	Uniforms	\$2,310.00
Expense	Services and Supplies	300-320-31-440-00-00-7540-	Fleet Maintenance Services	\$66,512.00
Expense	Services and Supplies	300-320-31-440-00-00-7550-	BLDGS Maintenance Services	\$17,260.00
Expense	Services and Supplies	300-320-31-440-00-00-7605-	Security	\$4,260.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-320-31-450-00-00-7420-	Fuel	\$15,750.00
Expense	Services and Supplies	300-320-31-450-00-00-7540-	Fleet Maintenance Services	\$322,259.00
Expense	Services and Supplies	300-320-31-460-00-00-7300-	Computer & IT Small Equip	\$420.00
Expense	Services and Supplies	300-320-31-460-00-00-7330-	Contractual Services	\$300.00
Expense	Services and Supplies	300-320-31-460-00-00-7335-	Discounts Earned	(\$5,065.00)
Expense	Services and Supplies	300-320-31-460-00-00-7340-	Dues & Subscriptions	\$235.00
Expense	Services and Supplies	300-320-31-460-00-00-7415-	Operating	\$2,930.00
Expense	Services and Supplies	300-320-31-460-00-00-7430-	Uniforms	\$845.00
Expense	Services and Supplies	300-320-31-460-00-00-7680-	Training & Education	\$425.00
Expense	Services and Supplies	300-320-31-460-00-00-7685-	Travel & Conferences	\$2,400.00
Expense	Services and Supplies	300-320-31-530-00-00-7200-	Banking Fees & Processing	\$13,650.00
Expense	Services and Supplies	300-320-31-530-00-00-7310-	Computer License & Fees	\$4,475.00
Expense	Services and Supplies	300-320-31-530-00-00-7330-	Contractual Services	\$120.00
Expense	Services and Supplies	300-320-31-530-00-00-7350-	Employee Recruit & Retain	\$1,050.00
Expense	Services and Supplies	300-320-31-530-00-00-7405-	Office Supplies	\$525.00
Expense	Services and Supplies	300-320-31-530-00-00-7415-	Operating	\$31,600.00
Expense	Services and Supplies	300-320-31-530-00-00-7420-	Fuel	\$960.00
Expense	Services and Supplies	300-320-31-530-00-00-7425-	Chemical	\$4,200.00
Expense	Services and Supplies	300-320-31-530-00-00-7430-	Uniforms	\$4,000.00
Expense	Services and Supplies	300-320-31-530-00-00-7435-	Small Equipment	\$2,100.00
Expense	Services and Supplies	300-320-31-530-00-00-7450-	Permits & Fees	\$4,500.00
Expense	Services and Supplies	300-320-31-530-00-00-7510-	R& M General	\$210.00
Expense	Services and Supplies	300-320-31-530-00-00-7530-	Janitorial	\$2,405.00
Expense	Services and Supplies	300-320-31-530-00-00-7540-	Fleet Maintenance Services	\$12,596.00
Expense	Services and Supplies	300-320-31-530-00-00-7550-	BLDGS Maintenance Services	\$31,855.00
Expense	Services and Supplies	300-320-31-980-00-00-7010-	Advertising - Paid	\$22,050.00
Expense	Services and Supplies	300-320-31-980-00-00-7415-	Operating	\$9,500.00
Expense	Services and Supplies	300-320-31-990-00-00-7200-	Banking Fees & Processing	\$65,950.00
Expense	Services and Supplies	300-320-31-990-00-00-7310-	Computer License & Fees	\$30.00
Expense	Services and Supplies	300-320-31-990-00-00-7330-	Contractual Services	\$10,425.00
Expense	Services and Supplies	300-320-31-990-00-00-7340-	Dues & Subscriptions	\$685.00
Expense	Services and Supplies	300-320-31-990-00-00-7350-	Employee Recruit & Retain	\$525.00
Expense	Services and Supplies	300-320-31-990-00-00-7405-	Office Supplies	\$1,575.00
Expense	Services and Supplies	300-320-31-990-00-00-7415-	Operating	\$4,945.00
Expense	Services and Supplies	300-320-31-990-00-00-7430-	Uniforms	\$370.00
Expense	Services and Supplies	300-320-31-990-00-00-7433-	Safety	\$2,055.00
Expense	Services and Supplies	300-320-31-990-00-00-7460-	Postage	\$55.00
Expense	Services and Supplies	300-320-31-990-00-00-7480-	Rental & Lease	\$1,840.00
Expense	Services and Supplies	300-320-31-990-00-00-7510-	R& M General	\$40,000.00
Expense	Services and Supplies	300-320-31-990-00-00-7530-	Janitorial	\$7,710.00
Expense	Services and Supplies	300-320-31-990-00-00-7545-	Engineering Services	\$6,390.00
Expense	Services and Supplies	300-320-31-990-00-00-7550-	BLDGS Maintenance Services	\$19,700.00
Expense	Services and Supplies	300-320-31-990-00-00-7605-	Security	\$3,360.00
Expense	Services and Supplies	300-320-31-990-00-00-7680-	Training & Education	\$250.00
Expense	Services and Supplies	300-320-31-990-00-00-7685-	Travel & Conferences	\$3,725.00
Expense	Services and Supplies	300-320-32-410-00-00-7300-	Computer & IT Small Equip	\$125.00
Expense	Services and Supplies	300-320-32-410-00-00-7340-	Dues & Subscriptions	\$1,945.00
Expense	Services and Supplies	300-320-32-410-00-00-7350-	Employee Recruit & Retain	\$530.00
Expense	Services and Supplies	300-320-32-410-00-00-7405-	Office Supplies	\$625.00
Expense	Services and Supplies	300-320-32-410-00-00-7415-	Operating	\$3,525.00
Expense	Services and Supplies	300-320-32-410-00-00-7430-	Uniforms	\$1,050.00
Expense	Services and Supplies	300-320-32-410-00-00-7510-	R& M General	\$1,740.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-320-32-420-00-00-7340-	Dues & Subscriptions	\$750.00
Expense	Services and Supplies	300-320-32-420-00-00-7350-	Employee Recruit & Retain	\$400.00
Expense	Services and Supplies	300-320-32-420-00-00-7405-	Office Supplies	\$95.00
Expense	Services and Supplies	300-320-32-420-00-00-7415-	Operating	\$56,445.00
Expense	Services and Supplies	300-320-32-420-00-00-7420-	Fuel	\$5,040.00
Expense	Services and Supplies	300-320-32-420-00-00-7425-	Chemical	\$9,030.00
Expense	Services and Supplies	300-320-32-420-00-00-7430-	Uniforms	\$1,370.00
Expense	Services and Supplies	300-320-32-420-00-00-7435-	Small Equipment	\$1,050.00
Expense	Services and Supplies	300-320-32-420-00-00-7450-	Permits & Fees	\$510.00
Expense	Services and Supplies	300-320-32-420-00-00-7480-	Rental & Lease	\$1,575.00
Expense	Services and Supplies	300-320-32-420-00-00-7510-	R& M General	\$8,120.00
Expense	Services and Supplies	300-320-32-420-00-00-7525-	Snow Removal	\$2,200.00
Expense	Services and Supplies	300-320-32-420-00-00-7550-	BLDGS Maintenance Services	\$28,635.00
Expense	Services and Supplies	300-320-32-420-00-00-7605-	Security	\$700.00
Expense	Services and Supplies	300-320-32-420-00-00-7680-	Training & Education	\$450.00
Expense	Services and Supplies	300-320-32-440-00-00-7350-	Employee Recruit & Retain	\$105.00
Expense	Services and Supplies	300-320-32-440-00-00-7415-	Operating	\$3,358.00
Expense	Services and Supplies	300-320-32-440-00-00-7420-	Fuel	\$5,250.00
Expense	Services and Supplies	300-320-32-440-00-00-7430-	Uniforms	\$2,100.00
Expense	Services and Supplies	300-320-32-440-00-00-7540-	Fleet Maintenance Services	\$20,112.00
Expense	Services and Supplies	300-320-32-450-00-00-7420-	Fuel	\$3,780.00
Expense	Services and Supplies	300-320-32-450-00-00-7540-	Fleet Maintenance Services	\$97,955.00
Expense	Services and Supplies	300-320-32-530-00-00-7200-	Banking Fees & Processing	\$2,425.00
Expense	Services and Supplies	300-320-32-530-00-00-7310-	Computer License & Fees	\$700.00
Expense	Services and Supplies	300-320-32-530-00-00-7350-	Employee Recruit & Retain	\$600.00
Expense	Services and Supplies	300-320-32-530-00-00-7415-	Operating	\$7,600.00
Expense	Services and Supplies	300-320-32-530-00-00-7430-	Uniforms	\$500.00
Expense	Services and Supplies	300-320-32-530-00-00-7450-	Permits & Fees	\$125.00
Expense	Services and Supplies	300-320-32-530-00-00-7510-	R& M General	\$150.00
Expense	Services and Supplies	300-320-32-530-00-00-7540-	Fleet Maintenance Services	\$4,020.00
Expense	Services and Supplies	300-320-32-530-00-00-7550-	BLDGS Maintenance Services	\$8,550.00
Expense	Services and Supplies	300-320-32-980-00-00-7010-	Advertising - Paid	\$14,700.00
Expense	Services and Supplies	300-320-32-980-00-00-7210-	Community Relations	\$105.00
Expense	Services and Supplies	300-320-32-980-00-00-7415-	Operating	\$4,030.00
Expense	Services and Supplies	300-320-32-990-00-00-7200-	Banking Fees & Processing	\$16,480.00
Expense	Services and Supplies	300-320-32-990-00-00-7330-	Contractual Services	\$240.00
Expense	Services and Supplies	300-320-32-990-00-00-7405-	Office Supplies	\$630.00
Expense	Services and Supplies	300-320-32-990-00-00-7415-	Operating	\$105.00
Expense	Services and Supplies	300-320-32-990-00-00-7430-	Uniforms	\$215.00
Expense	Services and Supplies	300-320-32-990-00-00-7433-	Safety	\$315.00
Expense	Services and Supplies	300-320-32-990-00-00-7510-	R& M General	\$24,280.00
Expense	Services and Supplies	300-320-32-990-00-00-7530-	Janitorial	\$7,410.00
Expense	Services and Supplies	300-320-32-990-00-00-7550-	BLDGS Maintenance Services	\$25,000.00
Expense	Services and Supplies	300-320-32-990-00-00-7605-	Security	\$5,040.00
Expense	Services and Supplies	300-320-32-990-00-00-7685-	Travel & Conferences	\$100.00
Expense	Services and Supplies	300-330-33-500-00-00-7300-	Computer & IT Small Equip	\$2,240.00
Expense	Services and Supplies	300-330-33-500-00-00-7310-	Computer License & Fees	\$8,160.00
Expense	Services and Supplies	300-330-33-500-00-00-7330-	Contractual Services	\$5,940.00
Expense	Services and Supplies	300-330-33-500-00-00-7350-	Employee Recruit & Retain	\$1,700.00
Expense	Services and Supplies	300-330-33-500-00-00-7405-	Office Supplies	\$1,680.00
Expense	Services and Supplies	300-330-33-500-00-00-7415-	Operating	\$21,680.00
Expense	Services and Supplies	300-330-33-500-00-00-7420-	Fuel	\$2,520.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-330-33-500-00-00-7430-	Uniforms	\$3,000.00
Expense	Services and Supplies	300-330-33-500-00-00-7450-	Permits & Fees	\$2,530.00
Expense	Services and Supplies	300-330-33-500-00-00-7460-	Postage	\$165.00
Expense	Services and Supplies	300-330-33-500-00-00-7510-	R& M General	\$92,100.00
Expense	Services and Supplies	300-330-33-500-00-00-7525-	Snow Removal	\$12,500.00
Expense	Services and Supplies	300-330-33-500-00-00-7530-	Janitorial	\$29,940.00
Expense	Services and Supplies	300-330-33-500-00-00-7540-	Fleet Maintenance Services	\$5,329.00
Expense	Services and Supplies	300-330-33-500-00-00-7545-	Engineering Services	\$3,043.00
Expense	Services and Supplies	300-330-33-500-00-00-7550-	BLDGS Maintenance Services	\$105,125.00
Expense	Services and Supplies	300-330-33-500-00-00-7605-	Security	\$2,700.00
Expense	Services and Supplies	300-330-33-500-00-00-7680-	Training & Education	\$1,080.00
Expense	Services and Supplies	300-330-33-500-00-00-7685-	Travel & Conferences	\$8,385.00
Expense	Services and Supplies	300-330-33-510-00-00-7415-	Operating	\$1,155.00
Expense	Services and Supplies	300-330-33-510-00-00-7420-	Fuel	\$120.00
Expense	Services and Supplies	300-330-33-510-00-00-7450-	Permits & Fees	\$1,410.00
Expense	Services and Supplies	300-330-33-510-00-00-7510-	R& M General	\$37,947.00
Expense	Services and Supplies	300-330-33-510-00-00-7515-	R&M Preventative	\$2,100.00
Expense	Services and Supplies	300-330-33-510-00-00-7525-	Snow Removal	\$3,900.00
Expense	Services and Supplies	300-330-33-510-00-00-7530-	Janitorial	\$6,300.00
Expense	Services and Supplies	300-330-33-510-00-00-7550-	BLDGS Maintenance Services	\$31,671.00
Expense	Services and Supplies	300-330-33-510-00-00-7605-	Security	\$3,260.00
Expense	Services and Supplies	300-330-33-530-00-00-7200-	Banking Fees & Processing	\$41,090.00
Expense	Services and Supplies	300-330-33-530-00-00-7350-	Employee Recruit & Retain	\$950.00
Expense	Services and Supplies	300-330-33-530-00-00-7415-	Operating	\$46,410.00
Expense	Services and Supplies	300-330-33-530-00-00-7430-	Uniforms	\$3,150.00
Expense	Services and Supplies	300-330-33-530-00-00-7435-	Small Equipment	\$5,250.00
Expense	Services and Supplies	300-330-33-530-00-00-7510-	R& M General	\$210.00
Expense	Services and Supplies	300-330-33-530-00-00-7520-	R&M Corrective	\$2,525.00
Expense	Services and Supplies	300-330-33-530-00-00-7550-	BLDGS Maintenance Services	\$18,015.00
Expense	Services and Supplies	300-330-33-980-00-00-7010-	Advertising - Paid	\$31,500.00
Expense	Services and Supplies	300-330-33-980-00-00-7310-	Computer License & Fees	\$100.00
Expense	Services and Supplies	300-330-33-980-00-00-7415-	Operating	\$2,095.00
Expense	Services and Supplies	300-340-34-450-00-00-7415-	Operating	\$3,540.00
Expense	Services and Supplies	300-340-34-450-00-00-7420-	Fuel	\$108,360.00
Expense	Services and Supplies	300-340-34-450-00-00-7540-	Fleet Maintenance Services	\$326,150.00
Expense	Services and Supplies	300-340-34-490-00-00-7415-	Operating	\$4,095.00
Expense	Services and Supplies	300-340-34-490-00-00-7680-	Training & Education	\$350.00
Expense	Services and Supplies	300-340-34-530-00-00-7200-	Banking Fees & Processing	\$24,050.00
Expense	Services and Supplies	300-340-34-530-00-00-7300-	Computer & IT Small Equip	\$1,050.00
Expense	Services and Supplies	300-340-34-530-00-00-7310-	Computer License & Fees	\$7,035.00
Expense	Services and Supplies	300-340-34-530-00-00-7350-	Employee Recruit & Retain	\$2,100.00
Expense	Services and Supplies	300-340-34-530-00-00-7405-	Office Supplies	\$1,000.00
Expense	Services and Supplies	300-340-34-530-00-00-7415-	Operating	\$86,400.00
Expense	Services and Supplies	300-340-34-530-00-00-7425-	Chemical	\$7,200.00
Expense	Services and Supplies	300-340-34-530-00-00-7430-	Uniforms	\$2,500.00
Expense	Services and Supplies	300-340-34-530-00-00-7435-	Small Equipment	\$3,000.00
Expense	Services and Supplies	300-340-34-530-00-00-7450-	Permits & Fees	\$4,500.00
Expense	Services and Supplies	300-340-34-530-00-00-7510-	R& M General	\$210.00
Expense	Services and Supplies	300-340-34-530-00-00-7550-	BLDGS Maintenance Services	\$25,800.00
Expense	Services and Supplies	300-340-34-610-00-00-7300-	Computer & IT Small Equip	\$3,990.00
Expense	Services and Supplies	300-340-34-610-00-00-7330-	Contractual Services	\$8,140.00
Expense	Services and Supplies	300-340-34-610-00-00-7415-	Operating	\$98,300.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-340-34-610-00-00-7685-	Travel & Conferences	\$690.00
Expense	Services and Supplies	300-340-34-620-00-00-7415-	Operating	\$31,865.00
Expense	Services and Supplies	300-340-34-620-00-00-7433-	Safety	\$4,620.00
Expense	Services and Supplies	300-340-34-620-00-00-7435-	Small Equipment	\$11,715.00
Expense	Services and Supplies	300-340-34-620-00-00-7510-	R& M General	\$85,580.00
Expense	Services and Supplies	300-340-34-630-00-00-7310-	Computer License & Fees	\$9,975.00
Expense	Services and Supplies	300-340-34-630-00-00-7340-	Dues & Subscriptions	\$1,560.00
Expense	Services and Supplies	300-340-34-630-00-00-7350-	Employee Recruit & Retain	\$930.00
Expense	Services and Supplies	300-340-34-630-00-00-7415-	Operating	\$26,480.00
Expense	Services and Supplies	300-340-34-630-00-00-7450-	Permits & Fees	\$210.00
Expense	Services and Supplies	300-340-34-630-00-00-7480-	Rental & Lease	\$8,400.00
Expense	Services and Supplies	300-340-34-630-00-00-7510-	R& M General	\$46,940.00
Expense	Services and Supplies	300-340-34-640-00-00-7510-	R& M General	\$0.00
Expense	Services and Supplies	300-340-34-650-00-00-7415-	Operating	\$11,340.00
Expense	Services and Supplies	300-340-34-650-00-00-7433-	Safety	\$4,410.00
Expense	Services and Supplies	300-340-34-650-00-00-7510-	R& M General	\$3,675.00
Expense	Services and Supplies	300-340-34-660-00-00-7330-	Contractual Services	\$120.00
Expense	Services and Supplies	300-340-34-660-00-00-7340-	Dues & Subscriptions	\$1,230.00
Expense	Services and Supplies	300-340-34-660-00-00-7350-	Employee Recruit & Retain	\$3,780.00
Expense	Services and Supplies	300-340-34-660-00-00-7415-	Operating	\$26,955.00
Expense	Services and Supplies	300-340-34-660-00-00-7680-	Training & Education	\$2,600.00
Expense	Services and Supplies	300-340-34-670-00-00-7300-	Computer & IT Small Equip	\$2,625.00
Expense	Services and Supplies	300-340-34-670-00-00-7330-	Contractual Services	\$180.00
Expense	Services and Supplies	300-340-34-670-00-00-7340-	Dues & Subscriptions	\$380.00
Expense	Services and Supplies	300-340-34-670-00-00-7350-	Employee Recruit & Retain	\$4,305.00
Expense	Services and Supplies	300-340-34-670-00-00-7415-	Operating	\$22,995.00
Expense	Services and Supplies	300-340-34-670-00-00-7435-	Small Equipment	\$3,990.00
Expense	Services and Supplies	300-340-34-670-00-00-7680-	Training & Education	\$840.00
Expense	Services and Supplies	300-340-34-680-00-00-7300-	Computer & IT Small Equip	\$3,360.00
Expense	Services and Supplies	300-340-34-680-00-00-7330-	Contractual Services	\$60.00
Expense	Services and Supplies	300-340-34-680-00-00-7350-	Employee Recruit & Retain	\$1,050.00
Expense	Services and Supplies	300-340-34-680-00-00-7415-	Operating	\$19,950.00
Expense	Services and Supplies	300-340-34-680-00-00-7435-	Small Equipment	\$27,090.00
Expense	Services and Supplies	300-340-34-680-00-00-7685-	Travel & Conferences	\$200.00
Expense	Services and Supplies	300-340-34-690-00-00-7415-	Operating	\$37,490.00
Expense	Services and Supplies	300-340-34-690-00-00-7420-	Fuel	\$16,385.00
Expense	Services and Supplies	300-340-34-690-00-00-7433-	Safety	\$315.00
Expense	Services and Supplies	300-340-34-690-00-00-7480-	Rental & Lease	\$8,190.00
Expense	Services and Supplies	300-340-34-690-00-00-7510-	R& M General	\$9,300.00
Expense	Services and Supplies	300-340-34-690-00-00-7515-	R&M Preventative	\$4,730.00
Expense	Services and Supplies	300-340-34-690-00-00-7525-	Snow Removal	\$44,500.00
Expense	Services and Supplies	300-340-34-690-00-00-7530-	Janitorial	\$42,660.00
Expense	Services and Supplies	300-340-34-690-00-00-7540-	Fleet Maintenance Services	\$44,648.00
Expense	Services and Supplies	300-340-34-690-00-00-7550-	BLDGS Maintenance Services	\$88,610.00
Expense	Services and Supplies	300-340-34-690-00-00-7605-	Security	\$7,860.00
Expense	Services and Supplies	300-340-34-690-00-00-7685-	Travel & Conferences	\$8,900.00
Expense	Services and Supplies	300-340-34-960-00-00-7300-	Computer & IT Small Equip	\$2,100.00
Expense	Services and Supplies	300-340-34-960-00-00-7330-	Contractual Services	\$90.00
Expense	Services and Supplies	300-340-34-960-00-00-7415-	Operating	\$4,200.00
Expense	Services and Supplies	300-340-34-960-00-00-7450-	Permits & Fees	\$125.00
Expense	Services and Supplies	300-340-34-960-00-00-7480-	Rental & Lease	\$22,830.00
Expense	Services and Supplies	300-340-34-980-00-00-7010-	Advertising - Paid	\$210,000.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-340-34-980-00-00-7020-	Advertising - Trade	\$8,000.00
Expense	Services and Supplies	300-340-34-980-00-00-7210-	Community Relations	\$27,500.00
Expense	Services and Supplies	300-340-34-980-00-00-7300-	Computer & IT Small Equip	\$6,300.00
Expense	Services and Supplies	300-340-34-980-00-00-7310-	Computer License & Fees	\$58,000.00
Expense	Services and Supplies	300-340-34-980-00-00-7340-	Dues & Subscriptions	\$2,100.00
Expense	Services and Supplies	300-340-34-980-00-00-7350-	Employee Recruit & Retain	\$545.00
Expense	Services and Supplies	300-340-34-980-00-00-7415-	Operating	\$20,000.00
Expense	Services and Supplies	300-340-34-980-00-00-7460-	Postage	\$4,725.00
Expense	Services and Supplies	300-340-34-980-00-00-7685-	Travel & Conferences	\$10,000.00
Expense	Services and Supplies	300-340-34-990-00-00-7200-	Banking Fees & Processing	\$196,355.00
Expense	Services and Supplies	300-340-34-990-00-00-7310-	Computer License & Fees	\$61,200.00
Expense	Services and Supplies	300-340-34-990-00-00-7330-	Contractual Services	\$3,240.00
Expense	Services and Supplies	300-340-34-990-00-00-7340-	Dues & Subscriptions	\$10,815.00
Expense	Services and Supplies	300-340-34-990-00-00-7350-	Employee Recruit & Retain	\$23,610.00
Expense	Services and Supplies	300-340-34-990-00-00-7405-	Office Supplies	\$2,120.00
Expense	Services and Supplies	300-340-34-990-00-00-7415-	Operating	\$8,400.00
Expense	Services and Supplies	300-340-34-990-00-00-7430-	Uniforms	\$38,645.00
Expense	Services and Supplies	300-340-34-990-00-00-7433-	Safety	\$1,050.00
Expense	Services and Supplies	300-340-34-990-00-00-7450-	Permits & Fees	\$54,175.00
Expense	Services and Supplies	300-340-34-990-00-00-7460-	Postage	\$455.00
Expense	Services and Supplies	300-340-34-990-00-00-7510-	R& M General	\$95,000.00
Expense	Services and Supplies	300-340-34-990-00-00-7545-	Engineering Services	\$8,925.00
Expense	Services and Supplies	300-340-36-530-00-00-7200-	Banking Fees & Processing	\$7,470.00
Expense	Services and Supplies	300-340-36-530-00-00-7310-	Computer License & Fees	\$1,060.00
Expense	Services and Supplies	300-340-36-530-00-00-7350-	Employee Recruit & Retain	\$200.00
Expense	Services and Supplies	300-340-36-530-00-00-7405-	Office Supplies	\$600.00
Expense	Services and Supplies	300-340-36-530-00-00-7415-	Operating	\$27,500.00
Expense	Services and Supplies	300-340-36-530-00-00-7430-	Uniforms	\$1,500.00
Expense	Services and Supplies	300-340-36-530-00-00-7435-	Small Equipment	\$1,500.00
Expense	Services and Supplies	300-340-36-530-00-00-7450-	Permits & Fees	\$1,600.00
Expense	Services and Supplies	300-340-36-530-00-00-7510-	R& M General	\$210.00
Expense	Services and Supplies	300-340-36-530-00-00-7605-	Security	\$500.00
Expense	Services and Supplies	300-340-36-530-00-00-7680-	Training & Education	\$1,500.00
Expense	Services and Supplies	300-350-46-811-00-00-7340-	Dues & Subscriptions	\$60.00
Expense	Services and Supplies	300-350-46-811-00-00-7415-	Operating	\$11,800.00
Expense	Services and Supplies	300-350-46-811-00-00-7685-	Travel & Conferences	\$400.00
Expense	Services and Supplies	300-350-46-820-00-00-7340-	Dues & Subscriptions	\$55.00
Expense	Services and Supplies	300-350-46-820-00-00-7350-	Employee Recruit & Retain	\$210.00
Expense	Services and Supplies	300-350-46-820-00-00-7415-	Operating	\$10,815.00
Expense	Services and Supplies	300-350-46-820-00-00-7420-	Fuel	\$4,155.00
Expense	Services and Supplies	300-350-46-820-00-00-7430-	Uniforms	\$420.00
Expense	Services and Supplies	300-350-46-820-00-00-7480-	Rental & Lease	\$16,260.00
Expense	Services and Supplies	300-350-46-820-00-00-7540-	Fleet Maintenance Services	\$11,051.00
Expense	Services and Supplies	300-350-46-820-00-00-7680-	Training & Education	\$500.00
Expense	Services and Supplies	300-350-46-831-00-00-7415-	Operating	\$3,250.00
Expense	Services and Supplies	300-350-48-840-00-00-7300-	Computer & IT Small Equip	\$1,050.00
Expense	Services and Supplies	300-350-48-840-00-00-7330-	Contractual Services	\$60.00
Expense	Services and Supplies	300-350-48-840-00-00-7340-	Dues & Subscriptions	\$2,100.00
Expense	Services and Supplies	300-350-48-840-00-00-7350-	Employee Recruit & Retain	\$1,050.00
Expense	Services and Supplies	300-350-48-840-00-00-7415-	Operating	\$51,000.00
Expense	Services and Supplies	300-350-48-840-00-00-7430-	Uniforms	\$1,700.00
Expense	Services and Supplies	300-350-48-840-00-00-7450-	Permits & Fees	\$2,050.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-350-48-840-00-00-7460-	Postage	\$450.00
Expense	Services and Supplies	300-350-48-840-00-00-7510-	R& M General	\$65,950.00
Expense	Services and Supplies	300-350-48-840-00-00-7515-	R&M Preventative	\$420.00
Expense	Services and Supplies	300-350-48-840-00-00-7525-	Snow Removal	\$7,400.00
Expense	Services and Supplies	300-350-48-840-00-00-7530-	Janitorial	\$80,900.00
Expense	Services and Supplies	300-350-48-840-00-00-7550-	BLDGS Maintenance Services	\$150,860.00
Expense	Services and Supplies	300-350-48-840-00-00-7605-	Security	\$5,160.00
Expense	Services and Supplies	300-350-48-840-00-00-7680-	Training & Education	\$2,000.00
Expense	Services and Supplies	300-350-48-850-00-00-7330-	Contractual Services	\$120.00
Expense	Services and Supplies	300-350-48-850-00-00-7340-	Dues & Subscriptions	\$770.00
Expense	Services and Supplies	300-350-48-850-00-00-7350-	Employee Recruit & Retain	\$800.00
Expense	Services and Supplies	300-350-48-850-00-00-7415-	Operating	\$22,200.00
Expense	Services and Supplies	300-350-48-850-00-00-7425-	Chemical	\$20,000.00
Expense	Services and Supplies	300-350-48-850-00-00-7430-	Uniforms	\$3,000.00
Expense	Services and Supplies	300-350-48-850-00-00-7450-	Permits & Fees	\$700.00
Expense	Services and Supplies	300-350-48-850-00-00-7680-	Training & Education	\$3,610.00
Expense	Services and Supplies	300-350-48-860-00-00-7330-	Contractual Services	\$95.00
Expense	Services and Supplies	300-350-48-860-00-00-7350-	Employee Recruit & Retain	\$530.00
Expense	Services and Supplies	300-350-48-860-00-00-7415-	Operating	\$7,700.00
Expense	Services and Supplies	300-350-48-860-00-00-7430-	Uniforms	\$1,050.00
Expense	Services and Supplies	300-350-48-860-00-00-7435-	Small Equipment	\$2,900.00
Expense	Services and Supplies	300-350-48-860-00-00-7680-	Training & Education	\$3,200.00
Expense	Services and Supplies	300-350-48-890-00-00-7330-	Contractual Services	\$300.00
Expense	Services and Supplies	300-350-48-890-00-00-7415-	Operating	\$1,355.00
Expense	Services and Supplies	300-350-48-890-00-00-7430-	Uniforms	\$690.00
Expense	Services and Supplies	300-350-48-980-00-00-7010-	Advertising - Paid	\$1,000.00
Expense	Services and Supplies	300-350-48-980-00-00-7415-	Operating	\$9,900.00
Expense	Services and Supplies	300-350-48-990-00-00-7200-	Banking Fees & Processing	\$28,845.00
Expense	Services and Supplies	300-350-48-990-00-00-7310-	Computer License & Fees	\$140.00
Expense	Services and Supplies	300-350-48-990-00-00-7320-	Computer Supplies	\$4,000.00
Expense	Services and Supplies	300-350-48-990-00-00-7330-	Contractual Services	\$6,000.00
Expense	Services and Supplies	300-350-48-990-00-00-7340-	Dues & Subscriptions	\$1,325.00
Expense	Services and Supplies	300-350-48-990-00-00-7350-	Employee Recruit & Retain	\$3,300.00
Expense	Services and Supplies	300-350-48-990-00-00-7415-	Operating	\$13,380.00
Expense	Services and Supplies	300-350-48-990-00-00-7420-	Fuel	\$7,560.00
Expense	Services and Supplies	300-350-48-990-00-00-7430-	Uniforms	\$4,205.00
Expense	Services and Supplies	300-350-48-990-00-00-7510-	R& M General	\$7,500.00
Expense	Services and Supplies	300-350-48-990-00-00-7530-	Janitorial	\$4,725.00
Expense	Services and Supplies	300-350-48-990-00-00-7540-	Fleet Maintenance Services	\$7,525.00
Expense	Services and Supplies	300-350-48-990-00-00-7545-	Engineering Services	\$6,390.00
Expense	Services and Supplies	300-350-48-990-00-00-7680-	Training & Education	\$3,620.00
Expense	Services and Supplies	300-350-48-990-00-00-7685-	Travel & Conferences	\$300.00
Expense	Services and Supplies	300-360-49-990-00-00-7310-	Computer License & Fees	\$25,275.00
Expense	Services and Supplies	300-360-49-990-00-00-7330-	Contractual Services	\$22,350.00
Expense	Services and Supplies	300-360-49-990-00-00-7350-	Employee Recruit & Retain	\$3,180.00
Expense	Services and Supplies	300-360-49-990-00-00-7405-	Office Supplies	\$1,050.00
Expense	Services and Supplies	300-360-49-990-00-00-7415-	Operating	\$2,100.00
Expense	Services and Supplies	300-360-49-990-00-00-7470-	Printing & Publishing	\$17,500.00
Expense	Services and Supplies	300-360-49-990-00-00-7510-	R& M General	\$20,000.00
Expense	Services and Supplies	300-370-43-780-00-00-7310-	Computer License & Fees	\$1,896.50
Expense	Services and Supplies	300-370-43-780-00-00-7330-	Contractual Services	\$15,081.00
Expense	Services and Supplies	300-370-43-780-00-00-7340-	Dues & Subscriptions	\$585.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	300-370-43-780-00-00-7350	Employee Recruit & Retain	\$1,650.00
Expense	Services and Supplies	300-370-43-780-00-00-7415	Operating	\$74,768.00
Expense	Services and Supplies	300-370-43-780-00-00-7420	Fuel	\$13,970.00
Expense	Services and Supplies	300-370-43-780-00-00-7430	Uniforms	\$5,350.00
Expense	Services and Supplies	300-370-43-780-00-00-7435	Small Equipment	\$1,402.50
Expense	Services and Supplies	300-370-43-780-00-00-7450	Permits & Fees	\$474.00
Expense	Services and Supplies	300-370-43-780-00-00-7480	Rental & Lease	\$15,740.00
Expense	Services and Supplies	300-370-43-780-00-00-7510	R& M General	\$82,900.00
Expense	Services and Supplies	300-370-43-780-00-00-7515	R&M Preventative	\$4,200.00
Expense	Services and Supplies	300-370-43-780-00-00-7525	Snow Removal	\$700.00
Expense	Services and Supplies	300-370-43-780-00-00-7540	Fleet Maintenance Services	\$68,932.00
Expense	Services and Supplies	300-370-43-780-00-00-7545	Engineering Services	\$3,043.00
Expense	Services and Supplies	300-370-43-780-00-00-7550	BLDGS Maintenance Services	\$65,030.00
Expense	Services and Supplies	300-370-43-780-00-00-7605	Security	\$17,070.00
Expense	Services and Supplies	300-370-43-780-00-00-7680	Training & Education	\$1,600.00
Expense	Services and Supplies	300-370-43-780-00-00-7685	Travel & Conferences	\$4,400.00
Expense	Services and Supplies	300-380-45-880-00-00-7010	Advertising - Paid	\$1,850.00
Expense	Services and Supplies	300-380-45-880-00-00-7310	Computer License & Fees	\$30.00
Expense	Services and Supplies	300-380-45-880-00-00-7330	Contractual Services	\$120.00
Expense	Services and Supplies	300-380-45-880-00-00-7340	Dues & Subscriptions	\$500.00
Expense	Services and Supplies	300-380-45-880-00-00-7350	Employee Recruit & Retain	\$500.00
Expense	Services and Supplies	300-380-45-880-00-00-7415	Operating	\$26,450.00
Expense	Services and Supplies	300-380-45-880-00-00-7430	Uniforms	\$600.00
Expense	Services and Supplies	300-380-45-880-00-00-7450	Permits & Fees	\$395.00
Expense	Services and Supplies	300-380-45-880-00-00-7460	Postage	\$100.00
Expense	Services and Supplies	300-380-45-880-00-00-7510	R& M General	\$23,724.00
Expense	Services and Supplies	300-380-45-880-00-00-7545	Engineering Services	\$1,521.00
Expense	Services and Supplies	300-380-45-880-00-00-7550	BLDGS Maintenance Services	\$30,670.00
Expense	Services and Supplies	300-380-45-880-00-00-7605	Security	\$1,100.00
Expense	Services and Supplies	300-380-45-880-00-00-7680	Training & Education	\$400.00
Expense	Services and Supplies	390-000-35-790-00-00-7450	Permits & Fees	\$965.00
Expense	Services and Supplies	390-000-35-990-00-00-7510	R& M General	\$0.00
Expense	Services and Supplies	390-000-38-530-00-00-7435	Small Equipment	\$1,500.00
Expense	Services and Supplies	390-000-38-530-00-00-7450	Permits & Fees	\$1,160.00
Expense	Services and Supplies	390-000-38-530-00-00-7550	BLDGS Maintenance Services	\$16,265.00
Expense	Services and Supplies	390-000-38-530-00-00-7605	Security	\$320.00
Expense	Services and Supplies	390-000-38-790-00-00-7450	Permits & Fees	\$940.00
Expense	Services and Supplies	390-000-38-990-00-00-7510	R& M General	\$0.00
Expense	Services and Supplies	390-000-39-530-00-00-7435	Small Equipment	\$1,500.00
Expense	Services and Supplies	390-000-39-530-00-00-7450	Permits & Fees	\$1,160.00
Expense	Services and Supplies	390-000-39-530-00-00-7550	BLDGS Maintenance Services	\$15,615.00
Expense	Services and Supplies	390-000-39-530-00-00-7605	Security	\$420.00
Expense	Services and Supplies	390-000-39-710-00-00-7300	Computer & IT Small Equip	\$2,500.00
Expense	Services and Supplies	390-000-39-710-00-00-7350	Employee Recruit & Retain	\$1,000.00
Expense	Services and Supplies	390-000-39-710-00-00-7415	Operating	\$4,945.00
Expense	Services and Supplies	390-000-39-710-00-00-7430	Uniforms	\$3,150.00
Expense	Services and Supplies	390-000-39-710-00-00-7510	R& M General	\$1,800.00
Expense	Services and Supplies	390-000-39-710-00-00-7680	Training & Education	\$800.00
Expense	Services and Supplies	390-000-39-710-00-00-7685	Travel & Conferences	\$2,500.00
Expense	Services and Supplies	390-000-39-780-00-00-7310	Computer License & Fees	\$1,926.50
Expense	Services and Supplies	390-000-39-780-00-00-7330	Contractual Services	\$10,136.00
Expense	Services and Supplies	390-000-39-780-00-00-7340	Dues & Subscriptions	\$585.50

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	390-000-39-780-00-00-7350-	Employee Recruit & Retain	\$1,600.00
Expense	Services and Supplies	390-000-39-780-00-00-7415-	Operating	\$51,390.00
Expense	Services and Supplies	390-000-39-780-00-00-7420-	Fuel	\$10,090.00
Expense	Services and Supplies	390-000-39-780-00-00-7430-	Uniforms	\$5,000.00
Expense	Services and Supplies	390-000-39-780-00-00-7435-	Small Equipment	\$1,402.50
Expense	Services and Supplies	390-000-39-780-00-00-7480-	Rental & Lease	\$27,946.00
Expense	Services and Supplies	390-000-39-780-00-00-7510-	R& M General	\$29,660.00
Expense	Services and Supplies	390-000-39-780-00-00-7515-	R&M Preventative	\$2,625.00
Expense	Services and Supplies	390-000-39-780-00-00-7525-	Snow Removal	\$4,200.00
Expense	Services and Supplies	390-000-39-780-00-00-7540-	Fleet Maintenance Services	\$69,032.00
Expense	Services and Supplies	390-000-39-780-00-00-7680-	Training & Education	\$2,600.00
Expense	Services and Supplies	390-000-39-780-00-00-7685-	Travel & Conferences	\$4,400.00
Expense	Services and Supplies	390-000-39-850-00-00-7350-	Employee Recruit & Retain	\$1,200.00
Expense	Services and Supplies	390-000-39-850-00-00-7415-	Operating	\$22,450.00
Expense	Services and Supplies	390-000-39-850-00-00-7425-	Chemical	\$15,004.00
Expense	Services and Supplies	390-000-39-850-00-00-7430-	Uniforms	\$3,000.00
Expense	Services and Supplies	390-000-39-850-00-00-7435-	Small Equipment	\$735.00
Expense	Services and Supplies	390-000-39-850-00-00-7450-	Permits & Fees	\$2,250.00
Expense	Services and Supplies	390-000-39-850-00-00-7680-	Training & Education	\$2,000.00
Expense	Services and Supplies	390-000-39-990-00-00-7200-	Banking Fees & Processing	\$22,915.00
Expense	Services and Supplies	390-000-39-990-00-00-7310-	Computer License & Fees	\$1,260.00
Expense	Services and Supplies	390-000-39-990-00-00-7330-	Contractual Services	\$120.00
Expense	Services and Supplies	390-000-39-990-00-00-7415-	Operating	\$9,000.00
Expense	Services and Supplies	390-000-39-990-00-00-7420-	Fuel	\$660.00
Expense	Services and Supplies	390-000-39-990-00-00-7450-	Permits & Fees	\$16,000.00
Expense	Services and Supplies	390-000-39-990-00-00-7480-	Rental & Lease	\$16,980.00
Expense	Services and Supplies	390-000-39-990-00-00-7510-	R& M General	\$86,100.00
Expense	Services and Supplies	390-000-39-990-00-00-7540-	Fleet Maintenance Services	\$7,136.00
Expense	Services and Supplies	390-000-39-990-00-00-7545-	Engineering Services	\$6,390.00
Expense	Services and Supplies	390-000-39-990-00-00-7550-	BLDGS Maintenance Services	\$97,695.00
Expense	Services and Supplies	390-000-39-990-00-00-7605-	Security	\$1,380.00
Expense	Services and Supplies	400-410-51-900-00-00-7310-	Computer License & Fees	\$1,260.00
Expense	Services and Supplies	400-410-51-900-00-00-7330-	Contractual Services	\$53,000.00
Expense	Services and Supplies	400-410-51-900-00-00-7350-	Employee Recruit & Retain	\$700.00
Expense	Services and Supplies	400-410-51-900-00-00-7405-	Office Supplies	\$600.00
Expense	Services and Supplies	400-410-51-900-00-00-7415-	Operating	\$2,400.00
Expense	Services and Supplies	400-410-51-900-00-00-7430-	Uniforms	\$2,200.00
Expense	Services and Supplies	400-410-51-900-00-00-7440-	Tools	\$1,400.00
Expense	Services and Supplies	400-410-51-900-00-00-7490-	Repair Parts	\$106,000.00
Expense	Services and Supplies	400-410-51-900-00-00-7510-	R& M General	\$3,800.00
Expense	Services and Supplies	400-410-51-900-00-00-7680-	Training & Education	\$900.00
Expense	Services and Supplies	400-410-51-900-00-00-7685-	Travel & Conferences	\$2,000.00
Expense	Services and Supplies	400-410-51-910-00-00-7310-	Computer License & Fees	\$1,050.00
Expense	Services and Supplies	400-410-51-910-00-00-7330-	Contractual Services	\$24,900.00
Expense	Services and Supplies	400-410-51-910-00-00-7350-	Employee Recruit & Retain	\$500.00
Expense	Services and Supplies	400-410-51-910-00-00-7405-	Office Supplies	\$300.00
Expense	Services and Supplies	400-410-51-910-00-00-7415-	Operating	\$1,900.00
Expense	Services and Supplies	400-410-51-910-00-00-7430-	Uniforms	\$1,200.00
Expense	Services and Supplies	400-410-51-910-00-00-7440-	Tools	\$1,200.00
Expense	Services and Supplies	400-410-51-910-00-00-7490-	Repair Parts	\$88,000.00
Expense	Services and Supplies	400-410-51-910-00-00-7510-	R& M General	\$2,900.00
Expense	Services and Supplies	400-410-51-910-00-00-7680-	Training & Education	\$1,000.00

Account Type	Category	Account	Account Description	2023 Original Approved Budget
Expense	Services and Supplies	400-410-51-920-00-00-7310-	Computer License & Fees	\$1,050.00
Expense	Services and Supplies	400-410-51-920-00-00-7330-	Contractual Services	\$59,000.00
Expense	Services and Supplies	400-410-51-920-00-00-7350-	Employee Recruit & Retain	\$400.00
Expense	Services and Supplies	400-410-51-920-00-00-7405-	Office Supplies	\$400.00
Expense	Services and Supplies	400-410-51-920-00-00-7415-	Operating	\$1,800.00
Expense	Services and Supplies	400-410-51-920-00-00-7430-	Uniforms	\$600.00
Expense	Services and Supplies	400-410-51-920-00-00-7440-	Tools	\$1,200.00
Expense	Services and Supplies	400-410-51-920-00-00-7490-	Repair Parts	\$103,500.00
Expense	Services and Supplies	400-410-51-920-00-00-7510-	R& M General	\$1,950.00
Expense	Services and Supplies	400-410-51-920-00-00-7680-	Training & Education	\$450.00
Expense	Services and Supplies	400-420-52-930-00-00-7010-	Advertising - Paid	\$1,575.00
Expense	Services and Supplies	400-420-52-930-00-00-7300-	Computer & IT Small Equip	\$4,000.00
Expense	Services and Supplies	400-420-52-930-00-00-7310-	Computer License & Fees	\$19,425.00
Expense	Services and Supplies	400-420-52-930-00-00-7330-	Contractual Services	\$4,410.00
Expense	Services and Supplies	400-420-52-930-00-00-7340-	Dues & Subscriptions	\$1,600.00
Expense	Services and Supplies	400-420-52-930-00-00-7350-	Employee Recruit & Retain	\$1,100.00
Expense	Services and Supplies	400-420-52-930-00-00-7405-	Office Supplies	\$745.00
Expense	Services and Supplies	400-420-52-930-00-00-7415-	Operating	\$7,500.00
Expense	Services and Supplies	400-420-52-930-00-00-7420-	Fuel	\$1,920.00
Expense	Services and Supplies	400-420-52-930-00-00-7430-	Uniforms	\$1,100.00
Expense	Services and Supplies	400-420-52-930-00-00-7460-	Postage	\$960.00
Expense	Services and Supplies	400-420-52-930-00-00-7540-	Fleet Maintenance Services	\$6,626.00
Expense	Services and Supplies	400-420-52-930-00-00-7680-	Training & Education	\$9,000.00
Expense	Services and Supplies	400-420-52-930-00-00-7685-	Travel & Conferences	\$2,500.00
Expense	Services and Supplies	400-430-53-940-00-00-7350-	Employee Recruit & Retain	\$950.00
Expense	Services and Supplies	400-430-53-940-00-00-7415-	Operating	\$4,200.00
Expense	Services and Supplies	400-430-53-940-00-00-7420-	Fuel	\$8,820.00
Expense	Services and Supplies	400-430-53-940-00-00-7430-	Uniforms	\$3,150.00
Expense	Services and Supplies	400-430-53-940-00-00-7440-	Tools	\$1,260.00
Expense	Services and Supplies	400-430-53-940-00-00-7515-	R&M Preventative	\$187,285.00
Expense	Services and Supplies	400-430-53-940-00-00-7520-	R&M Corrective	\$194,150.00
Expense	Services and Supplies	400-430-53-940-00-00-7540-	Fleet Maintenance Services	\$27,576.00
Expense	Services and Supplies	400-430-53-940-00-00-7680-	Training & Education	\$1,500.00
Expense	Services and Supplies	400-430-53-940-00-00-7685-	Travel & Conferences	\$1,000.00

EXHIBIT "D"

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

From: <s4s@ix.netcom.com>
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>, Noble Dave <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
Date: Feb 7, 2023 3:41 PM

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://yourtahoeplace.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>

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 "E"

Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Where Are the Records For All Expenses Assigned to the Community Services, Beach and Utility Services and Supplies Category Moniker?

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: Re: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Where Are the Records For All Expenses Assigned to the Community Services, Beach and Utility Services and Supplies Category Moniker?
Date: Feb 20, 2023 2:05 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

I keep telling you that our staff, particularly Mr. Navazio and his team, are liars, cheaters and deceivers. And now we have more evidence which relates directly to the budget process.

For years I have been complaining that the Board has no idea what it is approving to expend in a budget inasmuch as most of those expenses are buried under the umbrella "services and supplies," and staff refuse to provide a break down of each and every intended expense which goes into number.

Finally at the Board's January 25, 2023 Board budget workshop meeting, Trustee Schmitz asked if staff had that data and if so, if it could be provided. And Mr. Navazio's response was yes, and he would provide Trustee Schmitz with the same.

As a result, on January 30, 2023 I made a public records ("NPRA") request for the same materials. Specifically, I asked to examine each and every expenditure included in the current budget under the generic "services and supplies" moniker under the Community Services, Beach and Utility Funds.

On February 1, 2023 Melissa responded with staff's first lie on this subject: Instead of providing me with the materials to examine or a date when those materials would be available for my examination, I was told that "staff has advised that they will be presenting the budget in the form requested...at the 2/22/2023 Budget Workshop. As such, you will receive this material in your printed packet on or about 2/17/2023."

This wasn't good enough for me so later that day I objected and reaffirmed that I wanted to examine them now!

And on February 7, 2023, Melissa provided me with a fourteen (14) page document which according to her represented a "FY2022/23 line-item budget detail for supplies and services." But it did not. And that same day I informed Melissa of the same. The problem was that rather than providing each and every expense going into services and supplies, staff provide a summary of such expenses, broken down by individual chart of account number. Therefore rather than seeing each and every individual expense, I saw a summary of expenses for each and every chart of account number.

SO I AM STILL WAITING.

Meanwhile the Board packet for Wednesday's Board workshop has come out and it is online. I have gone through the

same in detail and have discovered that contrary to Melissa's representations, the services and supplies materials I had requested to examine was NOT included in that packet.

So Mr. Navazio and company are proceeding regardless of this fact, even though it is a complete waste. Mr. Navazio wants the Board to accept his baseline budget starting with the current fiscal year's budget. Except the Board has no idea of the particulars of the current fiscal year's budget because staff have refused to provide the particulars. How then can staff expand upon those particulars and expect the Board to have a clue?

If staff is going to be dirty with the public, then I'm going to be dirty with staff. Step your collective feet down and not allow staff to proceed with their dog and pony budget workshop show until they produced the services and supplies records I have asked to examine which staff represented would be produced on/about February 17, 2023?

It's that simple!

And if you refuse, you don't have a clue and you are in essence rubber stamping whatever it is that staff have manufactured.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEMS G(4) AND G(5) – WHETHER TO IMPRESS THE ATTORNEY-
CLIENT PRIVILEGE ON THE PRODUCT OF A SERIES OF PUBLIC RECORD
("NPRA") REQUESTS TO PREVENT DISCLOSURE**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. Supporting staff’s assertion of attorney-client privilege to prevent the disclosure of legitimate public records entitled to examination. And that’s the purpose of this written statement.

Prologue: This agenda item is a red herring. Staff attempt to frame it as an attorney-client privilege issue. In other words, just because an attorney was involved, that makes it attorney-client.

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ 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).

But that's not accurate. As the reader will see the attorney-client privilege is limited to communications between an attorney and his/her client. But where a client has already communicated with his/her attorney and the fact that there is to be work product has been disclosed to others, there is no attorney-client privilege to assert. At best there is an attorney work product privilege to assert. But here there isn't for the simple reason that this privilege only exists in preparation for litigation. Here there is no litigation. Nor is it contemplated. Which means there's no basis to prevent the public from examining public records otherwise available for examination.

My E-Mail of February 20, 2023: On February 20, 2023 I sent an e-mail to the Board sharing my views on this subject⁵. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

Conclusion: The reason staff objects to the disclosure of these materials is because they're likely going to be embarrassing to staff. Or indicate some wrongdoing on their behaves. Or who knows? Maybe even criminal conduct! It's time the Board let the chips fall where they may. Direct your staff to turnover all the public records requested free of any attorney-client or other privilege.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers depending upon how the Board drafts the survey questions.

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

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

EXHIBIT "A"

Agenda Items G(4) and G(5) to Feb 22, 2023 IVGID Board Meeting - Whether to Assert Attorney-Client Privilege to Disclosure of Public Records or to Disclose Public Records and Redact Privileged Matters Therefrom

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: Agenda Items G(4) and G(5) to Feb 22, 2023 IVGID Board Meeting - Whether to Assert Attorney-Client Privilege to Disclosure of Public Records or to Disclose Public Records and Redact Privileged Matters Therefrom
Date: Feb 20, 2023 9:55 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Before I begin my comments on this agenda item, I feel it's important to get some missing facts on the record.

Before Mike Abel, Frank Wright and Margaret Martini made their respective Public Records Act ("NPRA") requests [1) unredacted invoices dated from Dec 2021 to Jan 10, 2023 from legal firm Thorndal Armstrong Delk Balkenbush Eisinger; 2) emails, memorandum or other written materials related to the Scope of Services to be provided by Thorndal Armstrong Delk Balkenbush Eisinger per the engagement letter dated Dec 8, 2021 and accepted by General Manager Winquest Dec 20, 2021; 3) any "work product" such as recommendations and/or opinion or report or legal definitions or other materials as the engagement letter dated Dec 9, 2021 stated opinion and recommendation were to be provided], I made a similar request. My request was for all:

- 1) Writings originating from the Balkenbush law firm to anyone at IVGID making any recommendations or rendering any opinions re Ordinance No. 7, the Beach Deed, proposed modifications to Ordinance No. 7; and,
- 2) Invoices originating from the Balkenbush law firm evidencing billings associated with the matters identified in paragraph 1) above.

And what was Ms. Herron's response? She asserted there were no such writings responding to my paragraph 1) request above and because of this fact, there was nothing for her to make available for my examination. And although she provided copies of the Balkenbush law firm's invoicing (responding to paragraph 2 above), the details giving rise to each billing entry had been redacted.

And I want each of you to understand that when Ms. Herron provided the response and records that she did, AT NO TIME DID SHE ASSERT ANY PRIVILEGE, ATTORNEY-CLIENT OR OTHERWISE, NOR CLAIM OF CONFIDENTIALITY. NONE! Nor did she cite me to the specific statute or other legal authority that made the public books or records I had asked to examine, or any parts thereof, confidential.

Although the staff memo in support of this agenda item (see page 204 of the Board packet in support of this agenda item) states "this item is an opportunity for the Board of Trustees to consider whether not to assert privilege in the documents," that's NOT what it really is.

1. For starters, the above-facts mean that any Johnny-come-lately claim of privilege staff now assert HAS BEEN WAIVED [staff had five business days to raise it {NRS 239.0107(1)} and they didn't!] And if it was waived insofar as I am concerned, it was waived insofar as Mike Able, Frank Wright and Margaret Martini are all concerned. And since any

claim of privilege has been waived, the Board should direct staff to release all of the requested documents for public examination.

Now in further support of the preceding, consider the following:

2. The Requested Documents Are All Public Records Subject to Disclosure: NAC 239.101 defines the "record(s) of a local governmental entity" or "record" as meaning "information that is created or received pursuant to a law or ordinance, or in connection with the transaction of the official business of any office or department of a local governmental entity, including, without limitation, all documents, papers, letters, bound ledger volumes, maps, charts, blueprints, drawings, photographs, films, newspapers received pursuant to NRS 247.070, recorded media, financial statements, statistical tabulations and other documentary materials or information, regardless of physical form or characteristic." So are we in agreement so far that all of the documents requested were and are public records subject to the NPRA?

3. The Custodian of a Local Governmental Entity's Public Records Responsibilities Once He/She Receives a NPRA Request: NRS 239.010(1) instructs that "unless otherwise declared by law to be confidential, all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person, and may be fully copied or an abstract or memorandum may be prepared from those public books and public records."

NRS 239.010(3) instructs that "a governmental entity that has legal custody or control of a public book or record shall not deny a request made pursuant to subsection 1 to inspect or copy or receive a copy of a public book or record on the basis that the requested public book or record contains information that is confidential if the governmental entity can redact, delete, conceal or separate, including, without limitation, electronically, the confidential information from the information included in the public book or record that is not otherwise confidential."

NRS 239.0107(1) instructs that "Not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable: (a) Except as otherwise provided in subsection 2, allow the person to inspect or copy the public book or record... (b) If the governmental entity does not have legal custody or control of the public book or record, provide to the person, in writing: (1) Notice of the fact that it does not have legal custody or control of the public book or record; and (2) The name and address of the governmental entity that has legal custody or control of the public book or record, if known."

NRS 239.0107(1)(d) instructs that "If the governmental entity must deny the person's request because the public book or record, or a part thereof, is confidential, provide to the person, in writing: (1) Notice of that fact; and (2) A citation to the specific statute or other legal authority that makes the public book or record, or a part thereof, confidential." Remember that here Ms. Herron failed to provide this citation when she denied my NPRA request.

4. Understand That the Attorney-Privilege Belongs to the Client and NOT to the Attorney: Therefore it doesn't matter what Josh recommends! Now why does the Board want to redact billing invoices originating from the Balenbush law firm? Weren't these invoices paid for by local parcel owners' RFF like every other vendor's invoices? So why don't local parcel owners have the right to examine those invoices? What's so "confidential" about ANYTHING which appears on those invoices?

Further, recall that Susan Herron told me there were no writings whatsoever in response to my NPRA request and for this reason, I was provided with none. What if it turns out Ms. Herron wasn't telling the truth? What if she was concealing written recommendations and opinions originating from the Balkenbush law firm that might be referenced in the invoicing which has been redacted? And how would any of us know? What if there are references in the Balenbush law firm

public book or record, or a part thereof, is confidential." Given the above-questions as to whether or not the Balkenbush law firm's billing invoices are confidential or privileged, this burden is additional evidence that in weighing the equities, the Legislature intended public records be subject to examination unless... Since here there is no unless, the Board should compel turnover of the requested invoices.

10. Putting Aside Staff's Waiver of Any Attorney-Client Privilege, There is No Legal Authority to Redact 100% of the Balkenbush's Invoices (Which is What Josh in Essence is Recommending): Recall NRS 239.010(3) above which instructs that a governmental entity in possession of a public record MUST "redact...the confidential information from the information included in the public book or record that is not otherwise confidential," and it CANNOT "redact, delete, conceal nor separate...the (portion)...that is not otherwise confidential." NOT everything on the Balkenbush firm's invoicing is confidential. For instance, if some letter, e-mail or other writing were prepared on a certain date, and there were no description of the contents, this portion of the entry would not be confidential. And so on and so forth.

Yet rather than redacting only portions of the Balkenbush firm's invoicing claimed to be privileged, staff have in essence redacted EVERYTHING. Because this is impermissible, the District may not refuse to make the Balkenbush law firm invoices available for examination.

Bottom line there is no justification for what staff have done insofar as records relating to the Balkenbush law firm's review and recommendations as requested by the Ordinance No. 7 committee. I urge the Board to direct staff to immediately make the same available for public examination.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM G(1) – WORTHLESS “GOAL” PARAMETERS FOR FUTURE
GENERAL MANAGER EVALUATIONS**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. Coming up with “goal” parameters for our GM so they can be used insofar as future GM evaluations are concerned. And that’s the purpose of this written statement.

Prologue: Why do we need to come up with “goals” for our GM so they can be used in future evaluations? Since he has a written contract with the District and these goals are not included therein so any inability would not be a basis for breach, what is the purpose? I can only think of one. To just

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ 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).

some discretionary bonus in addition to his compensation. That makes the subject agenda item a complete waste and unnecessary added expense.

My E-Mail of February 20, 2023: On February 20, 2023 I sent an e-mail to the Board sharing my views on this subject⁵. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

Conclusion: Don't we have enough agenda items to be dealing with as opposed to throwing in yet another? So why this one? And exactly what benefit does it advance? I say what a waste!

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers depending upon how the Board drafts the survey questions.

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

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

EXHIBIT "A"

Agenda Item G(1) to Feb 22, 2023 IVGID Board Meeting - Designating the Parameters For Future GM Evaluations

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: Agenda Item G(1) to Feb 22, 2023 IVGID Board Meeting - Designating the Parameters For Future GM Evaluations
Date: Feb 20, 2023 11:35 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here we have another staff initiative purportedly seeking "direction on the District General Manager(s) evaluation process and the potential weighting of District General Manager goals as part of th(at)...process." This would be in anticipation of a review forecasted to be in May/June 2022. I say garbage, garbage, garbage! And let's recognize this for what it really is. A procedural means to give our GM a compensation bonus. A bonus HE DOESN'T DESERVE!

A therapist friend of mine told me and others many years ago that "your conscious mind knows many things about many subjects. But your subconscious mind just knows."

Well I believe this instruction has application to this agenda item. And my subconscious mind just knows that this whole process is garbage, garbage, garbage and intended to accomplish one result. A GM bonus. Wake up and smell the coffee Mrs. Bueller!

Rightly or wrongly, Indra has a contract with the District. Whether or not he satisfies artificial goals established by anyone, isn't going to change that contract. Similarly, his failure to satisfy those goals will either create or fail to create a basis for a contract breach. So if the failure to satisfy these goals doesn't constitute a breach of contract, who cares? Why are we talking about it?

What this process is really all about, is setting a mechanism for awarding Indra a compensation bonus. Remember, his contract already provides for yearly salary increases based upon COLAs. The subject of a bonus is something different, and it is not compelled under the contract. We don't need a contract provision which states the Board may consider a bonus, for the subject of a possible bonus to be agendized and discussed. So why are we even going through the endeavor? Since I and others I know are of the opinion there should be no bonus whatsoever, that's the end of the discussion as far as we're concerned. And if Indra isn't happy with this outcome, then I say too bad. You're the one who negotiated your employment contract. If it doesn't include a provision for a mandatory bonus, that's your fault because you didn't include it.

Moreover, we don't need to consider any goals to conclude Indra is not entitled to a bonus on top of his outrageously high salary and benefits. Consider his Ordinance No. 7 Committee.

He establishes a committee and then doesn't listen to the committee's recommendations. The committee asks for recommendations, review and opinions. Indra gets these from the Balkenbush law firm, and then refuses to share the substance with the committee. Then he receives \$49K worth of billings, and he prevents members of the committee from examining the contents without redactions. Then he tells the public the cost of these attorney's fees will be paid for and assigned to the Beach Fund because we're dealing with the beach deed and beach access. And then behind our backs,

staff assigns the costs to the General Fund. Which now means that those without beach access end up paying these costs with their RFF which is transferred into the General Fund under the disingenuous label of central services cost transfers. And for this you think Indra deserves a bonus? Are you out of your minds?

We all know Indra's performance, his absolute failure to achieve the goals local parcel owners expect of him, and that he deserves no more in compensation than that called for in his employment agreement.

Are we better off now than we were two years ago with our current GM? Has Indra looked out for our interests by creating all of these meaningless directorship positions which justify increased compensation as a means of payback? Of course not. Do away with setting goals for our GM and giving him bonuses. Here's a couple of goals Indra should know without the Board having to create the same:

1. Be truthful!
2. Be financially transparent!

Enough said?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM G(2) – TRANSFERRING THE COSTS OF PARKS TO THE
GENERAL FUND, AND COMING UP WITH A DISINGENUOUS
REVENUE SOURCE TO PAY FOR THEM**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. Transferring the costs of District parks which are available to be used by the general public as a whole, without payment of a user fee, while contemporaneously creating a new fee to pay for it which ultimately will be paid only by local parcel/dwelling unit owners. And that’s the purpose of this written statement.

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ 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).

Prologue: Here our Director of Finance tells us he can transfer all nearly \$1M in yearly costs for District parks to the General Fund. However if he does, he will have to come up with a means of transferring a like amount of new revenue to that fund inasmuch as NRS 354.626(1) prohibits transfers. So his preferred vehicle is to simply increase central services cost transfer to make up the shortage he requires. This is akin to simply changing the hand from which payment is made. Circumvention! And I object.

My E-Mail of February 20, 2023: On February 20, 2023 I sent an e-mail to the Board sharing my views on this subject⁵. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

Conclusion: The idea of transferring costs associated with the District's public parks, is because they are available to be used by the general population as a whole, and without payment of a user fee. But instead, Mr. Navazio proposes disingenuously assessing local parcel owners higher central services costs to make up the deficiency. I object.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers depending upon how the Board drafts the survey questions.

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

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

EXHIBIT "A"

Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Transferring the Cost of Parks to the General Fund

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>
Subject: Agenda Item G(2) to Feb 22, 2023 IVGID Board Meeting - Budget Workshop - Transferring the Cost of Parks to the General Fund
Date: Feb 20, 2023 1:05 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

For reasons other than this one, I am opposed to your giving staff a forum to suggest a 2023-24 budget for the Board to adopt. Notwithstanding, there is a subject staff raise I would like to address. And it appears at pages 150-151 of the Board packet for the upcoming February 22, 2023 meeting; transferring the costs of public parks and fabricating the revenue to pay for them to the General Fund.

Why transfer these costs? Are public parks where no user fees are charged limited to use by local parcel owners who pay for their use with their properties' Recreation Facility Fee ("RFF")? Of course not! So why charge them for the costs staff assign to this sub-fund under the auspices of the umbrella Community Services Fund? It's wrong. And staff know it's wrong.

Trustee Schmitz recognizes this truism and for some time has been arguing those costs should be transferred to the General Fund, and paid for with general governmental revenues (i.e., ad valorem and C-taxes) rather than a creative sub-set of the RFF. And now Mr. Navazio responds which is the purpose for this e-mail. And the way within which he responds exposes him as being the same wrongdoer as his predecessor Gerry Eick. Judy won't let me call him what he really is so in the name of civility, let's just say Mr. Navazio speaks with forked tongue.

There are only two ways to pay for the \$1M or more of public park expenses staff admit to out of the General Fund. Either reduce other expenses assigned to the General Fund, or increase revenues by a like amount. Let's deal with the truth rather than Mr. Navazio's propaganda, shall we? Staff's preferred means is to increase revenues by a like amount. And increase them from where?

Page 163 to the Board's May 26, 2022 packet contains a summary of approved budgetary revenues and expenses assigned to the "Parks" sub-fund for the current fiscal year. At the bottom of the page you will find a negative number - \$854,171 in losses. But since this number is masked by \$73,191 of allocated RFF revenues, the true budgeted loss totals \$927,362. And remember. This number only includes \$130,000 in CIP costs. If those costs are closer to the \$827,000 figure staff have included on page 150 of the Board packet for this meeting, then we see the baseline budgeted loss is more realistically \$1,754,362.

So now we know staff needs to come up with approximately \$1M of new revenues they can assign to the General Fund.

Mr. Navazio tells us that the "preferred means to create budget capacity in (the) General Fund requires" increasing central services cost transfers from other District Funds into the General Fund attributable to "Information Technology." Really Mr. Navazio? Who says this is the "preferred means?" Did you ask anyone? Did the Board instruct you? NO! According to you the preferred means is really **YOUR MEANS**.

Okay. What are the current budgeted central services cost transfers to the General Fund? Again let's turn to page 045 of the May 26, 2022 Board packet. There total central services costs total \$2,362,441, and the amount of transfers to the General Fund total \$1,887,589. Let's assume this number remains the same for 2023-24 even though we all know it will not. And let's assume that the current \$927,362 of losses assigned to Parks remains the same for 2023-24 even though we all know

it will not. Add the two numbers together and we get \$2,814,951 of necessary central services cost transfers. That's nearly \$3M annually which is subsidized by the Utility, Community Services and Beach Funds.

So is staff proceeding properly in proposing that the new \$3M in central services cost transfers from the Utility, Community Services and Beach Funds is appropriate? I say no. And here's why.

According to NAC 354.865, et seq. local governments which make transfers from their enterprise fund(s) must determine that those transfers:

1. Result in "an equitable distribution of general, overhead, administrative and similar costs of the local government;"
2. *Only* allocate costs for services and property that have been properly "assignable or chargeable to the cost objective(s) of th(ose) (enterprise) fund(s) from which an allocation has been made;"
3. *Only* allocate indirect costs for services and property provided "on a centralized basis;"
4. In any manner allocate payments for any "costs which are billable directly to a specific department, agency or enterprise fund;"
5. Are "necessary and reasonable for the proper and efficient administration and performance of the enterprise fund(s)" from which an allocation has been made;
6. Are "of a type generally recognized as ordinary and necessary for the operation of the (enterprise) fund(s)" for which an allocation has been made;
7. Are reasonable insofar as "market prices for comparable services or property" are concerned;
8. Are "consistent with sound business practices;"
9. Are "consistent with...uniform...policies, regulations and procedures;"
10. Are the product of "prudence under the circumstances considering (staff's) responsibilities to each pertinent governmental unit (against which they have assessed)...its employees, and...the general public;"
11. Have been "adequately...documented...for independent verification;" and,
12. Have been "determined in accordance with generally accepted accounting principles" ("GAAP").

Do any of you think that the \$3M Mr. Navazio proposes transferring satisfies *any* of these mandatory requirements? Are they reasonable? Necessary? Prudent? Ordinary and in line with market prices for comparable services? Consistent with sound business practices? Other than being a means to justify an end result, Has the Board even asked just one of those questions? Has staff provided answers? Of course not. Because these transfers are required regardless of how one gets to the bottom line answer. I submit there is no justification whatsoever for any of these proposed transfers. And it's your job to find to the contrary! So do your job.

I submit that the "preferred means to create budget capacity in (the) General Fund requires" **REDUCING COSTS!** And since there are excessive "directorship"/other personnel salary and benefit costs assigned to the General Fund, IMO that's the first place where costs should be reduced. In other words Ms. Herron's bogus director of admin services position. The \$30K increase in Ms. Leijon's salary due to her directorship promotion. Termination of Mr. Navazio. He's the same deceiver as his predecessor the Eickman. All costs associated with the GFOA. The \$3K+ worth of travel expenses incurred by our Comptroller to attend last year's GFOA convention. \$30K+ annual billing with Tri-Strategies for legislative lobbying (do you think Indra has entered into a contract with Tri-Strategies without Board approval for this session of the Legislature?). How much of Marcus Faust's \$68K annual billing allocated to the General Fund for legislative lobbying. Membership dues in the Nevada League of Cities (and we're not even a city). Membership dues in the Reno-Sparks Convention and Visitors' Authority aka the Chamber of Commerce. Who knows how much waste buried under services and supplies because staff continue to refuse to share all the expenses assigned to this umbrella cost entry even though I have made public record request to examine the same. Who knows how much waste buried under the \$4M+ of personnel expenses the Board and the public doesn't even know of. And on, and on, and on. Until we've reduced \$1M in expenses.

I urge each of you to **REJECT** Mr. Navazio's so called preferred means to deal with funding of our public parks after assigning their costs to the General Fund. And to call it out for what it really is. I sincerely doubt that when Trustee Schmitz suggested public park expenses be assigned to and paid

from General Fund revenues, she had in mind that staff would come up with a disingenuous alternative to cost cutting to come up with the financial means to pay for it. If that's all we're going to do, then I say do nothing. Leave things as they are even though they are terribly wrong.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM G(3) – CREATING SURVEY QUESTIONS IN A FLASHVOTE
SURVEY ON THE FUTURE OF THE INCLINE BEACH HOUSE**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. Conducting a community survey where if we’re not careful, the results we will get will be skewed to favor the options preferred by staff. And that’s the purpose of this written statement.

Prologue: Here our Board chairperson tells us he seeks “direction as it relates to (an intended) Flashvote survey on the Incline Beach House Project.” Now although I was opposed in the past to

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

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).

contracting with Flashvote for community surveys, my opposition was overruled. So we're going to have community surveys. The questions here are: 1) To whom this survey will be directed; and, 2) the pointed questions to be surveyed given they come with a cost only local parcel/dwelling unit owners with beach access will be required to pay.

My E-Mail of February 20, 2023: On February 20, 2023 I sent an e-mail to the Board sharing my views on this subject⁵. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

Conclusion: The only persons to whom this survey should be directed are parcel owners of record with beach access. No one else! Because they're the only ones who will be required to pay. And if we throw in others, we are in essence disenfranchising a number of parcel owners because the weight of their vote will be less than the weight of their neighbor who has household members and tenants if those household members and tenants are permitted to vote.

Moreover, I'm tired of these pie in the sky surveys where those to whom the survey is directed are not told that there will be a cost associated with their "yes" vote, as well as how much that cost will be. It's better to get these issues out in the open right now, and addressed.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers depending upon how the Board drafts the survey questions.

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

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

EXHIBIT "A"

Agenda Item G(3) to Feb 22, 2023 IVGID Board Meeting - Creating a FlashVote Community Survey on the Incline Beach House

From: <s4s@ix.netcom.com>
To: "Dent Matthew" <dent_trustee@ivgid.org>
Cc: "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: Agenda Item G(3) to Feb 22, 2023 IVGID Board Meeting - Creating a FlashVote Community Survey on the Incline Beach House
Date: Feb 20, 2023 11:17 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here our Board Chairperson seeks "direction as it relates to (an intended) Flashvote survey on the Incline Beach House project." Given the Board has already entered into a contract with FlashVote for it to conduct up to six (6) surveys in a calendar year, and I and others have called for a survey before the Board decides to commit the \$6M or more it now estimates on the Beach House project, IMO the direction Chair Dent seeks is with respect to two survey questions:

- 1) Who may legitimately respond to such a survey; and,
- 2) Are responders in favor of such a project given its projected \$6M cost and if not, are they in favor of a scaled down project at a lesser cost (and if so, what scaled down version and what .lesser cost)?

With the Board's permission, I would like to address both of these questions.

To Whom the Survey Should be Directed: I am against anyone being permitted to weigh in on any survey questions involving a project such as this one unless he/she is an actual local parcel owner with beach access. In other words, no ordinary residents; no parcel owners within IVGID's boundaries without beach access; no guests of a parcel owner with beach access; no tenants of a parcel owner with beach access; no relative of a parcel owner with beach access who may possess a picture pass; no other holder of a picture pass with beach access unless he/she is a parcel owner with beach access; no holder of a punch card with beach access unless he/she is a parcel owner with beach access; no occupant of a local hotel/motel room intended for occupancy; no employee of IVGID unless he/she is a parcel owner with beach access; no IVGID Trustee unless he/she is a parcel owner with beach access; etc.

Parcel owners ONLY!

Yes a parcel owner with beach access' tenants may have some "interest" in a Beach House cafeteria. But they obtain their interest through a parcel owner. The same with a parcel owner with beach access' guests. And the interest is conditioned upon the tenant or guest continuing to be a tenant or guest in the future.

And the same with a parcel owner with beach access' household members. At the end of the day it is the parcel owner with beach access who is the one who will have to pay for this project. And for this reason, any survey should be limited to this person(s). I am against the survey being directed to anyone else and then filters are used to drill down to just parcel owners. Limit the survey to just parcel owners.

Possible Disenfranchising the Weight of Some Parcel Owners' Votes: Finally on this subject, understand that you are marginalizing the weight of the vote of any responder who is a local parcel owner with beach access when you allow

anyone else to weigh in. If we survey the votes of a parcel owners' [let's say there are two parcel owners (a husband and wife for instance)] tenants, and let's say there are two tenants (a husband and wife for instance), potentially there will be four (4) survey results to be counted which are associated with a single parcel. Now compare the weight of these votes to the single parcel owner with beach access who has no tenants. It's not fair. Similarly it's not fair for the same reasons to allow the parcel owners' guests or household members to vote along with those parcel owners. You're disenfranchising the single parcel owner.

Every responder's votes needs to be equally weighted. And that means ONLY local parcel owners with beach access. One vote for one parcel. PERIOD.

On February 8, 2023 I wrote to each of you (see below) making this point. I hope my concerns will not be lost in the effort to commission a survey.

Possible Responders (Local Parcel Owners With Beach Access) Need to be Informed Up Front That the Current Estimated Cost For the Project is in Excess of \$6M: Therefore when they are asked if they support whatever improvements may be presented in a vacuum that is estimated to cost \$6M+, do they still support this project if their BFF pays for it?

Possible Responders (Local Parcel Owners With Beach Access) Need to be Informed That if Any Version of the Project Goes Forward, They Will be Required to Pay For it With a Higher and Higher Beach Facility Fee ("BFF"): If you compare the BFF over the last several years, you can see how it has disingenuously increased to pay for the new Burnt Cedar Pool. And if the Beach House project goes forward, we all know the BFF will again be increased to pay for it as well. Therefore when responders are asked if they support whatever improvements the survey may offer, in a vacuum, they need to be asked whether they still support it if their BFF pays for it?

If Possible Responders (Local Parcel Owners With Beach Access) Are in Favor of Some Downsized, Less Costly, Version of a Beach House, Understanding They Will be Required to Pay For it With Their BFF, They Should be Given the Opportunity to Insert What Maximum \$X.00 They Are in Favor of Paying: so we know.

I remind each of you that the #1 option for 2016 survey responders was that NONE of the proposed upgrades presented were acceptable assuming a \$100 increase in the BFF. Actually "none" was not the #1 option. It was the #2 option. But I was trying to make a case. Here the case was roughly 2.2%; 17.99% to 16.71%

Thank you, Aaron Katz

From: Dave Noble
 Sent: Wednesday, February 15, 2023 8:26 AM
 To: s4s@ix.netcom.com
 Cc: Matthew Dent; Sara Schmitz; Michaela Tonking; Ray Tulloch; Indra Winqest
 Subject: Re: Feb 8, 2023 IVGID Board Meeting Agenda Item F(3) - WARNING - Blindly Creating a FlashVote Community Survey

Mr. Katz,

The IVGID BOT has received your correspondence.
 Each Trustee will individually decide what, if anything, to do with the information provided.

David Noble

Secretary, IVGID BOT

From: s4s@ix.netcom.com

Sent: Monday, February 13, 2023 7:27:16 PM

To: Matthew Dent

Cc: Sara Schmitz; Michaela Tonking; Dave Noble; Ray Tulloch; Indra Winquest

Subject: Feb 8, 2023 IVGID Board Meeting Agenda Item F(3) - WARNING - Blindly Creating a FlashVote Community Survey

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

Chairperson Dent and Other Honorable Members of the IVGID Board -

With respect to the Board's direction to create a FlashVote COMMUNITY SURVEY gathering feedback from the COMMUNITY regarding the Incline Beach House, I ask you vote to ALTER and approve that survey as follows:

The only people who technically have the right to access and use our beaches are local parcel owners with beach access as well as their possible guests and tenants, if that be their choice. And the only people who will be compelled to pay for this project are local parcel owners with beach access. In other words, expressly NOT their possible guests and tenants.

So why are you commissioning a survey which queries anyone else? Why a parcel owner with beach access' possible guests and tenants? Why ordinary members of the community. Why Crystal Bay parcel owners? Why the or so Lake front parcels without beach access?

If you want to unfairly skew the results, go ahead and survey people with no skin in this game.

But if you want the survey to be fair, limit it to local parcel owners with beach access PERIOD! No not all persons with picture passes or punch cards. ONLY local parcel owners with beach access!

Thank you for your understanding and hopeful concurrence. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM E(1) – MARCUS FAUST'S FEDERAL AFFAIRS REPORT DEM-
ONSTRATES IT'S TIME TO TERMINATE OUR RELATIONSHIP**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. Legislative lobbyist who hasn’t delivered squat to us in at least the last ten (10) years. It’s time for him to go! And that’s the purpose of this written statement.

Prologue: Here Mr. Faust attempts to convince us that he’s been the cause of the District receiving millions and millions of dollars. However, in the last ten (10) and probably twelve (12) years

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ 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).

he hasn't delivered anything. Yet he continues to collect in excess of \$5,000 monthly from us. It's time to put an end to Mr. Faust.

My E-Mail of February 19, 2023: On February 19, 2023 I sent an e-mail to the Board sharing the truth about Marcus Faust⁵. Rather than re-stating all that is included therein, I simply direct the reader to that e-mail.

Will Mr. Faust be Physically Appearing at Our Boardroom to Make His Presentation? I ask this question because Mr. Faust's consultancy agreement provides for reimbursement of his travel costs. But only if approved ahead of time by our GM. It is for this reason that on February 22, 2023 I sent our GM an e-mail asking if he had approved Mr. Faust's proposed travel expenses⁶? Although Indra hasn't yet responded, let's wait and see what happens.

Conclusion: Our written contract with Mr. Faust⁷ provides that either side may terminate it upon thirty (30) days' notice. Since Mr. Faust has essentially delivered nothing to us in at least the last ten (10) if not twelve (12) years, it's time for him to go. Another wasteful expenditure with someone who proclaims it's just over this next hill when the only thing over the hill is yet another hill! Yes Mr. Faust. Fool me once shame on you. Fool me twice shame on me. *End the shame!*

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.

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

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

⁶ That e-mail is attached as Exhibit "B" to this written agreement.

⁷ See pages 135-145 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/H.1._-_Consent_Calendar_-_Marcus_G._Faust.pdf.

EXHIBIT "A"

Agenda Item E(1) to Feb 22, 2023 IVGID Board Meeting - Marcus Faust's Federal Affairs Report

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>
Subject: Agenda Item E(1) to Feb 22, 2023 IVGID Board Meeting - Marcus Faust's Federal Affairs Report
Date: Feb 19, 2023 9:55 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Here federal legislative lobbyist Marcus Fausts presents his "federal affairs report." If he makes this report in person, I urge at least one of you to ask him how much extra his traveling to Incline Village has cost the District? His agreement with the District provides that expenses like travel and lodging are to be reimbursed in addition to his monthly retainer fee. So the public would like to know how much more? And why he couldn't have made his report via zoom rather than in present? Now let's get to the substance of his report.

Although Mr. Faust states that through his efforts millions of dollars have come to the District under Army Corps of Engineers ("USACE") Section 595, associated with effluent export pipeline replacement, **NONE has come since 2013 - ten years ago** (see footnote 1 at page 004 of the Board packet for this meeting).

Mr. Faust takes credit for creating a \$2M funding source for section 595 funding for our pond lining project. But what he doesn't tell us is that a snafu has surfaced in that funding. According to Brad Underwood, procedurally, we are unable to access any of these funds until we provide the necessary Environmental Documentation to be completed for USACE approval (see page 151 of the January 11, 2023 Board packet). This means "this work can(not) be covered by USACE Section 595 funding" until that documentation is provided and acceptable to USACE. An environmental assessment for the pond liner is now SCHEDULED to be completed October 30, 2023. But there is still no partnership agreement with USACE. There is no record of this version of the agreement ever being presented to the Board of Trustees. And USACE Project Manager Laura Whitney transferred from Sacramento to Los Angeles in July, 2022. So IVGID is back to Square One...Again. And given the plan is for initial construction of the project to commence in the 2023 construction season, which begins in a short 60 days or less, and must include commencement of pond lining improvements/replacement construction, the fact of the matter is **there will likely be no section 595 funding available for our pond lining project. EVER!** Thank you Mr. Faust.

Mr. Faust also takes credit for increasing the possible funds available to the USACE pursuant to Section 595, which benefit the entire country and not just potentially the District, which he suggests **may** (or may not) be available in the future to fund some of the replacements to our existing effluent export pipeline. But given we have not realized any funds under that program for at least the last ten years, **DON'T HOLD YOUR BREATH!**

Mr. Faust suggests he is the one for whom credit should be assigned for \$1.6M of funding under the 2023 Omnibus Appropriations Act which can help pay for replacement of a portion of the effluent export pipeline project. But what he doesn't tell you is that he had NOTHING to do with the passage of this Act. Nor did he have anything to do with some \$167.62M being granted to the State of Nevada. Nor \$1.6M of these amounts to IVGID for its effluent export pipeline project. Read the December 21, 2022 press release issued jointly by Senators Cortez-Masto and Rosen (go to <https://www.cortezmasto.senate.gov/news/press-releases/cortez-masto-rosen-secure-major-federal-investments-in-critical-community-projects-across-nevada->): "Today, U.S. Senators Catherine Cortez Masto (D-Nev.) and Jacky Rosen (D-Nev.) announced that they have secured \$167.62 million in Fiscal Year 2023 omnibus appropriations package. Both senators submitted these project funding requests in the summer of 2022 and ensured they were included in the bipartisan omnibus funding bill expected to pass the Senate and House of Representatives and be signed into law...Senators Cortez Masto and

Rosen (rather than Marcus Faust) reached out directly to local and Tribal governments, public colleges, and military installations across Nevada to ensure they requested funding for projects that will make a difference for Nevada residents."

So what did you do Mr. Faust?

Mr. Faust takes credit for securing \$10 million for water infrastructure upgrades for fire protection through the Lake Tahoe Restoration Act, for the entire Lake Tahoe Basin than specifically IVGID. He opines some of these funds may be available for the District's Crystal Peak Road Watermain Replacement project and Slott Creek Waterline Improvements, however this eligibility does not get determined by him. Rather, the funds are subject to disbursement by TRPA.

Although Mr. Faust takes credit for introducing the Incline Village Fire Protection Act in Congress (BTW on behalf of his client the NLTFPD **RATHER THAN IVGID**), he admits it was stripped from the NDAA bill and thus died!

Finally, Mr. Faust admits that he lobbies on behalf of many clients in the Lake Tahoe Basin. And when he does, one of the member organizations upon which he lobbies, is IVGID. Which is a nice way of admitting that if IVGID were not his client, he would continue to lobby on behalf of his many other clients in the Basin. And his efforts would potentially benefit IVGID as much as if it were formally his client.

So that's it Mr. Faust. **What have you done for us lately?** And how much have you cost us? According to Mr. Faust, since 2013 a whopping \$518,184 (see page 007 of the Board packet). And according to Mr. Faust, how much in federal funds has the District per se realized from the Section 595 program? I believe NOTHING but Mr. Faust suggests to a whopping \$356K from other sources.! First of all I DON'T believe the \$356K number. Please Board members, ask Mr. Faust to expressly identify the \$240K in 2016, the \$70K in 2017, and the \$46K in 2018. I'm sure the District incurred internal services expenses when Mr. Faust called Mr. Underwood to learn of the specifics of these three fund amounts (since he could not come up with the fruits of his direct efforts). Mr. Faust represents that since inception, "for every dollar spent in Legislative Advocacy fees, we have received \$17.58 back in Federal funding." But putting in the last ten years, we have spent \$518,184 with Mr. Faust in order to POSSIBLY, and I say POSSIBLY, realize \$356K in federal funding. In other words, **for every dollar spent in Legislative Advocacy fees with Mr. Faust, we have POSSIBLY received \$0.70 back in Federal funding.** Quite a different picture!

Before Bill Horn retired as GM he stated to me that if Mr. Faust was unable to deliver actual Section 595 funds in the forthcoming year, the District was going to terminate its contract with him. Although this didn't happen, it should have. And now that this matter has been agendized and the truth revealed, it's time to end the District's formal association with Mr. Faust. Once and for all!

Respectfully, Aaron Katz

EXHIBIT "B"

Marcus Faust

From: <s4s@ix.netcom.com>
To: "Indra Winqest" <ISW@ivgid.org>
Cc: "Dent Matthew" <dent_trustee@ivgid.org>, "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>
Subject: Marcus Faust
Date: Feb 22, 2023 10:18 AM

Hello Indra -

Is Marcus Faust appearing in person this evening to make his presentation?

Is he seeking reimbursement of his travel expenses associated with that presentation?

If the answer is yes, did you pre-approve that reimbursement as his contract requires?

If the answer is yes, was that approval in writing and might you provide copies of Mr. Faust's request for reimbursement, itemization of amounts, and your approval?

Thank you, Aaron

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM E(2) –DO YOU REALIZE YOUR STAFF WILL BE CHARGING
TENS OF THOUSANDS OF DOLLARS OF THEIR UNREIMBURSED TIME
IN SUPPORT OF ANOTHER MEANINGLESS PRESENTATION – THIS
TIME A “FLEET PRESENTATION”**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. The hidden costs the public is charged when internal services staff make presentations to the Board – this one being a “fleet presentation.”⁰⁰ And that’s the purpose of this written statement.

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ 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).

Prologue: Well this isn't the first time I've brought this criticism to the IVGID Board. Don't you recall how on February 8, 2023 Bree Waters, an engineer whose salary and benefit costs 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, \$6.1M Beach House restaurant/cafeteria? And in a companion written statement to be attached to the minutes of this February 22, 2023 Board meeting I documented that the cost to local parcel/dwelling unit owners was nearly \$10,000 just for January 2023's efforts, and likely closer to \$20,000 once staff's billing for February is received in mid-March. Well surprise; they're back. We now have a repeat performance of the very same episode except this time under the label "Fleet Presentation."⁵

My E-Mail of February 20, 2023: On February 20, 2023 I sent an e-mail to the Board outlining the ongoing problems with our Internal Services Department, and how the waste of February 8, 2023 Beach House presentation was about to be replicated insofar as the subject Fleet Presentation were concerned⁶. I recited how and why this happens, and the enormous hidden costs local parcel/dwelling unit owners are involuntarily assessed. The reader may wish to learn how and why.

Conclusion: Every time personnel whose salaries and benefit costs are assigned to the District's Internal Services Fund show up at a Board meeting to make some presentation or otherwise, just like Fleet Personnel here, the public is charged anywhere from \$120-\$160 per hour! This happens because the Board budgets no revenue to the Internal Services Fund, and personnel such as Brad Underwood and Rich Allen (Fleet Superintendent who will be making the power point presentation at tonight's meeting) must recoup the same from their only client; the District! Thus we get charged for all sorts of marginally beneficial services, at a greater than market cost, because if our staff cannot generate sufficient revenues to pay their salaries and benefits, they won't get paid. In other words, the classic conflict of interest situation.

Now that you know how much our in-house internal services staff are really costing us, we need to eliminate our Internal Services Department altogether, and outsource all of our similar needs to the private sector. We'll get far more professional and cost efficient results. Staff will counter that their charges are still less than the private sector. Even if true (and I doubt that they are), we incur other costs associated with internal services than just personnel costs. For instance, we need to provide office space. And support staff. And fleet vehicles. And cellphone service. And retirement benefits. And vacations. Etc., etc., etc. This overhead is already built into the costs the private sector charges.

Finally this time I requested the Board retain the services of a consultant to: determine what jobs our employees perform and what employees are necessary to perform those jobs; and, make

⁵ Go to https://www.yourtahoepalace.com/uploads/pdf-ivgid/E.2._-Reports_-_Fleet_Division_Presentation.pdf.

⁶ That e-mail is attached as Exhibit "A" to this written statement.

recommendations insofar as staffing and compensation levels. We certainly can't rely upon our in-house HR Department to impartially evaluate these matters.

And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Which Pay For This and Other Similar Waste Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.

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

EXHIBIT "A"

Agenda Item E(2) to Feb 22, 2023 IVGID Board Meeting - Unreimbursed Internal Services Staff Time Expended on/in Preparation of Feb 22, 2023 Fleet Division Presentation to the IVGID Board

From: <s4s@ix.netcom.com>
To: Dent Matthew <dent_trustee@ivgid.org>
Cc: <trustee_schmitz@ivgid.org>, <tonking_trustee@ivgid.org>, <tulloch_trustee@ivgid.org>, <noble_trustee@ivgid.org>, <ISW@ivgid.org>, Dobler Cliff <cfdobler@aol.com>, <sellingtahoe@sbcglobal.net>
Subject: Agenda Item E(2) to Feb 22, 2023 IVGID Board Meeting - Unreimbursed Internal Services Staff Time Expended on/in Preparation of Feb 22, 2023 Fleet Division Presentation to the IVGID Board
Date: Feb 20, 2023 9:08 AM

Chairperson Dent and Other Honorable Members of the IVGID Board -

I want the Board and those in the public who read communications like these to understand that:

1. When Mike Bandelin makes some presentation to the Board, the costs of his preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of his duties as our Diamond Peak GM.
2. When Darren Howard makes some presentation to the Board, the costs of his preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of his duties as our Director of Community Services.
3. When Sheila Leijon makes some presentation to the Board, the costs of her preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of her duties as our Director of Parks & Recreation.
4. When whomever is working in our facility sales department makes some presentation to the Board, the costs of her preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of her duties as our director of facilities.
5. When Paul Raymore makes some presentation to the Board, the costs of his preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of his duties as our Marketing Manager.
6. When Erin Feore makes some presentation to the Board, the costs of her preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of her duties as Director of HR. It just so happens such a presentation is agendized for the Board's upcoming February 22, 2023 meeting (see pages 97-139 of the Board packet for this meeting). Since Ms. Feore's presentation is part of her duties as HR Director, her time isn't billed to the other District department(s) presumably receiving the benefit of those services. Right? How about you guys grill Ms. Feore and Indra insofar as this time billing question is concerned, and let's see how they respond (i.e., that her costs are not being billed to the departments benefiting from her presentation)? Just so we're all on the same page.
7. When Paul Navazio makes some presentation to the Board, the costs of his preparation for that presentation and the presentation itself are NOT billed to any IVGID department for reimbursement. They're part of his duties as Director of Finance. It just so happens such a presentation is agendized for the Board's upcoming February 22, 2023 meeting (see pages 140-194 of the Board packet for this meeting). Since Mr. Navazio's presentation is part of his duties as Finance Director, his time isn't billed to the other District department(s) presumably receiving the benefit of those services. Right? How about you guys grill Mr. Navazio and Indra insofar as this time billing question is concerned, and let's see how they respond (i.e., that his costs are not being billed to the departments benefiting from his presentation)? Just so we're all on the same page.

8. But the moment any employee whose salary/benefits are assigned to the internal services funds and does ANYTHING that in any way, shape or form can be argued to benefit some other district department, the clock begins to run. And it doesn't just run at the actual cost to the district for his/her salary/benefits, but at a surcharge because according to former GM Bill Horn, "profit isn't a dirty word."

9. So whenever engineer Bree Waters presents anything to the IVGID Board, understand that her time is being billed to our utility rates, or the RFF or the BFF at \$120+/hour. And whenever engineer Kate Nelson presents anything to the IVGID Board, understand that her time is being billed to our utility rates, or the RFF, or the BFF at \$135+/hour. And whenever Director Brad Underwood presents anything to the IVGID Board which is technically outside of his realm of his public works duties (I am informed that at least 20% of his salary and benefits are assigned to internal services expressly because of this fact), understand his time is being billed to our the RFF or the BFF at \$165+/hour. I'm talking EVERYTHING like: making presentations to the Board so staff can secure direction; creating RFPs and RFQs; reviewing proposals submitted in response; reviewing possible public contracts; interviewing prospective vendors or bidders; awarding public contracts; providing updates on various CIPs; dealing with vendors pursuant to contracts which have been entered into with the District; explaining why we allow our vendors to deviate from their contracts with the District; asking the Board to allow expenditure of left over CIP money on pool furniture or other similar projects; coordinating possible donors' requirements into projects such as the expansion of the Rec Center; and on and on and on. Thus the costs for the garbage Fleet Presentation Mr. Underwood will present at the upcoming February 23, 2023 Board meeting (see pages 6-28 of the Board packet for this meeting) are going to be billed to those departments presumably benefiting therefrom (which I assume is all departments within Community Services, the Beaches and Utilities. As Cliff points out, at least \$1M annually just insofar as engineering is concerned.

10. How about you guys grill Mr. Underwood and Indra insofar as this time billing question is concerned, and let's see how they respond? Just so we're all on the same page. And make sure you ask about the amount of time because the Board packet in support of this agenda item looks like the product of many, many hours of fancy presentation efforts. And it discloses that a power point presentation will be made by Rich Allen the Fleet Superintendent. Which means all of his time will be billed as internal services expense to somewhere...everywhere.

Now I don't know the particulars of any of this. But I know the particulars of staff so I can make some educated guesses. So if I were to tell you that \$10K or more is getting billed to wherever to compensate Msrs. Underwood and Allen and their team of fleet personnel (what about other personnel who can create and print out all the fancy power point materials in the Board packet?) just to have made this presentation, how would you respond? Would you not be asking yourself if such efforts were necessary? Proper? Financially responsible? Would you be asking yourself WHO ASKED FOR THIS TYPE OF PRESENTATION AND WHY [according to the staff memo, this agenda item is nothing more than an informational report. No action is required (well if no action is required, why is the matter even on the agenda for the meeting?)]? Would you be asking yourself if this were an example of intentional waste by staff because internal services personnel must come up with millions of dollars of personnel billings each year to generate the revenues necessary to pay for their salaries and benefits (see discussion below)? Well if you wouldn't, in my opinion you certainly should!

11. If you're not outraged by the facts I share, understand that this staff reimbursement is not limited to engineering. Whenever any of the District's vehicles and mowers are serviced, whether necessary or not, the work is done in house and the District departments realizing the "so called" benefit are billed close to \$100/hour for their labor. And whenever any of the District's facilities are serviced or repaired, again whether necessary or not, the work is done in house and the District departments realizing the "so called" benefit are billed who knows how much for their labor. And the costs for these services, whether necessary or not, and whether professionally advanced or not, is ultimately being billed to our utility rates, or the RFF, or the BFF. And you wonder why those fees are higher than they should be?

12. Because staff know that now for once there are people looking at whatever they do, we have an admission that the facts I recite are true. Consider the following admission that appears at page 9 of the packet of materials in support of the upcoming Board meeting: "The Fleet Division charges out the maintenance performed on each piece of equipment or vehicle to the various departments as an internal service allocation. The labor rate used for this allocation takes into account all expenses including wages and benefits, **depreciation of fleet shop equipment**, and outside services and

operating supplies. **The service labor rate for FY 22/23 was determined to be \$99 per hour** and equipment parts are billed at cost." Really? Who determined we will charge our golf courses \$100/fleet hour to repair lawn mowers?

13. And let me explain how staff get away with hiding the truth from the Board and the public. First, they refuse to share records of the precise work these people do, the time expended, and the chart of account number(s) evidencing where these costs have been assigned. I know because I have been trying for years to get these details; unsuccessfully. And if you don't believe me, just look what's going on with the UNbudgeted services associated with the Beach House. But there's more.

Staff will allocate these internal services billings amongst multiple District departments. That way anyone trying to monitor expenses can't get the entire picture because on a department by department basis, the net results are skewed. I realize this is a rather nefarious assessment to make. But guess what? **THE PEOPLE WE'RE DEALING WITH ARE NEFARIOUS** (are you listening Gail and Dr. Riner?).

14. So when a District vehicle is damaged through the negligence of an IVGID employee, and it must be driven to Reno to Greg's Garage for repairs, if the driver's salary and benefits are assigned to internal services, we're paying quite a bit of a surcharge for the employee to provide that transportation. And we're probably paying that surcharge twice, because another employee needs to follow the first one to give him/her a ride back. And we're probably paying that surcharge four times, because two employees must drive back to Reno to pick up the repaired vehicle. And none of these employees are on salary. Their efforts are being billed out at how many hundreds of dollars an hour? And the Board and the public are now wiser.

15. And the various departments which allegedly benefit from these services don't have a choice insofar as whether or not to use District internal services. It's MANDATORY. And it doesn't matter if these departments can get the same work performed by the private sector for less or not, it's MANDATORY.

16. Let me provide another real world example. Angie Rodriguez used to be the head pro at the Mtn Course. She had a problem with a golf cart that needed repair. The cost with an outside vendor was estimated to cost less than \$100. But since the cart had to be repaired in house using internal services personnel, the cost ended up being more than \$2,000. And since essentially all IVGID recreation/beach functions operate at a loss, and must be subsidized by the RFF/BFF, this wasteful spending was in essence paid for by the RFF. And you didn't have a clue!

17. So what happens if we can get the same services our internal services personnel provide from the private sector for less than the inflated prices our departments must pay to internal services?... TOO BAD! We have an internal services department we need to fund. And if we avoid waste by only using the private sector to provide the services our internal services personnel exist to provide, when those services are actually needed, TOO BAD (as Cliff suggests, we might find out what else our engineering staff is doing to spread the \$1 million/annually of their personnel costs? We may find several burial grounds to dump these costs?! Don't you remember when we examined in-house staff's servicing efforts concerning the battery replacement of Champ Golf carts? Don't you remember when I was providing evidence that our professional fleet staff were spending many times the cost if batteries were purchased locally? And the labor being assigned was considerably higher than if we outsourced that replacement labor to the private sector? So don't tell me how talented and professional these people are.

Are you starting to get the picture now?

18. And now we have evidence of a classic conflict of interest between our staff and the public. Since internal services has only one customer (i.e., the District), and the Board has provided no funding to pay for their personnels' salaries and benefits, there is pressure on these persons to create busy work at inflated pricing because if the revenues can't be generated, there's no money to pay their salaries and benefits. So what we get is what we call CHURNING in the legal world. You'd know about this one Trustee Noble, wouldn't you? Charging your client for more time than you actually spend. Or charging your client for needless work that is not actually necessary just to generate billings. Whatever it takes

to generate more revenues. Because the interests of the lawyer are more important than those of the client. And here the interests of our internal services personnel are more important than the District or the public they were hired to serve. The classic conflict of interest.

19. And BTW, who is supervising these internal services personnel? Who is the public's watchdog? Bueller? Bueller? Bueller?

20. You want to know why we're losing nearly \$7M each year on functions related to recreation and the beaches? I've now provided more answers.

21. Okay. Understanding what I hope you now understand, what are you going to do to rectify this sorry state of affairs?

22. IMO Mr. Underwood's presentation is intended to accomplish three goals. First, propaganda. To demonstrate why the District requires his Fleet Dep't. Second, more propaganda. To demonstrate how efficiently his Fleet Dep't operates. And third, to push for a new way of financially accounting for CIP purchases - monthly equipment rental fees payable as an expense to an Equipment Replacement Fund presumably maintained under internal services. Well I have a different request.

23. How about we hire a consultant to: determine what jobs our employees perform and what employees are necessary to perform those jobs? And to make recommendations insofar as staffing and compensation levels. We need to take our employees out of the process altogether to get the insight of impartial third parties. Because we cannot trust our staff (are you reading Gail?).

Respectfully, Aaron Katz

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

From: <cfdobler@aol.com>

Sent: Feb 17, 2023 7:59 AM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>, mnr@ivgid.org <mnr@ivgid.org>

Cc: dent_trustee@ivgid.org <dent_trustee@ivgid.org>, trustee_schmitz@ivgid.org <trustee_schmitz@ivgid.org>, tonking_trustee@ivgid.org <tonking_trustee@ivgid.org>, tulloch_trustee@ivgid.org <tulloch_trustee@ivgid.org>, noble_trustee@ivgid.org <noble_trustee@ivgid.org>, ISW@ivgid.org <ISW@ivgid.org>

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

I would like to add my two cents. Has anyone ever thought that according to the Internal Services Engineering Department budget for fiscal 2023, the anticipated billings is \$1,018,807. That would be over \$1,000,000 dollars. What projects are budgeted to absorb the costs. We have the pipeline, the storage tank, the Crystal Peak waterline, the small expansion of the pump track and now the Incline Beach Building (consisting of two sheets of paper) and maybe the Mountain Course cart paths. Most are stuck in the mud and will go nowhere over the next 4 months. May I inquire or could you find out, what else the engineering staff might be doing to spread \$1 million. We may find several burial grounds to dump the costs.

Cliff Dobler

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

From: s4s@ix.netcom.com

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

Sent: Thu, Feb 16, 2023 4:25 pm

Subject: Fw: 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

Thank you Melissa -

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM C – PUBLIC COMMENTS – DO YOU REALIZE YOUR STAFF
CHARGED NEARLY \$10,000 OF THEIR UNREIMBURSED TIME, JUST IN
JANUARY, PREPARING FOR AND PRESENTING ITS BEACH HOUSE
PROJECT AT THE BOARD'S FEBRUARY 8, 2023 MEETING?**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more efficiently provided by another district³, or Washoe County, or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, let’s examine 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 with parcel/dwelling unit owners’ “availability” to access and use District recreation and beach facilities and the programs offered thereat⁴. it’s the same old, same old. And here we have another example. The hidden costs the public is charged when internal services staff make presentations to the Board. And that’s the purpose of this written statement.

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ 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).

The Board's February 8, 2023 Meeting: Bree Waters, an engineer whose salary and benefit costs 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, \$6.1M Beach House restaurant/cafeteria. In addition, she/someone on her behalf prepared a comprehensive staff memorandum in support, together with a series of supporting documents⁵. I wanted to know how much this presentation had cost the public since I knew the Board had not budgeted revenues therefore.

My E-Mails of February 9 and 16, 2023: On February 9, 2023 I made a public records ("NPRA") request to examine billings originating from/on behalf of Ms. Waters for her February 8, 2023 presentation to the Board⁶. On February 16, 2023 our Public Records Officer ("PRO"), Melissa Robertson, responded by providing a document evidencing nearly \$10,000 of costs⁷! Furthermore, this document *only* reflected January 2023 billings. According to Ms. Robertson there would be additional billings for February evidenced in a report to be completed by mid-March, and if I wanted to examine that report as well, I would have to make a new NPRA request on or about March 15.

Since I was certain the Board and the public had no clue that staff was charging the public tens of thousands of dollars just to make dog and pony presentations like this one, on February 16, 2023 I e-mailed the Board providing the prior e-mail string between Ms. Robertson and me⁶, together with the document evidencing nearly \$10,000 in unreimbursed staff time costs⁷.

Conclusion: Every time personnel whose salaries and benefit costs are assigned to the District's Internal Services Fund show up at a Board meeting to make some presentation or otherwise, the public is charged anywhere from \$120-\$160 per hour! This happens because the Board budgets no revenue to the Internal Services Fund, and personnel such as Ms. Waters must recoup the same from their only client; the District! Thus we get charges for all sorts of marginally beneficial services, at a greater than market cost because if our staff cannot generate sufficient revenues to pay their salaries and benefits, they won't get paid. In other words, the classic conflict of interest situation.

Now that you know how much our in-house internal services staff are really costing us, we need to eliminate our Internal Services Department altogether, and outsource all of our similar needs to the private sector. We'll get far more professional and cost efficient results. Staff will counter that their charges are still less than the private sector. Even if true (and I doubt that they are), we incur other costs associated with internal services than just personnel costs. For instance, we need to provide office space. And support staff. And fleet vehicles. And cellphone service. And retirement benefits. And vacations. Etc., etc., etc. This overhead is already built into the costs the private sector charges.

⁵ These materials can be reviewed at https://www.yourtahoeplace.com/uploads/pdf-ivgid/F.8._-_General_Business_-_Incline_Beach_House.pdf.

⁶ That request is included in the string of e-mails attached as Exhibit "A" to this written statement.

⁷ This document is attached as Exhibit "B" to this written statement.

And You Wonder Why the RFF/BFF Which Pay For This and Other Similar Waste Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay is Out of Control? I've now provided more answers.

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

EXHIBIT "A"

Fw: 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

From: <s4s@ix.netcom.com>
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>
Subject: Fw: 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
Date: Feb 16, 2023 4:25 PM
Attachments: January 2023 - Engineering Hours Charged.pdf

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 <mnr@ivgid.org>

Sent: Feb 16, 2023 3:56 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 - 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://yourtahoeplace.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

EXHIBIT "B"

Incline Beach Facility Study January 2023

			Jan 2023
INCLINE BEACH FACILITY STUDY	3973LH302	Total Hours	73
		Total Cost	\$9,106

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM C – FIVE (5) MORE PARCELS OUR WONDERFUL AND
PROFESSIONAL STAFF ARE NOT ASSESSING A RECREATION
("RFF") AND BEACH ("BFF") FACILITY FEES**

Introduction: Well "here's another one" according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more effectively provided by another district³, or Washoe County. Or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, it's time to examine more of the wrongdoing the District engages in which ends up costing local parcel/dwelling unit owners even though this wrongdoing has nothing to do with the "availability" local parcel/dwelling unit owners allegedly have to access and use the recreation facilities and programs the District furnishes⁴. And that's the purpose of this written statement.

The Amounts We Pay in RFFs/BFFs is Dependent Upon the Number of Local Parcels/Dwelling Units Assessed: When the Board adopts new RFFs/BFFs each year, it approves a "Report For (the)

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that "upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged."

³ NRS 318.490(1)-(2) instruct that "whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated."

⁴ This is the legal justification the District uses to levy the RFF/BFF. If you don't believe me, see pages 224-237 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)].

Collection on the County Tax Roll of Recreation Standby and Service Charges” (“the Report”). ¶III of the Report typically recites as follows: “The amount of moneys required for the fiscal year extending from July 1...to June 30...has been determined by this Board to be about \$X.00 for the Recreation Facility Fee and \$Y.00 for Beach Facility Fee.” Staff then divide the total amount required for the RFF by the number of parcels/dwelling units to be assessed that fee⁵, and *voila* they come up with a RFF number each non-exempt parcel/dwelling unit is assessed⁶. Similarly they divide the total amount required for the BFF by the number of parcels/dwelling units to be assessed that fee⁷, and *voila* they come up with a BFF number each non-exempt parcel/dwelling unit is assessed⁸.

So if There Are Five (5) Less Parcels/Dwelling Units Being Assessed, Then the Amount of the RFF/BFF Each Parcel/Dwelling Unit Pays is *More Than it Should Be*: It’s simple math!

895 Incline Way, Incline Village, NV: On February 17, 2023 I happened to be doing some research related to another matter. And I came across the tax records for 895 Incline Way, APN 132-221-09. And I discovered that notwithstanding this parcel is assessed IVGID *ad valorem* taxes, it is not assessed the RFF/BFF. Don’t believe me? I have attached as Exhibit “A” the Tax Collector’s receipt and distribution of taxes for 2022-23 for this parcel. The reader will note that notwithstanding this parcel is assessed both Washoe County and IVGID *ad valorem* taxes, it is not assessed IVGID’s RFF/BFF.

900 Incline Way, Incline Village, NV: Similarly, I came across the tax records for 900 Incline Way, APN 132-222-01. And I discovered that notwithstanding this parcel is assessed IVGID *ad valorem* taxes, it is not assessed the RFF/BFF. Don’t believe me? I have attached as Exhibit “B” the Tax Collector’s receipt and distribution of taxes for 2022-23 for this parcel. The reader will note that notwithstanding this parcel is assessed both Washoe County and IVGID *ad valorem* taxes, it is not assessed IVGID’s RFF/BFF.

0 Village Blvd, Incline Village, NV: Similarly, I came across the tax records for 0 Village Blvd, APN 132-221-11. And I discovered that notwithstanding this parcel is assessed IVGID *ad valorem* taxes, it is not assessed the RFF/BFF. Don’t believe me? I have attached as Exhibit “C” the Tax Collector’s receipt and distribution of taxes for 2022-23 for this parcel. The reader will note that notwithstanding this parcel is assessed both Washoe County and IVGID *ad valorem* taxes, it is not assessed IVGID’s RFF/BFF.

249 Village Blvd, Incline Village, NV: Similarly, I came across the tax records for 0 Village Blvd, APN 132-221-11. And I discovered that notwithstanding this parcel is assessed IVGID *ad valorem* taxes, it is not assessed the RFF/BFF. Don’t believe me? I have attached as Exhibit “D” the Tax

⁵ 8,206 for 2022-23 (see page 227 of the 5/26/2022 Board packet).

⁶ For 2022-23 that fee was \$450 (see page 227 of the 5/26/2022 Board packet).

⁷ 7,748 for 2022-23 (see page 227 of the 5/26/2022 Board packet).

⁸ For 2022-23 that fee was \$330 (see page 227 of the 5/26/2022 Board packet).

Collector's receipt and distribution of taxes for 2022-23 for this parcel. The reader will note that notwithstanding this parcel is assessed both Washoe County and IVGID *ad valorem* taxes, it is not assessed IVGID's RFF/BFF.

894 Southwood Blvd, Incline Village, NV: Similarly, I came across the tax records for 894 Southwood Blvd, APN 132-221-07. And I discovered that notwithstanding this parcel is assessed IVGID *ad valorem* taxes, it is not assessed the RFF/BFF. Don't believe me? I have attached as Exhibit "E" the Tax Collector's receipt and distribution of taxes for 2022-23 for this parcel. The reader will note that notwithstanding this parcel is assessed both Washoe County and IVGID *ad valorem* taxes, it is not assessed IVGID's RFF/BFF.

893 Incline Way, Incline Village, NV: Just so the reader knows how the County reports assessment of the District's RFF/BFF on its tax records, I have attached as Exhibit "F" the Tax Collector's 2022-23 receipt and distribution for 893 Incline Way in Incline Village. This document is similar in form to the five (5) other receipts and distributions attached with one major exception. I have placed an asterisk to the side of "Incline Recreation." To the right you will see "gross tax" of \$780. That's the RFF/BFF.

Do you see this entry on any of the five (5) other receipts and distributions attached? The answer is "no." Why is it no? Because the District didn't notify the County to collect Recreation and Beach Facility Fees against these parcels.

My E-Mails of February 18, 2023: On February 18, 2023 I e-mailed our General Manager regarding my findings. I first asked him to confirm whether my conclusions were or were not correct? Later that day after I discovered the additional four (4) parcels, I augmented my earlier query⁹. Indra has never responded to either of these e-mails.

Conclusion: We know I am right...Again...Because not a peep out of Indra. If I were wrong, the way he accused me of being wrong with the budgeting for Sheila Leijon's new Director of Parks and Recreation position, you know he would be all over me. The fact he isn't is evidence of the fact I am not wrong. So that means more incompetence. More breach of duties. And I for one am tired of incompetence and unprofessionalism over and over and over again. And what exactly is the consequence? Is anyone looking? Bueller? Bueller? Bueller?

You know if this were the first time, I could maybe give staff a break. But we've been through episodes like these how many times in the past? Didn't Indra tell us that a facility fee audit was going to be performed by staff and the results reported back to the Board? Where is it?

And I don't want to hear any lame excuses coming from Indra. I'm tired of your lame excuses. You and your team of incompetents are being compensated as if you were professionals. So I expect

⁹ These two e-mails are part of an e-mail string which is attached as Exhibit "G" to this written statement.

you to do your jobs as professionals. Because now you've cost every parcel/dwelling unit owner who pays the RFF/BFF money. Instead of there being at least 8,211 parcel/dwelling unit owners paying "the amount of moneys required for the fiscal year extending from July 1, 2022...to June 30, 2023," there are at least five (5) parcel/dwelling unit owners less.

So how about making things right? How about the missing \$3,900 coming out of your pocket rather than mine? And when we talk about setting goals so the Board can consider whether or not to give you a raise, how about this goal? DO YOUR JOB!

And You Wonder Why the RFF and BFF Which Pay For Staff's Waste and Their Inability to Professionally Address the Many Problems We Face, Which Local Parcel/Dwelling Unit Owners Are Forced to Involuntarily Pay, is Out of Control? I've now provided more answers.

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

EXHIBIT "A"

Bill Detail

Parcel/Identifier: 13222109

Owner: LAMAR TAHOE HOLDINGS
 LLC

Last Update: 2/21/2023 1:27:37 PM

895 Incline Way

Tax Distribution by Fund - Summary

For information regarding the charges listed here, please contact the respective taxing agency directly, or call (775) 328-2510.

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax
Incline Village	\$20.22	\$0.00	\$20.22
North Lake Tahoe 2	\$101.12	\$0.00	\$101.12
State Of Nevada	\$26.53	\$0.00	\$26.53
Washoe County	\$217.17	\$0.00	\$217.17
Washoe County Sc	\$177.67	\$0.00	\$177.67
Lake Tahoe Water Basin	\$2.03	\$0.00	\$2.03

Tax Distribution - Select to Expand Authority Detail by Fund

Payment History

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2022	2022102849	B22.58867	\$544.74	7/30/22

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 "B"

Bill Detail

Parcel/Identifier: 13222201

★ Owner: ZERANG LLC

Last Update: 2/21/2023 2:00:15 PM

900 Incline Way

Tax Distribution by Fund - Summary

For information regarding the charges listed here, please contact the respective taxing agency directly, or call (775) 328-2510

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax
Incline Village	\$132.62	\$0.00	\$132.62
North Lake Tahoe 2	\$663.12	\$0.00	\$663.12
State Of Nevada	\$173.97	\$0.00	\$173.97
Washoe County	\$1,424.17	\$0.00	\$1,424.17
Washoe County Sc	\$1,165.06	\$0.00	\$1,165.06
Lake Tahoe Water Basin	\$2.03	\$0.00	\$2.03

Tax Distribution - Select to Expand Authority Detail by Fund

Payment History

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2022	2022103183	B22.21636	\$891.77	7/23/22
2022	2022103183	B22.21637	\$889.74	7/23/22
2022	2022103183	B22.21638	\$889.73	7/23/22
2022	2022103183	B22.21640	\$889.73	7/23/22

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"

Bill Detail

Parcel/Identifier: 13222111	* Owner: 26 PROPERTIES LLC O Village Blvd	Last Update: 2/21/2023 2:03:39 PM
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Tax Distribution by Fund - Summary

For information regarding the charges listed here, please contact the respective taxing agency directly, or call (775) 328-2510.

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax
Incline Village	\$41.18	\$0.00	\$41.18
North Lake Tahoe 2	\$205.89	\$0.00	\$205.89
State Of Nevada	\$54.01	\$0.00	\$54.01
Washoe County	\$442.19	\$0.00	\$442.19
Washoe County Sc	\$361.74	\$0.00	\$361.74
Lake Tahoe Water Basin	\$2.03	\$0.00	\$2.03

Tax Distribution - Select to Expand Authority Detail by Fund

Payment History

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2022	2022162682	B22.119969	\$278.29	8/16/22
2022	2022162682	B22.174848	\$276.25	10/4/22
2022	2022162682	B22.255673	\$276.25	1/5/23
2022	2022162682	U22.16818	\$276.25	1/19/23

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 "D"

Bill Detail

Parcel/Identifier: 13222101

Owner: LAMAR TAHOE HOLDINGS
 LLC
 249 Village Blvd

Last Update: 2/21/2023 2:23:36 PM

Tax Distribution by Fund - Summary

For information regarding the charges listed here, please contact the respective taxing agency directly, or call (775) 328-2510.

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax
Incline Village	\$34.95	\$0.00	\$34.95
North Lake Tahoe 2	\$174.77	\$0.00	\$174.77
State Of Nevada	\$45.85	\$0.00	\$45.85
Washoe County	\$375.35	\$0.00	\$375.35
Washoe County Sc	\$307.06	\$0.00	\$307.06
Lake Tahoe Water Basin	\$2.03	\$0.00	\$2.03

Tax Distribution - Select to Expand Authority Detail by Fund

Payment History

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2022	2022103359	B22.58693	\$940.01	7/30/22

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 "E"

Bill Detail

Parcel/Identifier: 13222107

Owner: 894 SOUTHWOOD,LLG
 394 Southwood Blvd

Last Update: 2/21/2023 1:56:28 PM

Tax Distribution by Fund - Summary

For information regarding the charges listed here, please contact the respective taxing agency directly, or call (775) 328-2510.

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax
Incline Village	\$70.62	\$0.00	\$70.62
North Lake Tahoe 2	\$353.08	\$0.00	\$353.08
State Of Nevada	\$92.63	\$0.00	\$92.63
Washoe County	\$758.31	\$0.00	\$758.31
Washoe County Sc	\$620.35	\$0.00	\$620.35
Lake Tahoe Water Basin	\$2.03	\$0.00	\$2.03

Tax Distribution - Select to Expand Authority Detail by Fund

Payment History

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2022	2022102640	B22.85294	\$475.78	8/11/22
2022	2022102640	B22.169482	\$473.75	10/3/22
2022	2022102640	B22.248925	\$473.75	1/4/23

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 "F"

Bill Detail

Parcel/Identifier: 13260101

* Owner: NEVADA PACIFIC
 * DEVELOPMENT CORP
 893 Incline Way

Last Update: 2/21/2023 2:17:27 PM

Tax Distribution by Fund - Summary

For information regarding the charges listed here, please contact the respective taxing agency directly, or call (775) 328-2510.

Tax Authority Fund	Gross Tax	Credit Amount	Net Tax
Incline Recreati	\$780.00	\$0.00	\$780.00
Incline Village	\$190.71	-\$7.39	\$183.32
North Lake Tahoe 2	\$953.54	-\$43.30	\$910.24
State Of Nevada	\$250.16	-\$4.19	\$245.97
Washoe County	\$2,047.92	-\$34.32	\$2,013.60
Washoe County Sc	\$1,675.31	-\$28.05	\$1,647.26
Lake Tahoe Water Basin	\$2.03	\$0.00	\$2.03

Tax Distribution - Select to Expand Authority Detail by Fund

Payment History

Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2022	2022165034	B22.108567	\$1,447.13	8/11/22
2022	2022165034	B22.176691	\$1,445.10	10/5/22
2022	2022165034	B22.260024	\$1,445.10	1/10/23

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 "G"

Re: It Just Never Ends - How Come 895 Incline Way Isn't Paying a RFF/BFF - P.S. Apparently it's Not Just This Parcel0

From: <s4s@ix.netcom.com>
To: "Indra Winqest" <ISW@ivgid.org>
Cc: "Dent Matthew" <dent_trustee@ivgid.org>, "Schmitz Sara" <schmitz_trustee@ivgid.org>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, <seller_auto@auctiva.com>
Subject: Re: It Just Never Ends - How Come 895 Incline Way Isn't Paying a RFF/BFF - P.S. Apparently it's Not Just This Parcel0
Date: Feb 18, 2023 4:46 PM

Apparently also

0 Village Blvd - APN 132-221-11;

249 Village Blvd - APN 132-221-01;

900 Incline Way - APN 132-222-01; and,

894 Southwood Blvd - APN 132-221-07.

That's five so far.

And what's interesting is that the last parcel IS ACROSS THE STREET FROM IVGID CENTRAL!

Show me where I'm wrong Indra.

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: Feb 18, 2023 3:58 PM
To: Indra Winqest <ISW@ivgid.org>
Cc: Dent Matthew <dent_trustee@ivgid.org>, Schmitz Sara <schmitz_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, <seller_auto@auctiva.com>
Subject: It Just Never Ends - How Come 895 Incline Way Isn't Paying a RFF/BFF?

Hello Indra -

895 Incline Way. APN 132-221-09.

According to Tax Collector Records, this parcel is not being assessed a RFF/BFF. In fact it hasn't been assessed the RFF/BFF for at least the last five (5) years. If ever! Are those records accurate?

Have our wonderful staff screwed up again (are you reading Gail and Dr Riner) or am I the screw up? Am I justified in

my criticisms?

And how long ago did staff represent to the Board and the public they were going to conduct an audit of all parcels that should be paying the RFF/BFF? Bueller? Bueller? Bueller?

It just never ends does it Indra. Over and over again. And if I am correct, I want a finders fee because I'm tire of doing Director somebody's over compensated job!

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN
MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 22, 2023 MEETING –
AGENDA ITEM C – UNMASKING A LOCAL COMMUNITY ADVOCATE FOR
WHO AND WHAT HE REALLY IS – DR. MYLES RINER**

Introduction: Well “here’s another one” according to my friend DJ Khaled¹! I keep telling the IVGID Board and the public that the District is not being properly managed² and as a consequence, the facilities and services it furnishes can be more effectively provided by another district³, or Washoe County. Or more preferably, IVGID should simply be dissolved³. However in the interim, and in order to provide evidence in support of dissolution, it’s time to examine the wrongdoing the District engages in which ends up costing local parcel/dwelling unit owners even though this wrongdoing has nothing to do with their availability to access and use the recreation facilities and programs the District furnishes. And here I intend to focus on private persons in our community our General Manager (“GM”) recruits to enter the public forum and become a public figure to do his bidding⁴. This explains Dr. Myles Riner, and it’s the purpose of this written statement.

Prelude: Those who are readers of my past written statements know that in my opinion one of our greatest problems is our un-elected staff who are “hire(d)...retain(ed)...the(ir) duties...prescribe(d) ...and...their compensation...fix(ed)” by an un-elected GM rather than the Board (as NRS 318.180 and

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

² NRS 318.515(1)(a) and 318.515(3)(a)-(d) instruct that “upon notification by the Department of Taxation or upon receipt of a petition signed by 20 percent of the qualified electors of the district, that...a district of which the board of county commissioners is not the board of trustees is not being properly managed...the board of county commissioners of the county in which the district is located shall hold a hearing to consider...(a) adopt(ion of) an ordinance constituting the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt(ion of) an ordinance providing for the merger, consolidation or dissolution of the district...(c) fil(ing) a petition in...district court for the...appointment of a receiver for the district; or, (d) determin(ing) by resolution that management and organization of the district...remain unchanged.”

³ NRS 318.490(1)-(2) instruct that “whenever a majority of the members of the board of county commissioners...deem it to be in the best interests of the county and of the district that the district be merged, consolidated or dissolved, or if the board of trustees of a district, by resolution...agrees to such a merger, consolidation or dissolution, the board of county commissioners shall so determine by ordinance, (that)...(b) the services of the district are no longer needed or can be more effectively performed by an existing unit of government (or)...that the district should be dissolved, merged or consolidated.”

⁴ These people are bootlickers. “The act of bootlicking is when an oppressed person or persons, such as the working class, sucks up to the oppressor in hopes of appeasing them” (see <https://www.urbandictionary.com/define.php?term=Bootlicker>).

318.185 prescribe). Our staff are the product of indoctrination; indoctrination of “the IVGID culture.” This is a culture where our staff are more committed to themselves, their co-worker colleagues, their true boss (our GM) and special interest groups in our community than the public they were hired to serve. This allows them to arrogantly and narcissistically proclaim they are the District’s most important asset when in truth-and-in-fact the local parcel/dwelling unit owners who involuntarily subsidize their over compensation and over benefits are the District’s most important asset. And they have developed a propaganda machine which reinforces the foregoing and convinces the less informed that they speak the truth and critics like me do not.

Dr. Myles Riner Has Bought Into This Narrative Lock, Stock and Barrel: Recently he has become very vocal on social media, at Board meetings, he has been recruited by our GM to be a member of at least one of his Advisory Committees (the Dog Park Committee⁵), and he has eagerly accepted that appointment. Recently Dr. Riner published a white paper on social media directed to his “friends and neighbors” titled “IVGID’s Staff Deserves Our Support.”⁶ If one reads this paper, one will see where Dr. Riner has fully bought into un-elected staff’s narrative and that critics such as me are the problem.

Dr. Riner’s “Invest in Incline Advocacy Network:” As the reader can see from Exhibit “A,” Dr. Riner claims he is working on a website that “will be loaded with content focused on a number of... grass roots...advocacy initiatives that...will be of interest to our...community.” And that he will be creating regular newsletters “loaded with content.” However, in order to be entitled to receive at least the next edition of his newsletter, Dr. Riner instructs that interested persons must “agree with the...sentiments” expressed in his attached February, 2023 “Letter of Appreciation and Support for IVGID Staff” he intends to present to the Board and ask “Trustees of the District...take note,” by allowing their names to be affixed to that letter. So is Dr. Riner a legitimate interested community member? Or is his “advocacy network” just another propaganda piece?

My E-Mails of February 16 and 20, 2023: Being a member of the community and Dr. Riner’s neighbor, on February 16, 2023 I sent him an e-mail asking he place me on the list to receive future newsletters without including my name on his “letter of appreciation and support.”⁷ Dr. Riner provided no response in essence sending the message that if my name could not be used as support for his “letter of appreciation and support,” then I was not entitled to receive his future newsletters.

When it was clear to me what Dr. Riner’s intent really was, I felt it was appropriate to warn the Board given Dr. Riner has told us he intends to ask “Trustees of the District...(to) take note.” So on February 20, 2023 I did just that⁷.

⁵ To learn more about this committee, go to <https://www.yourtahoeplace.com/ivgid/resources/gms-advisory-committee-on-a-dog-park>.

⁶ This paper is attached as Exhibit “A” to this written statement.

⁷ This e-mail is part of an e-mail string which is attached as Exhibit “B” to this written statement.

Conclusion: So now we know. Dr. Riner and his “Invest in Incline Advocacy” group is clueless. They have no idea of the many, many problems we face which I and others regularly bring to the Board’s attention. How about the five (5) parcels I recently brought to our GM’s attention who haven’t been assessed Recreation (“RFF”) or Beach (“BFF”) Facility Fees⁸? And this is after how many requests over how many years for an audit of all parcels within the District’s boundaries? Unjustified? Not worthy of an expressed lack of confidence? Not worthy of an expressed lack of professionalism? Worthy of staff termination? Since Dr. Riner and his band of lemmings don’t have a clue about the problems, is it any surprise they don’t have solutions? Other than to attack their neighbor messengers and prop up our incompetent staff⁹. That’s why my name for Dr. Riner is “Whiner-Riner.” Let the record so reflect.

And You Wonder Why the RFF and BFF Which Pay For Staff’s Waste and Their Inability to Professionally Address the Many Problems We Face, 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).

⁸ This is the subject of a companion written statement which provides the ugly truth for all to see. Are you reading Dr. Riner?

⁹ Word has it Dr. Riner is positioning himself to run for IVGID Trustee in 2024. Since our voting scheme for trustees disenfranchises local parcel/dwelling unit owners who are not full time residents (60% or more of all 8,200 local parcel owners), and readily enfranchises any IVGID employee who resides in Incline Village or Crystal Bay (and at last count there were more than 1,000 IVGID employees), we see the choir Dr. Riner is preaching to. Let the record reflect.

EXHIBIT "A"



IVGID's Staff Deserves Our Support

**Invest in Incline
Advocacy Network Newsletter
Introductory Edition
February 2023**

Dear Friends and Neighbors,

You are probably aware that IVGID management and staff have been subjected to frequent personal attacks on their character and integrity at IVGID meetings, community forums, and in social media. These words and actions have had a real and negative impact on IVGID employees. This is your opportunity to respond, in a positive way, to these attacks.

**YOUR HELP IS NEEDED
YOUR VOICE IS IMPORTANT**

Welcome to the first edition of the Invest in Incline Advocacy Network Newsletter. A website is being produced and will be up and running in the near future. It will be loaded with content focused on a number of advocacy initiatives that we hope will be of interest to our Incline Village / Crystal Bay community.

Invest in Incline is a grass roots advocacy network organized to give a collective voice to residents and property owners in Incline Village and Crystal Bay, Nevada, who support prudent investments (of time, effort, and money) in new or revitalized infrastructure, recreational facilities, and other amenities for the benefit of those who live, work, and play in our community. More about this Advocacy Network will be presented on the web site.

We hope you will add your name to the list of other members of the IV/CB community who support the sentiments in the following Letter of Support and Appreciation for IVGID Staff and Management.

Please read this letter below, and if you agree with these sentiments, provide your name, and your email address (which will not be revealed). This will also allow you to receive the next edition of this Newsletter.

Letter of Appreciation and Support for IVGID Staff

February, 2023

To IVGID Management, Staff, and Trustees:

The following is a letter of appreciation and support directed to IVGID staff and management from the members of the IV/CB community whose names are appended to this letter.

In the last several months and years some vocal members of the Incline Village and Crystal Bay community have engaged in **personal attacks on the character and integrity of IVGID management and staff**. These attackers have used innuendo and inflammatory and baseless assertions to:

- undermine confidence in IVGID,
- demoralize and distract IVGID staff,
- disparage the professionalism and good intentions of IVGID management, and
- create ill will towards these staff members.

The resulting impact on staff retention at IVGID has been damaging to the entire community; and many of our residents find this behavior indefensible and inappropriate.

We believe nearly all the members of our community have found the staff and management of IVGID to be both responsive to the needs of our residents, and reliable in the performance of their duties as employees of the General Improvement District. Of course, there is always room for improvement, but overall we feel that General Manager Winquest, his senior staff and expert consultants, and the entire team of IVGID employees, have provided superior services on behalf of IV/CB residents and property owners. This is evident in:

- the quality of the amenities and facilities that this staff maintains,
- the programs the staff supports,
- the courtesy of the staff towards residents and visitors, and
- the effectiveness of the decisions made by IVGID management.

We also appreciate the way that IVGID staff have involved themselves directly in various community events, activities, and organizations. Unfortunately, IVGID does not hear as often from those who are satisfied with their performance as it does from the vocal few who never seem satisfied with anything having to do with IVGID.

We hope that IVGID staff will take some measure of reassurance and pride from this letter of

support and appreciation from the undersigned members of our (and their) community, and that the Board of Trustees of the District will also take note.

Sincerely, the undersigned residents, property owners and business operators of IV/CB:

Email Address (to subscribe to Newsletter)

First Name

Last Name

Comments or Questions: email us at investinincline@gmail.com

Report abuse

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EXHIBIT "B"

Agenda Item C to Feb 22, 2023 IVGID Board Meeting - Public Comment - Our GM's Current Bootlicker of the Month is Winer Riner - Thus His Invest in Incline Advocacy Network is Nothing More Than a Propaganda Tool

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: Agenda Item C to Feb 22, 2023 IVGID Board Meeting - Public Comment - Our GM's Current Bootlicker of the Month is Winer Riner - Thus His Invest in Incline Advocacy Network is Nothing More Than a Propaganda Tool
Date: Feb 20, 2023 12:37 PM

Chairperson Dent and Other Honorable Members of the IVGID Board -

Understand we have a new bootlicker in town. Indra's slobbering king of social media. Dr Myles Riner. Because of his whining, I have appointed the name "Winer Riner."

Dr Riner claims to represent the silent majority. Just like Gail Krolick he thinks every IVGID employee is the greatest thing since electricity and they all deserve our gratitude because demonstrating that gratitude with excessive compensation and benefits just isn't enough. He's quick to complain about members of our community like me who criticize many of these employees backed up by fact. But what positive proposals does the Winer recommend? Bueller? Bueller?

To prove my point, go on social media and you will see where Dr. Riner has created a form to become a member in his new advocacy network and to receive advocacy network newsletters. Except when one signs up, he/she is also authorizing Dr Riner to use his/her name on his petition of support for the rank and file of IVGID. Support he is soliciting in what a number of people believe will be a bid for IVGID Trustee in 2024. If you just want to become a member and nothing more, you're given no option.

So you can see below that on February 16, 2023 I e-mailed Dr Riner pointing out this anomaly, and asking if I could join his new advocacy network without signing his petition? And his response? NOTHING. Nada.

Now is that the way to treat your neighbor and fellow member of our community?

Like I said. Let's recognize this and Dr. Riner for what they are. The silent minority (rather than majority) with nothing good to say about their fellow neighbors who recognize the wrongs in our community and are at least attempting to publicize and correct them..

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: Feb 16, 2023 4:02 PM
To: <investinincline@gmail.com>
Subject: Invest in Incline Advocacy Network Newsletter

Hello Dr. Riner -

Being a neighbor of yours and a member of our community, how do I sign up for your new advocacy network's newsletters without having my name appended to your "letter of support and appreciation for IVGID staff and management?"

Thank you for your understanding and cooperation. Aaron Katz

2-22-23

From Margaret Martini

Members of the Board-board meeting

Please add to the minutes of the meeting

Technology is a wonderful thing.

It would seem a prudent idea if all employees kept an hourly log...in the interest of transparency...therefore when records were asked for it would be completely transparent which fund each item is accountable for.

This would completely eliminate all of the time and effort to scan through items that are public records requests. It would also give the department managers (umm, directors?) an opportunity to scan exactly what their employees are working on and then progress can be questioned or discussed. This would also be a directive for the managers (umm, directors) to comply with so that their time can also be correctly charged out and TRANSPARENT.

This is a simple fix for some of the issues brought forth in the agenda item

It **should** only take 1-2 minutes each hour to do a log in of the activities and job they are performing . Maybe this could be a job for Ms. Heron and she could also keep track of each hour expended.

This is a SIMPLE solution to an ongoing problem of extra time in staff charges...and not so extra staff time charges.

Isn't technology wonderful and IVGID has certainly spent LOADS OF MONEY AND STAFF TIME to changing or updating our technology. A lot of this is brought forth on the recommendation of staff and then sold to the GM which is then sold to the board.

Every employee has a number, or at minimum a last name, and can be easily identified when attached to a particular job being done. That way if there is an employee doing several jobs for different departments it is an item that can be accountable. PLUS, THIS MIGHT BE AN INCENTIVE FOR THE ELIMINATION OF SEVERAL PART TIME POSITIONS AND THE AUDIT OF EMPLOYEE TIME AND POSITION DUTIES TO BE LOOKED AT FOR CONSOLIDATION OR ELIMINATION OF DUPLICATION OF DUTIES. IT WOULD ALSO PROVIDE AN ACCURATE COST OF EMPLOYEE TIME TO EACH PROJECT OR JOB (-positions). It is called accountability for the employee and the management.

This is a simple fix for looking at an employee audit that is much needed.

If an employee is not on board with spending a minute or two of recording their time expended then perhaps that employee should seek other less accountable employment opportunities.

Maintaining excellent staff is a priority it seems. But it is not all about staff. It is about efficiently managing the whole of IVGID and that includes maintaining a wage that is commensurate with the market rate of salary. Benefits are just that, a benefit , and should not be considered an expectation for being employed by the district.

Job description needs to be identified so that all this extra staff expenses could be pared down or essentially eliminated.

I am looking to this new board to be on board with employee time efficiency and project efficiency... thus managing costs overall.

Thank you for your service on the board and for keeping in mind that you have the fiduciary responsibility to spend the taxpayers money in the most responsible manner possible.

Abel - Comments for 2/21/23c

I am profoundly disappointed with the board's inaction on my Public Records request. You have not only deprived our community of the \$50K+ that was spent on the work product of the Balkenbush firm but you have also cut you own legs off on the issue of employee beach access. Your vote on employee beach access has zero legal backing. You have based your vote on nothing but your own 3 vacuous opinions. You have set up the issue to get easily reversed by a future board.

Looking back to IVGID's loss in the Smith lawsuit, IVGID management, Nelson and this board continue to maintain a consistant path of secrecy in violation of numerous legal opinions. Numerous legal opinions have asserted that NV boards must er on the side of the public interest.

My next comment is regarding the contract with so called legislative advocate Faust. 1st of all is that he has a 3 year contract adopted in April 2022. [This three-year contract is a clear violation of NRS 354.626.](#) Hello Mr. Winquest – Hello Mr. Nelson – is IVGID exempt from NRS statutes?

While Washoe County dropped Faust in 2017, IVGID continues to ignore that he has delivered no results. But as he says, “The money is just over the rainbow”.

By Faust's own numbers on page 7, he has provided a virtually zero return on his so-called efforts since 2013. The Federal Section 595 Program money that is just over the rainbow that just never seems to appear. Glowing comments on “partnership” and “advocacy” sound great, but where is the beef? The funding? The results?

At his report in January 2020 Faust and 595 Program Sacramento representative Laura Whitney told us about the 595 funding just over the rainbow. It never happened. Plus Ms. Whitney is no longer working in the Sacramento office and based on USACE and federal government web sites – no 595 funds have ever been distributed to IVGID in the last 10 years.

Commented [1]: YOU CAN'T SAY NEVADA – A project in Searchlight Nevada got funding.

With great fanfare, Faust touts his efforts on [HR 5243](#) and the Tahoe related components of the [National Defense Authorization Act](#) – both efforts which failed.

He also touts his “results” getting the \$1.6 million funding to IVGID from 2023 omnibus appropriations bill that seems to accrue not from his efforts, but from the efforts of Nevada's two US Senators, Rosen and Cortez-Masto, according to a press release issued by Senator Rosen.