

1  
2 INCLINE VILLAGE  
3 GENERAL IMPROVEMENT DISTRICT  
4 BOARD OF TRUSTEES  
5  
6  
7  
8  
9 TRANSCRIPT OF HEARING  
10 SPECIAL MEETING  
11 PUBLIC MEETING  
12 Live and Via Zoom  
13  
14  
15 Held at the Boardroom  
16 893 Southwood Boulevard  
17 Incline Village, Nevada  
18  
19 Wednesday, November 27, 2024  
20  
21  
22  
23  
24 Reported by: Brandi Ann Vianney Smith  
25 Job Number: IVGID 58

1 APPEARANCES  
2  
3 **BOARD MEMBERS PRESENT**  
4 SARA SCHMITZ, CHAIR (via Zoom)  
5 MATTHEW DENT, VICE CHAIR (via Zoom)  
6 MICHAELA TONKING, SECRETARY (via Zoom)  
7 RAY TULLOCH, TREASURER (via Zoom)  
8 DAVID NOBLE, MEMBER (via Zoom)  
9  
10 **ALSO PRESENT**  
11 SERGIO RUDIN, LEGAL COUNSEL (via Zoom)  
12 HEIDI WHITE, DISTRICT CLERK  
13  
14 -o0o-  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

1 INDEX 3  
2 PAGE  
3 A. PLEDGE OF ALLEGIANCE 4  
4 B. ROLL CALL OF TRUSTEES 4  
5 C. INITIAL PUBLIC COMMENTS 5  
6 D. APPROVAL OF THE AGENDA 45  
7 E. GENERAL BUSINESS  
8 E 1. GM's Employment Contract 47  
9 F. FINAL PUBLIC COMMENTS 76  
10 G. ADJOURNMENT 81  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

1 Incline Village, Nevada - 11/27/2024 - 1:45 P.M. 4  
2 -o0o-  
3  
4  
5 CHAIR SCHMITZ: Good afternoon. I'd like  
6 to call to order the special meeting of the Incline  
7 Village General Improvement District Board of  
8 Trustees, being held today, November 27th, at 1:45  
9 p.m. in the Boardroom located at 893 Southwood  
10 Boulevard, Incline Village, Nevada, and also via  
11 Zoom.  
12 To open up the agenda, Ms. White, would  
13 you please lead us in the Pledge of Allegiance.  
14 A. PLEDGE OF ALLEGIANCE  
15 (Pledge of Allegiance.)  
16 CHAIR SCHMITZ: Moving on to the roll call  
17 of trustees.  
18 B. ROLL CALL OF TRUSTEES  
19 CHAIR SCHMITZ: Trustee Dent?  
20 TRUSTEE DENT: Here.  
21 CHAIR SCHMITZ: Trustee Tulloch?  
22 TRUSTEE TULLOCH: Here.  
23 CHAIR SCHMITZ: Trustee Tonking?  
24 TRUSTEE TONKING: Here.  
25 CHAIR SCHMITZ: Trustee Noble?

5

1 TRUSTEE NOBLE: Here.

2 CHAIR SCHMITZ: And myself, Sara Schmitz,

3 so we have a quorum. We have the full Board of

4 Trustees. Moving on to agenda C.

5 C. INITIAL PUBLIC COMMENTS

6 CHAIR SCHMITZ: Ms. White, would you

7 please help the Board out by leading the individuals

8 in the room who would like to give public comment,

9 please.

10 MS. WHITE: Absolutely.

11 DR. RINER: My name is Dr. Myles Riner,

12 Valerie Court, Incline Village.

13 Trustee Schmitz, your effort to appoint

14 the new GM at the end of your term is in incredibly

15 poor taste. You may consider yourself the savior of

16 Incline, but, in fact, during your term in office

17 you have attempted to take a sledgehammer to IVGID.

18 You've done a great disservice to this community and

19 it will take some time to repair the damage. Those

20 most affected by this last maneuver, I believe, are

21 your friends and supporters who have lost all

22 credibility attempting to defend the indefensible.

23 Trustee Dent, thank you for your service

24 to IVGID during your tenure on the Board, but you

25 have tarnished your record by your actions over the

6

1 last two years. I don't know if you have any

2 interest in running for another public office, but

3 these actions, especially this last attempt to

4 appoint a new GM on your way out the door, will

5 follow you around like a bad penny.

6 Trustee Tulloch, I suspect you see

7 yourself at the last barricade to profligate IVGID

8 spending, the guardian of the pinched penny, as it

9 were. But with your comments at the Department of

10 Taxation and your actions today, I can't imagine why

11 any of the trustees on the new board or the

12 Committee on Local Government Finance would pay any

13 attention to what you might have to say.

14 Good luck to the new board. You have your

15 work cut out for you.

16 Thank you.

17 MS. SHACKFORD: I am directing my public

18 comment to Trustee Tulloch. Trustee Tulloch, you

19 have a unique opportunity today to close the books

20 on a painful, destructive chapter for IVGID in which

21 you participated. You can choose to extend for a

22 while the spiteful, vindictive policies of the two

23 outgoing board members or you can join with the

24 incoming board to work together to rebuild our

25 general improvement district, and through it, our

7

1 community.

2 The damage done by two of your colleagues

3 will, over time, fade into ancient history. New

4 residents will not know that Trustee Schmitz turned

5 down \$26 million to extend the Rec Center, that in

6 her arrogance, she was so sure that Duffield would

7 not risk public displeasure if she voted no on the

8 design.

9 Once IVGID staff is rebuilt, people will

10 forget that you and your two colleagues drove off

11 our general manager, our finance director and much

12 of the finance staff, our director of public works,

13 director of golf, director of HR, our Parks and Rec

14 director, our director of administrative services

15 for a while, and our food and beverage director,

16 that you brought IVGID close to financial ruin.

17 That Trustee Schmitz truly made life

18 miserable for IVGID employees down to the lowest

19 level, even though the Board is supposed to interact

20 with just one employee, the general manager, but

21 tossed out beach access for employees when the usage

22 was miniscule, but when it was a valuable recruiting

23 tool.

24 She alone did hundreds of small

25 injustices, such as insisting that non-resident

8

1 employees who worked at the beach has to leave the

2 beach during their lunch hour lest they contaminate

3 the place. There's no hope for your colleagues. I

4 suspect that Trustee Schmitz feels no remorse,

5 operates without guilt. She will go elsewhere and

6 those people will be fooled for a while by her sweet

7 demeanor and hard work.

8 Trustee Dent will have a decent-enough

9 life the politics. There will always be room for an

10 empty suit willing to tow the mark for another

11 interest-free loan.

12 They will fade into ancient history, as

13 will the Angry Eight with their three-minute tirades

14 we have all heard before and that have no teeth

15 because there will be no one to carry out their

16 demands. And in truth, they are just getting old.

17 But you have na choice. You can extent

18 the hateful vindictiveness or you can stop it now.

19 All you have to do is vote no today on this clearly

20 unqualified general manager candidate's employment

21 contract. In fact, you can just vote pass or

22 present or vote for a three-month provisional

23 contract. With that one act, healing could begin.

24 I invite you to do so.

25 Thank you.

9

1 MR. VALDEZ: Good afternoon. I'd like to  
 2 thank all these people that are present here in the  
 3 boardroom today. Thank you.  
 4 My name is Ann Valdez. I live in Mill  
 5 Creek. I have lived here for 30 years, raised my  
 6 children here, enjoyed the amenities of Incline  
 7 Village throughout my lifetime here.  
 8 Today I'd like to share an email I sent to  
 9 Sara Schmitz on Saturday, and I copied all the  
 10 trustees.  
 11 "Dear Sara Schmitz, I would like to say  
 12 I'm very thankful you only have a short time left on  
 13 the IVGID Board. I don't really know how you sleep  
 14 at night. Once again, you're putting another nail  
 15 in the IVGID coffin. Once again, you want to act in  
 16 a way that does not help the people of Incline  
 17 Village. Once again, you slip a crucial issue into  
 18 the agenda thinking people will not respond, now  
 19 doing this on this afternoon, before Thanksgiving.  
 20 How evil are you?  
 21 "A respectable person, a person with  
 22 integrity would preferably end their career with an  
 23 act of positive recognition from their committee and  
 24 community. Well, we know who you are.  
 25 "Your proposal to hire a GM in your last

10

1 few days of office is vindictive. Shame on you.  
 2 Please rethink this proposal and end you career as  
 3 an IVGID trustee in a positive manner for yourself  
 4 and for the people of Incline Village.  
 5 "Sincerely, Ann Valdez."  
 6 MR. HARRIS: My name is Nick Harris. My  
 7 wife, Ellen, and I have been here 24 years. This is  
 8 the first time I've spoken about anything at an  
 9 IVGID board meeting.  
 10 I will be brief. I find the process  
 11 unbelievable that you're using to try to maneuver  
 12 this person through at the last minute. And,  
 13 similarly, maneuvering to schedule a meeting at the  
 14 last minute the day before Thanksgiving when you  
 15 thought no one would be here. But the room's full.  
 16 The people don't want what you're doing,  
 17 that's partially why they elected a new board. The  
 18 new board doesn't want what you're doing. You're  
 19 making a mistake, it smells bad, just don't do it.  
 20 Thank you.  
 21 MR. SCHERR: Good afternoon. My name is  
 22 Peter Scherr, and I'm a homeowner/resident here in  
 23 Incline Village in Mill Creek.  
 24 I'm here today as I am extremely concerned  
 25 about the efforts of several members of the IVGID

11

1 Board -- who are not physically present -- of  
 2 Trustees to finalize an agreement with the new  
 3 general manager and the manner in which they are  
 4 trying to do so.  
 5 First and foremost, today's meeting was  
 6 improperly noticed and the agenda lacks the  
 7 requirements for the business at hand. Due to the  
 8 faulty notice and inadequate agenda, pursuant to the  
 9 Nevada Revised Statutes in an 2011 Open Meeting Law,  
 10 this meeting must be adjourned immediately. I ask  
 11 that a member of the Board make a motion to do so.  
 12 With reference to the faulty notice, there  
 13 are several reasons that the notice of November 22,  
 14 2024, is inadequate. First, the notice fails to  
 15 identify that this is a special meeting within the  
 16 header, and therefore misidentifies the nature of  
 17 the meeting in the title of the document. Second,  
 18 the Open Meeting Law requires that an agenda must  
 19 comply with the clear and complete role that a  
 20 public body must recognize that a "Hirer degree of  
 21 specificity for agenda items is needed when the  
 22 subject to be debated is of special or significant  
 23 to the public." Here, the agenda fails to identify  
 24 with whom IVGID anticipates making a contract for  
 25 services of general manager, and as such, fails to

12

1 meet the clear and complete rule requirements.  
 2 Instead this is an effort by the Board,  
 3 hours before a holiday, to ram through a contract  
 4 when the matter being considered most certainly  
 5 should be undertaken at a regular meeting instead of  
 6 through this shady process. This is an  
 7 unconscionable misuse of the special meeting  
 8 provisions.  
 9 An additional concern is there is no clear  
 10 evidence of the basis for the staff recommendation  
 11 to enter into the proposed agreement with the new  
 12 general manager other than at the direction of the  
 13 Board. Our community would hope that staff, being  
 14 in a position to understand best the daily  
 15 management of IVGID, would be allowed the  
 16 opportunity to provide thoughtful feedback.  
 17 With all of that in mind and the Board is  
 18 successful in advancing this hire, the subsequently  
 19 seated board may direct counsel to or otherwise  
 20 conduct an investigation or a member of the  
 21 community could pursue a complaint. This would  
 22 result in an examination of any and all records,  
 23 including the Board members' relevant, private  
 24 correspondence, and if a determination or finding is  
 25 made that this was done in bad faith, the

13

1 protections allowed for a member of the Board would  
 2 likely not apply and personal liability could be  
 3 found for the malfeasance.  
 4 To paraphrase attorney Joseph Welch from  
 5 the famous McCarthy hearing of June 9, 1954, "Let us  
 6 not damage Incline further, Board of Trustees,  
 7 you've done enough. Have you no sense of decency?"  
 8 MS. WOLF: Polly Wolf. I live on Eagle  
 9 Drive.  
 10 Looking at the five of you on Zoom is  
 11 incredible. A meeting the day before Thanksgiving,  
 12 who are you trying to kid?  
 13 It's such a shame you two, you and  
 14 Matthew, couldn't just leave gracefully. You both  
 15 had to overstep your bounds one more time and leave  
 16 such a bad taste in everybody's mouth. It's not  
 17 your job to hire a new GM, especially with your  
 18 track record of hiring, which is dismal as best, and  
 19 especially since four of the five upcoming board  
 20 members would have chosen someone else.  
 21 And why Mr. Walrack would even take this  
 22 job knowing this is incredible. Why couldn't you  
 23 just have finished your term and left gracefully?  
 24 You two have just no class.  
 25 MR. CARS: Bill Cars, Lariat Circle.

14

1 To Trustees Schmitz, Dent, and Tulloch,  
 2 you have been told several times this community is  
 3 displeased with your actions. It was verified when  
 4 the community resoundingly voted for Mic, Michelle,  
 5 and renewed Michaela's seat. You know that four of  
 6 the five new trustees, excluding Tulloch, oppose the  
 7 Walrack appointment.  
 8 Regardless of this community's opposition,  
 9 the current board's triumvirate, composed of  
 10 Schmitz, Dent, and Tulloch, appear intent on  
 11 contracting with Walrack regardless of the  
 12 community's opposition. We can only imagine there  
 13 must be hidden motives in this rush to judgment.  
 14 What will Walrack do that requires such  
 15 immediate appointment? Is it new expenses which  
 16 need immediate approval? It's a reorg that the new  
 17 board would not endorse? Maybe there's senior staff  
 18 still in place which this triumvirate is displeased  
 19 with.  
 20 Remember, we experienced a four-month  
 21 absence of Susan Herron on administrative leave who  
 22 was later reinstated without issues. There was  
 23 never any reason stated for that action. Now, I  
 24 presume this board could not find a reason to have  
 25 her dismissed for cause or that the GM at the time

15

1 refused to do so. Most likely, Ms. Herron was too  
 2 unassailable in her conduct and too unintimidated to  
 3 resign of her own accord.  
 4 Or is this rush to contract with the new  
 5 GM a final way to show the GID just how much you  
 6 despise their opinions? Perhaps you found a way to  
 7 exit your roles with a standoff that will cost the  
 8 GID money to cancel a hated contract that you are  
 9 forcing upon it.  
 10 If there's any real reason why you need  
 11 this contract now, we would love to understand it so  
 12 that we don't attribute your actions to  
 13 less-than-honorable conduct.  
 14 MS. CARS: I also find it despicable that  
 15 you all five aren't here, especially you, Sara,  
 16 you've been gone.  
 17 So I'm directing this to Schmitz, Dent,  
 18 and Tulloch. We are tired of the past two years and  
 19 your lack of attention to the impact of what you  
 20 have been doing to IVGID. You never listen to or  
 21 considered what the majority of the community had to  
 22 say.  
 23 Harrison was more qualified, yet you chose  
 24 Walrack. You know hiring Walrack as GM goes  
 25 directly against four of the five new incoming board

16

1 who wanted Harrison. That is telling. You seem to  
 2 be intentionally setting IVGID up to fail.  
 3 How can you even discuss a long-term  
 4 contract with severance for an unknown person who  
 5 has no government experience? This is hiring at its  
 6 worst and a terrible business practice. Do not  
 7 provide a long-term contract with severance. Not  
 8 more than a six-month contract so he can prove  
 9 himself, and I'm sure he wants to. Your past  
 10 decisions have been so costly to the community. He  
 11 lives in Crystal Bay and should be willing to work  
 12 for six months to prove himself. Divesting from his  
 13 business should be easy as his wife works with him.  
 14 If he can't do the job, he has a job to go to. He  
 15 has no moving expenses.  
 16 This hire should be left in the hands of  
 17 the new board, only four weeks to go.  
 18 Looking back on the past two years under  
 19 Sara's chairmanship, there's nothing positive to  
 20 show. Thousands of dollars spent on consultants,  
 21 money thrown down the drain. The incoming board  
 22 will make great decisions and January 1st cannot  
 23 come soon enough.  
 24 We now plead with you, Sara, to keep the  
 25 month of December uneventful for the senior team

17

1 with no surprises. No firings. Let the staff do  
2 their jobs and enjoy the holiday season. Please do  
3 not do any more damage to the community than you've  
4 already done.

5 Pushing Walrack through makes me wonder:  
6 Does Schmitz, Dent, and Tulloch have a financial  
7 stake in Walrack's company? Is anyone financially  
8 connected? We may never know.

9 Many of us will be happy going forward not  
10 spending the time trying to get Schmitz, Dent, and  
11 Tulloch making decisions in the best interest of the  
12 community.

13 Dave and Michaela have been real troopers  
14 and we thank them for hanging in during these  
15 difficult times for all of us. Thanksgiving is a  
16 time for gratitude and we are grateful for the new  
17 incoming board and for having Dave and Michaela on  
18 the Board for the past two years.

19 Happy Thanksgiving. And do not ruin the  
20 Christmas holiday for the senior team.

21 Thank you.

22 MR. NOLET: Chris Nolet, full-time IVGID  
23 resident.

24 I'm not going to talk about the GM matter,  
25 but, rather, I'd like to comment on this letter that

19

1 community from time to time. That's not what  
2 today's meeting is.

3 I have to say it's pretty rich that there  
4 are 20 people sitting in this room to comment on  
5 important matters for the Village and no trustee is  
6 present. If the timeliness of this meeting was of  
7 such urgency it had to be scheduled on a de facto  
8 holiday, you should be here to host the meeting and  
9 conduct the business. Pretty poor performance.

10 Thank you.

11 MS. WELLS: I'll just say what Mr. Nolet  
12 said is just a big, hearty ditto on that. And let  
13 the record show that this meeting is so special that  
14 Mr. Walrack isn't here either.

15 Okay. Kristie Wells, Incline resident.

16 Trustee Schmitz, Trustee Dent, and Trustee  
17 Tulloch are forcing Kent Walrack into the general  
18 manager role, despite him not being the preferred  
19 candidate of four of the five incoming trustees.  
20 Why does this outgoing board majority and even Mr.  
21 Walrack himself seem unconcerned about the  
22 overwhelming lack of support from incoming  
23 leadership as well as this community?

24 Why Mr. Walrack? He lacks the government  
25 experience critical to managing IVGID's finances and

18

1 was distributed by IVGID on 11/20/24 regarding our  
2 drinking water. This letter opens up by saying  
3 "There have been some deviations, although this is  
4 not an emergency, our customers have a right to know  
5 what happened, what you should do, and what we are  
6 doing to correct the situation." However, none of  
7 those three matters are addressed in this letter. I  
8 find it grossly incomplete and really just not  
9 professional.

10 Apparently -- our water is tested, I  
11 think, quarterly. It's a human test, it's a  
12 subjective test. The odor factor, to not be  
13 scientific about it, was five times the threshold.

14 This letter does not say what happened.  
15 Was there a breakdown in the mechanics of the  
16 filtration plant? This letter does not say what  
17 we're doing to correct the situation. All it says  
18 is "We are now testing monthly to make sure we are  
19 going to get back in compliance."

20 So sending a letter was a good idea;  
21 making it incomplete and this vague was a bad idea.

22 On a different note, since I have seven  
23 minutes left, I'll just say one thing: I know each  
24 of you personally, some much better than others,  
25 and I've seen each of you do really good things for

20

1 navigating regulatory relationships. The only thing  
2 setting him apart was his residency in the Village.  
3 But does that outweigh such glaring deficiencies? I  
4 don't think so.

5 Is there another motive? Reports suggest  
6 Walrack is being brought in to fire senior  
7 leadership, something that these three trustees have  
8 repeatedly tried with previous GMs, all without  
9 cause. And, thankfully, no GM has done this to  
10 date. Such a move would destabilize the District,  
11 trigger lawsuits, and potentially place IVGID under  
12 state fiscal watch. A scenario Tulloch has openly  
13 supported.

14 How is rooting for IVGID's failure in the  
15 community's best interest? It's not. Trustees  
16 advocating for this should be ashamed and should  
17 consider their roles altogether.

18 Then there's the severance issue.  
19 Walrack's contract includes a \$125,000 payment if he  
20 is terminated without cause. This decision isn't  
21 just shortsighted, it's reckless. It was just  
22 confirmed through supplemental material that the  
23 funding of this severance would prevent the District  
24 from hiring the contracts and purchasing manager and  
25 the contracts administrator, two key positions this

21

1 same board majority has claimed was essential to  
2 this district.  
3           This board knows Walrack would likely be  
4 terminated by the incoming trustees, leaving the  
5 District once again without a GM. Yet they are  
6 moving forward anyways. This decision serves only  
7 these three trustees and Mr. Walrack himself.  
8 Explain this to the community how this benefits any  
9 one else. This decision to hire Walrack is a  
10 blatant dereliction of duty as trustees.  
11           As for Mr. Walrack, you should think  
12 carefully about your reputation. By accepting this  
13 role, knowing four incoming trustees preferred  
14 another candidate and that you are likely to be  
15 terminated, you are walking into this position  
16 solely to secure a \$125,000 payment at the  
17 community's expense. What does that say about you?  
18 Is that payment worth damaging your professional and  
19 personal standing in this community? Is there  
20 another incentive, financial or otherwise, that  
21 justifies this gamble?  
22           Schmitz, Dent, and Tulloch are undermining  
23 IVGID's governance, finances, and community trust.  
24 This decision demands transparency and  
25 accountability, perhaps even an ethics committee

23

1 says it needs to be attested to and it has never  
2 been attested to and all you Board members know it,  
3 which means there is no central services plan.  
4 There's a violation of 354.613, there's a violation  
5 of 354.626, and because there is, you got plenty of  
6 money for severance fees.  
7           And then we have Ms. Feore and attorney  
8 Rudin. You were instructed to come up with a  
9 standard template that had been approved in the  
10 past. Well, the last two templates had one year's  
11 worth of severance fees, not six months. And did  
12 you do what you were instructed to do? Again, a  
13 problem with your staff.  
14           Now we hear there's a threat to our new GM  
15 that you are going to get fired. Well, that's the  
16 whole reason for a severance clause. Why would he  
17 want to take the position if three months down the  
18 road he's going to get fired? If the penalty is so  
19 great on the greater severance fee, he won't get  
20 fired. Give him a chance to do his job.  
21           And what about the lack of mutuality that  
22 good old Ms. Feore negotiated? He can get out of  
23 the contract on 30 day's notice for whatever reason,  
24 yet we can't get out of contract on 30 day's notice.  
25 We have to pay a lot of money. Now, why would you

22

1 investigation.  
2           Finally, let me remind you: The internet  
3 lives forever --  
4           (Expiration of three minutes.)  
5           MR. KATZ: Aaron Katz, full-time resident,  
6 Incline Village. I have a written statement to be  
7 attached to the minutes of the meeting.  
8           First of all, thank you Ms. Ann for  
9 welcoming Judy and me to the meeting today.  
10           Our problem goes deeper with the severance  
11 clause than Mr. Walrack, it's common theory that  
12 I've spoken about before, and it's our staff. So  
13 let's look at some of the facts.  
14           Couple hours before the meeting, we get  
15 served with supplemental materials which clearly  
16 violate Policy 3.1.0 again. Why is staff doing  
17 this? And who put Ms. Griffith up to voluntarily  
18 making the case that we can't afford to pay a  
19 severance fee to Mr. Walrack? For whose benefit is  
20 that? And this is part of our problem: We have  
21 staff working behind the scenes to frustrate what  
22 the Board's doing.  
23           Ms. Griffith talks about her wonderful  
24 central service plan. Well, guess what? We have no  
25 plan. Why don't we have a plan? Because the code

24

1 negotiate something like that? Haven't we learned  
2 from Mr. Magee's experience? And now aren't we  
3 learning from staff?  
4           We need a major shakeup here, change the  
5 culture, change the senior staff, change the people,  
6 and I hope Mr. Walrack will do that.  
7           Thank you.  
8           MS. MILLER: Good afternoon, Trustees.  
9           I'm not as well prepared, having seen the  
10 supplemental materials only a few minutes ago. But  
11 I did want to make some -- share my regret that when  
12 we've been hearing from a segment of the population,  
13 how they wanted civil comments and no personal  
14 attacks, I've heard no less than half a dozen truly  
15 personal attacks on members of the Board, and I  
16 apologize for that, even though I do not share their  
17 sentiments. I think this Board worked very hard to  
18 try to correct the problems we've had in the past,  
19 especially in the accounting arena, the transition  
20 to the Tyler system that you had no control over --  
21 or actually one of you did, but I won't mention  
22 names -- because that took place when Matt and Sara  
23 were in the board minority, they were not the  
24 majority, and they could not set the agenda and they  
25 were told, All you're here for is to establish

25

1 policies, no form of oversight is required,  
2 according to our former board chairs, Wong and  
3 Callicrate.  
4           So knowing that this system went live in  
5 July of 2022, and until Mr. Tulloch arrived here  
6 just in the -- less than with two years ago, I think  
7 there's no way that this debacle, that you should be  
8 saddled with any part of it. If anything, you've  
9 taken upon yourselves to correct the problems and  
10 been working with that.  
11           Then I want to get on to Mr. Walrack.  
12 We've had business leaders before. I think Bill  
13 Horn was a former general manager for IVGID, he did  
14 not government experience, and he was quite  
15 successful as GM for quite a few years. I don't  
16 know why there's this bias toward him taking on the  
17 approach since -- especially food and beverage with  
18 the huge losses, I'm sure he could do a lot to  
19 detect why that's happening and correct it.  
20           But as far as his severance agreement,  
21 perhaps he would agree to a monthly payout rather  
22 than a lump sum payout, that's been the provision in  
23 some of our former contracts.  
24           The whole thing seems to be set up to try  
25 to thwart your efforts to put in a GM now when we

27

1 business man any day.  
2           He's also being criticized for not being  
3 involved in government audits. Yet as president of  
4 a old, family-owned food and developing and  
5 processing company, his leadership lead to the  
6 successful sale of the company to venture  
7 capitalists. These venture capitalists, I'm sure,  
8 wanted a hell of a lot more financial information  
9 than any audit that would need to be produced. So  
10 he has vast experience in understanding and creating  
11 accurate and transparent financial information.  
12 Having a businessman that sells a company  
13 for millions of dollars proves he knows finance.  
14           He's been criticized also for his lack of  
15 negotiating skills. Heck, he started his  
16 professional career as a salesman that negotiated  
17 many long-term win/win contracts with his clients.  
18 His background is full of successful negotiations.  
19 Give me a successful salesman any day to produce a  
20 win/win opportunity.  
21           He's also been criticized for having a  
22 consulting business. Wow. What is wrong with this?  
23 I just don't understand it. Please provide -- you  
24 know, IVGID doesn't have any interest in consulting,  
25 so how is that a problem with this community in

26

1 need it so desperately. We're going to be in front  
2 of the tax board next month, the tax commission, so  
3 I hope you can find a way to negotiate further.  
4           Thank you.  
5           MEMBER SWENSON: Harry Swenson, 10-year  
6 resident, living on Tyner Way.  
7           I wasn't planning on talking today, but  
8 after hearing all the vitreal and half-truths being  
9 stated by members of community, I feel compelled to  
10 at least some comments.  
11           With the impending state takeover in  
12 January due to IVGID's past egregious practices, we  
13 needed a GM six months ago. We can't wait another  
14 four to six months to fill this position, and with  
15 the state taking over, I doubt anybody would apply  
16 for it.  
17           Now about Mr. Walrack, he's a member of  
18 our community and wants to use his extensive  
19 management and business skills to help us all. He's  
20 been criticized for not having government  
21 experience, and I've had years in both government  
22 and private industry. I know that private industry,  
23 you're expected to produce results to stay employed.  
24 In government, you just need to be slightly  
25 competent to get promoted. Give me a successful

28

1 providing someone that understands the ins and outs  
2 of consulting? It seems that we hire consultants  
3 all the time and ignore their advice.  
4           Mr. Walrack is also an excellent golfer.  
5 He may prove to lead our golf courses to  
6 sustainability.  
7           And, lastly, he's been criticized for not  
8 understanding water and sewer processing or its  
9 regulations. As the president of a food processing  
10 company, he is held to a much higher standard by the  
11 FDA and processing requirements than any utility  
12 would have ever have.  
13           I am confident in Mr. Walrack's abilities  
14 and would love to see him as our GM.  
15           Thank you very much.  
16           MS. WHITE: Can we go to Zoom, please?  
17           MR. HOMAN: Mic Homan, trustee-elect.  
18           So here we are, witness to another example  
19 of Sara, Matt, and Ray's poor judgment and failure  
20 to listening to the community they serve. An  
21 unnecessary, last-minute backroom deal that imposes  
22 their will on a community that doesn't want it, and  
23 doing so on a holiday eve when residents are  
24 occupied elsewhere.  
25           We have real problems to solve. We are

29

1 unquestionably worse off today than we were  
2 two years ago. Our financial situation is  
3 precarious. And despite your repeated attempts to  
4 deflect blame on others, you bear responsibility.

5 Hiring a GM who can rebuild staff and  
6 tackle the situation must be our top priority. You  
7 need a GM with a proven track record in the public  
8 sector, with expertise in government finance and  
9 budgeting who understands how government funds  
10 operate and how to make tradeoffs between funding  
11 and service levels, with extensive knowledge of the  
12 regulatory framework and how to work with agencies  
13 to optimize within that framework.

14 And, importantly, who has the full faith  
15 and confidence of the board and community they will  
16 serve, the staff they will lead, and, more  
17 importantly at this critical juncture, the  
18 regulators that oversee us. Our GM need this  
19 expertise on day one so they can immediately work to  
20 solve critical issues.

21 With all due respect with Mr. Walrack, his  
22 background doesn't demonstrate this, and we can't  
23 afford the time or resources needed to bring him up  
24 to speed. Hiring him is a mistake, one that  
25 demonstrates questionable motivation.

31

1 be a financial burden for the District, and more  
2 importantly, its resident who ultimately foot the  
3 bill. Do you want that and a link to this majority  
4 to be your local legacy?

5 Elections have consequences. Let  
6 democracy play out and do the right thing: Either  
7 remove this item from the agenda or offer up a  
8 contract with no severance provisions so Mr. Walrack  
9 can prove his capabilities without putting IVGID at  
10 risk.

11 Thank you and I hope everyone has a great  
12 holiday.

13 MR. DOBLER: Cliff Dobler.

14 In 2022, the Board of Trustees decided to  
15 create a five-year look-back project for expenses  
16 which were wrongfully capitalized as fixed assets.  
17 From 2019 to 2022, IVGID staff presented to the  
18 Audit Committee a haphazard approach in developing  
19 the project. Over 2020, '21, and '22, certain  
20 expenses required writeoffs and prior period  
21 adjustments. In 2022, 800,000 of charge-offs were  
22 buried in current operating expenses to avoid  
23 another prior period adjustment.

24 It became apparent that staff would not  
25 cooperate with the Audit Committee. As such, I

30

1 For Sara and Matt, it looks like another  
2 act of revenge to punish the community that spoke  
3 out against them. Ray perplexes me. He continues  
4 to extol his business acumen and continues to  
5 criticize our finance and accounting and our  
6 compliance with county and state regulations. His  
7 support for a GM without background needed to fix  
8 those issues confounds me.

9 To be clear, a move by the Board majority  
10 to sign a contract that could force the new board to  
11 make a separation payment to correct your mistake  
12 shows incompetence that may well rise to the level  
13 of gross negligence or malfeasance. Our DNO  
14 insurance won't cover you for either.

15 Mr. Walrack's demand for a 12-month payout  
16 would be even worse because we may well need to  
17 agendaize a board item in January to consider  
18 replacing him with a GM that does have the required  
19 skills. If warranted, I'd push for that to ensure  
20 the long-term sustainability of IVGID.

21 So, Sara, Matt, and Ray, if you move  
22 forward, you do so at your peril.

23 And, Mr. Walrack, please reconsider if  
24 accepting this role is in the best interest of you  
25 and the community. Terminating the agreement could

32

1 developed 31 memorandums addressed to the Audit  
2 Committee for review, resolution, and trustee  
3 approval. The Audit Committee members were part of  
4 a revolving door, and the memos were set aside.

5 Mr. Nolet and Mr. Homan became members and  
6 attempted to resolve the issues, but nothing  
7 happened. There were eight committee meetings  
8 between January, 2023, through to today, but no  
9 action was ever taken. Mr. Homan gave a summary in  
10 June, 2023. Shortly thereafter, he quit, and six  
11 months later, Mr. Nolet quit, but provided a  
12 pathway. The memos were shipped off to RubinBrown  
13 with no instructions. What a shame.

14 Now until November, 2024, did the Audit  
15 Committee suggest a review by Davis Farr? As to  
16 2023/'24 audit, it appears completion is unknown.

17 Here's a list of time events:

18 Not until August 20, 2024, was an  
19 engagement letter completed with Davis Far; six  
20 months late.

21 On September 18, the Department of  
22 Taxation notified IVGID of noncompliance with NRS  
23 regarding the 2023 financials.

24 On August 15, 2023, the IVGID Audit  
25 Committee reviewed the January Nolet letter



33

1 regarding the look-backs but did nothing.  
 2 On October 23, 2023, the Committee on  
 3 Local Government Finance determined enforcement  
 4 under NRS 354.625 may be necessary. IVGID staff  
 5 promised the 2024 audit would be done by the due  
 6 date of November 30, 2024.  
 7 On November 14th, IVGID provided a letter  
 8 of plan of correction for the 2023 report, but there  
 9 was no plan.  
 10 On November 18th, the law -- the IVGID  
 11 Audit Committee suggested that Davis Farr review the  
 12 look-back project, which is now two years old,  
 13 unknown cost.  
 14 On November 21st, IVGID staff asked for a  
 15 two-month extension for the 2024 audit with no  
 16 reasons --  
 17 (Expiration of three minutes.)  
 18 MS. WETSTONE: This is Lynn Wetstone. I  
 19 live on Apollo Way. I have lived here full time for  
 20 23 years and been a homeowner here for 35 years.  
 21 I've seen lots of GMs come and go during that time.  
 22 I strongly urge you not to approve the  
 23 contract for Mr. Walrack today. It is only a little  
 24 more than a month before new board members take  
 25 office. Because of the public hiring process, they

34

1 know as much about the candidates as you do. One  
 2 option they have is to use this information in  
 3 January and make their own decision, since they will  
 4 be directing the GM in the future.  
 5 Given IVGID's financial issues, which are  
 6 being scrutinized by both the executive and  
 7 legislative branches of Nevada government, the GM  
 8 needs to be able to speak and understand government  
 9 financial accountability requirements, particularly  
 10 due to the lack of a permanent director of finance.  
 11 Mr. Walrack does not have this background, which  
 12 will also put him at a disadvantage in filling this  
 13 key position.  
 14 According to reports, he also didn't take  
 15 advantage of the opportunities to engage in  
 16 discussions with management staff that would help  
 17 him address the outstanding issues.  
 18 In my 20 years as a government executive  
 19 in California, I never met anybody who wanted to  
 20 work in an environment where four of the five bosses  
 21 preferred another candidate. I can only conclude,  
 22 in part based on the extremely generous severance  
 23 package he requested, that Mr. Walrack is interested  
 24 in the position for the money.  
 25 If the current board goes through this

35

1 ill-timed hire with this, I believe the members  
 2 voting for it should be held personally responsible  
 3 for any severance payments that are made. These  
 4 payments would be a gift of public funds. It's our  
 5 money, it's not the Board's. And while the salary  
 6 may be in the budget, severance payments are not.  
 7 The City of Sparks was in litigation in  
 8 recent years over bad hiring decisions, resulting in  
 9 a settlement of \$381,000. Don't set the groundwork  
 10 for that happening here. Please make the right  
 11 decision for the future of Incline Village.  
 12 Thanks for your time today.  
 13 MR. MCKOWEN: Good evening. Kevin  
 14 McKowen, Incline Village, Nevada.  
 15 Well, first of all, I don't even know  
 16 where to start, but I would say that I would like to  
 17 thank Mic, Michelle, Michaela, and Dave for stepping  
 18 up and being the future of what we all want this  
 19 town to be.  
 20 I don't, for the life of me, understand  
 21 why Ray Tulloch would side with an outgoing board  
 22 when he will be sitting with the four people who  
 23 have chosen a different person than Mr. Walrack.  
 24 Mr. Walrack's a great guy, that's not the point.  
 25 Let's talk about how we got here.

36

1 Indra Winquest was here, people loved him.  
 2 Yes, you could say he did a good job, good job. He  
 3 was managed out by Sara and Dent and Tulloch,  
 4 leaving us with Magee, who no one wanted either and  
 5 wouldn't move here. And the reason he didn't move  
 6 here, let's be honest, is because he didn't want  
 7 him -- or himself or his family to be subjected to  
 8 the turmoil and dysfunction of the current board.  
 9 Now, we have more dysfunction -- right? --  
 10 with an outgoing board -- let me ask this: We all  
 11 went through a very lengthy presidential election.  
 12 Donald Trump won. How would it be if Donald Trump  
 13 was not allowed to pick his own cabinet? How would  
 14 it be if we had a system that said, Well, Donald,  
 15 here is who you're going to have as a secretary of  
 16 defense, here's who you are going to have a press  
 17 secretary? No. Donald Trump should be allowed to  
 18 pick his own team. Why aren't Mic, Michelle,  
 19 Michaela, and Dave allowed to pick their own running  
 20 mate?  
 21 And as far as Mr. Walrack, you've got to  
 22 be out of your mind, Kent, you're a great guy, but I  
 23 even wrote you a personal letter pleading with you  
 24 not to stay in the race because you know what's  
 25 going to happen. And why would you want to work

37

1 with four people out of five who don't want to work  
 2 with you? And why would you even negotiate -- why  
 3 are we talking about a severance plan?  
 4 I've been an executive, 45 years, first of  
 5 all, I wouldn't work with any company or board who  
 6 didn't want me in the position, and I'm sure, you  
 7 know, Kent's as qualified as anybody, but it's not  
 8 about him not having governmental experience. It's  
 9 about him not being the choice.  
 10 So please, Kent, do the right thing.  
 11 Sara and Matt, I was on the recall  
 12 committee, proud to get more votes against you than  
 13 you got for.  
 14 And as far as Judith Miller saying people  
 15 bad mouth, well, talk to your buddy Katz and Cliff  
 16 who seem to use somebody else's name every time  
 17 their open their mouth.  
 18 Let's just enjoy being here. Let's get  
 19 this town humming again and work together with a  
 20 common goal. How about that for a change? Good  
 21 riddance to Sara and Matt.  
 22 And, Tulloch, you should go too. I don't  
 23 even know why you're on the Board.  
 24 Thank you so much. Happy Thanksgiving.  
 25 Let's just do better in the future. Thank you.

39

1 We have a problem here, people. First of  
 2 all, we have a bunch of citizens who think that they  
 3 are the majority. The 50 percent of the people who  
 4 talked today were not part of their group.  
 5 50 percent were other people who had very good  
 6 information.  
 7 We are being audited by the State of  
 8 Nevada Board of Taxation and their Committee on  
 9 Local Government Finance. This is critical. In  
 10 January, we gotta come and we've got to perform.  
 11 Are you saying that we should come in there and  
 12 perform without a general manager just so Mr. Homan  
 13 can pick his own general manager? Who I thought in  
 14 the interview process wasn't very good. But Ms.  
 15 Jezycki, she knew he was good even though before he  
 16 had his final interview, knew it right away. Why  
 17 would she know that? Had she talk to him before?  
 18 Probably. Was she part of his recruitment process?  
 19 Possibly. Were there others in the community that  
 20 brought Mr. Harrison in? Probably. Why? They want  
 21 to keep the gravy train rolling. They want to keep  
 22 all the things that have gotten us in trouble now  
 23 continuing. Why? What's in it for these people?  
 24 What's in it for mother superior? She has  
 25 destroyed our town with her behavior. Destroyed it.

38

1 MR. WRIGHT: Frank Wright, Crystal Bay.  
 2 You know, I have wall of shame up there to  
 3 be started, it's an imaginary wall of shame, but we  
 4 to know who is on it. And one of the top people on  
 5 that list is mother superior. Mother superior has  
 6 recruited three-fourths of the people that are in  
 7 that room today, and she probably wrote  
 8 three-fourths of the people in that room's arguments  
 9 and letters because they all sound the same.  
 10 Talking about personal attacks, mother  
 11 superior seems to go on social media and attack me  
 12 when I have facts and information that are accurate.  
 13 She can't deal with that so she attacks you  
 14 personally.  
 15 Eighty percent of our operating budget at  
 16 Incline are caused by business opportunities. Here  
 17 we have a business person, who is very good at  
 18 business, and he will be running businesses for us.  
 19 Why would anybody be against him?  
 20 Homan just talked a great game, but so far  
 21 he has shown nothing in this community except  
 22 blabber. I ran against him in the last election, I  
 23 was shocked about how he teamed with two people that  
 24 one is totally incompetent, he's been there for  
 25 four years and hasn't done a thing.

40

1 And she's got a lot of people that she's recruited  
 2 that have started all this crap, like the recall  
 3 petitions, getting people come today. Where did all  
 4 these people come from? I've never heard of half of  
 5 them. How did they get here and how did they become  
 6 so knowledgeable when they're not involved? They're  
 7 not involved at all. I've never seen them at a  
 8 board meeting. I've never seen them speak before,  
 9 and all of a sudden they know everything today. I  
 10 doubt it.  
 11 Have a happy holiday. Talk to you later.  
 12 Bye.  
 13 MR. BRIGGS: Good afternoon. This is  
 14 Michael Briggs. I live on Douglas Court.  
 15 I spoke a couple of months ago at a  
 16 meeting in support of Mr. Walrack's candidacy.  
 17 Everything I've heard since then has not changed my  
 18 mind. I note Kent to be a talented executive, a  
 19 very good CEO. He's got good financial skills, good  
 20 marketing skills. He values customers and  
 21 suppliers. He knows how to build a team, good  
 22 rapport with other people. And above all, he's a  
 23 man of great integrity.  
 24 The speculative, slanderous comments about  
 25 Kent having ulterior motives or people having

41

1 interest in his business or financial conflicts of  
 2 interest I think are regrettable, and I would expect  
 3 that if any of those were to be true, Kent would  
 4 make a full disclosure. And he hasn't, I think,  
 5 because those do not exist.  
 6 I endorse Kent Walrack. I think we need a  
 7 talented leader of -- I don't think that with every  
 8 board that comes in the GM should resign so the  
 9 Board can appoint their favorite candidate. That's  
 10 not the way things work. I didn't think much of the  
 11 hiring process that IVGID used, but this is where we  
 12 are, and we have chance to hire a person like Kent  
 13 Walrack. I think the Board should go ahead and do  
 14 that. I would urge Mr. Noble and Ms. Tonking to  
 15 support that effort.  
 16 And after hearing some of the comments, I  
 17 understand why Kent Walrack would want to have  
 18 better protection for a severance agreement in his  
 19 contract.  
 20 Happy Thanksgiving to all and to all a  
 21 good night.  
 22 MR. APKER: Hi. This is Mike Apker. My  
 23 wife and I have been residents for over ten years.  
 24 I would urge that the current board not  
 25 proceed with the hiring of Mr. Walrack, not because

42

1 of anything that I've seen in his background, just  
 2 because I feel the incoming board really should make  
 3 that decision.  
 4 If there is something that's so crucial  
 5 that we need to get somebody in the seat right  
 6 away -- there may be some of those things, I can't  
 7 presume to know -- then it would seem prudent to me  
 8 that you not offer six months of severance. I  
 9 realize that's not exorbitant from an industry  
 10 standpoint, but given the circumstances, and if  
 11 Mr. Walrack would agree, I think the six months  
 12 severance is generous. If you do proceed, I would  
 13 really ask that that not be included.  
 14 Thank you.  
 15 MS. JEZYCKI: Good afternoon. Michelle  
 16 Jezycki, IVGID trustee-elect.  
 17 Transparency, the quality of allowing  
 18 light to pass through so that objects behind can be  
 19 distinctly seen. Conducting such an important  
 20 community meeting on the eve of Thanksgiving with  
 21 the hope that little or no community members could  
 22 attend or chime is hardly transparent. Why the push  
 23 to force this through? What about this very meeting  
 24 that cannot wait until the beginning of next week  
 25 when the new GM is hoping to start his position?

43

1 Let's examine some facts:  
 2 Two highly qualified candidates were  
 3 finalists in the same role. Both had the experience  
 4 to hit the ground running on day one. Experience in  
 5 local, county, and state governance, financial  
 6 management, parks and rec, and even public works.  
 7 Both warned against signing a long-term contract  
 8 calling it, in one candidate's words, "unethical,"  
 9 given the impending transition of the Board. Yet  
 10 here we are with a less-qualified candidate who  
 11 lacks any local governance, financial, or public  
 12 works experience, and he didn't tour our Public  
 13 Works facility during the interview process. Yet an  
 14 18-month contract with a significant severance  
 15 package is on the table.  
 16 Off the heels of being reprimanded by the  
 17 Department of Taxation and our infractions of  
 18 spending without budgeting, where is this newfound  
 19 idea being absorbed, to which line item? Further,  
 20 which line item will the filling of the enormous  
 21 learning curve with the pending deadlines be billed  
 22 to? Hourly attorney fees to bring Mr. Walrack up to  
 23 speed?  
 24 Are you trying to incite the DOT so we  
 25 face more serious repercussions? Or as Mr. Tulloch

44

1 said to the oversight board, "Perhaps were too big  
 2 to be a general improvement district." Is that part  
 3 of the same push? Same endgame? Transparent?  
 4 Hardly. Reckless? Certainly.  
 5 What is transparent is the propensity to  
 6 push this through to complete your agenda of ridding  
 7 IVGID of a senior manager who signed off on a recall  
 8 vote. Completely within her constitutional right,  
 9 but has, nonetheless, become the final piece in your  
 10 massive and vindictive dismissal of our senior  
 11 staff.  
 12 Several previous GMs refused to follow  
 13 your ill-fated scheme. My hope is that Mr. Walrack  
 14 has the morals and intelligence to agree with his  
 15 predecessors that this is long and will only serve  
 16 to open up further legal liability for our village.  
 17 So history repeats itself. You have no  
 18 intention of hearing any comments. In fact, you  
 19 jumped off the Zoom meeting during my final comments  
 20 in the last meeting. You'll push this through as if  
 21 a few days longer would be just far too damaging.  
 22 You'll set up a community and a candidate to only  
 23 struggle further with the hopes that getting back a  
 24 petitioner signer is successful.  
 25 I'm here to say as a new trusted, newly

45

1 elected trustee, your plan will again fail. Our  
 2 community is too strong and too intelligent to fall  
 3 for your antics.  
 4 To Mr. Walrack, I send my sincere wishes  
 5 for luck and clarity as you begin this critical role  
 6 in our local government.  
 7 For the outgoing board members, your  
 8 actions tonight create yet another mess for us to  
 9 clean up. One can only hope this one does lead to  
 10 further legal or financial repercussions.  
 11 These reckless and vindictive decisions  
 12 are not only unfair to the community, but also to  
 13 Mr. Walrack. Be assured the new board will keep  
 14 vengeance and petty --  
 15 (Expiration of three minutes.)  
 16 MR. BELOTE: That was our last public  
 17 comment on the Zoom queue.  
 18 CHAIR SCHMITZ: Thank you.  
 19 Moving on to approval of the agenda.  
 20 D. APPROVAL OF THE AGENDA  
 21 CHAIR SCHMITZ: I'm asking legal counsel,  
 22 there were some public comments about the posting,  
 23 was the posting done in compliance with Open Meeting  
 24 Law?  
 25 MR. RUDIN: I would assume the answer is

46

1 yes in terms of posting the agenda online three  
 2 business days beforehand. It is noted as a special  
 3 meeting in the agenda as well.  
 4 CHAIR SCHMITZ: Thank you for that.  
 5 Moving on, then, to approval of agenda.  
 6 Are there any requests for changes to the agenda?  
 7 TRUSTEE NOBLE: I would recommend that we  
 8 remove item E 1 and take no further action on it  
 9 today.  
 10 CHAIR SCHMITZ: A suggestion has been  
 11 made. Are there any other comments relative to the  
 12 agenda?  
 13 Seeing none, we will take a vote if that  
 14 change to the agenda is something that the Board  
 15 would like to do. All those in favor, please state  
 16 aye.  
 17 TRUSTEE TONKING: Aye.  
 18 TRUSTEE NOBLE: Aye.  
 19 CHAIR SCHMITZ: Opposed?  
 20 TRUSTEE TULLOCH: No.  
 21 CHAIR SCHMITZ: No.  
 22 TRUSTEE DENT: No.  
 23 CHAIR SCHMITZ: So, we will move forward  
 24 with the agenda as published.  
 25 Moving on, we will begin agenda item E 1.

47

1 E. GENERAL BUSINESS  
 2 E 1. GM's Employment Contract  
 3 CHAIR SCHMITZ: I will pass the floor to  
 4 our Director of Human Resources.  
 5 MS. FEORE: As directed at the November  
 6 13th meeting, I worked directly with our general  
 7 counsel and Mr. Walrack. With general counsel, I  
 8 worked with him directly to recreate the previously  
 9 approved contract, employment contract. And then  
 10 with Mr. Walrack, reached out to him to provide him  
 11 with that information.  
 12 As noted in my memo, Mr. Walrack did  
 13 provide a response, so I've indicated that so that  
 14 you guys can discuss this.  
 15 And, again, at the time of my memo, it was  
 16 understood at that time that the recommended  
 17 contract is understood to be within the Board's  
 18 previous direction, and then also could be absorbed  
 19 within the budgeted amounts for the general manager.  
 20 I will pass it along to Sergio or the  
 21 Board to answer any questions.  
 22 CHAIR SCHMITZ: May I just jump in in a  
 23 couple of things to clarify. The community has been  
 24 asking us, as a board, for many, many months to look  
 25 to out residents and look to our community members

48

1 because we have a wealth of knowledge of individuals  
 2 in our district.  
 3 And Mr. Walrack knows our district, he  
 4 lives in our district, he uses the venues. He's a  
 5 member of community who is skilled in many of the  
 6 things that the Board has been looking for, which is  
 7 strong leadership and staff development, for which  
 8 he spoke to, and also his demonstrated success at  
 9 leading businesses.  
 10 I think that why we're having this meeting  
 11 today is because Mr. Walrack is excited about having  
 12 a positive impact on the District, on the community,  
 13 and on staff, quickly as possible, and he asked if  
 14 he could please start on Monday.  
 15 The Board was struggling with the  
 16 calendars, it's the week of Thanksgiving, and,  
 17 unfortunately, today was the day that everyone was  
 18 able to make the meeting. So we are here today  
 19 because this is an important decision and we do need  
 20 a leader at the helm.  
 21 I do have one question relative to a  
 22 comment that was made in public comment, and that  
 23 was the notice. I believe that with Mr. Magee's  
 24 contract, did we not have -- it was 120-day notice  
 25 as opposed to a 30-day notice if he chose to depart

49

1 from the District?

2 MS. FEORE: Yes, that was correct. And I

3 believe what we did -- Sergio, I'm sorry to

4 interrupt. I wanted to note that we went back to

5 the original template that had been approved, I

6 believe that with Mr. Magee we had specifically

7 identified the 120 notice, so perhaps that's the

8 reason why it's not showing in this particular

9 template.

10 But if directed, that is something that we

11 can correct.

12 CHAIR SCHMITZ: Okay. Thank you.

13 Appreciate that.

14 I'm going to open it up to the Board. I'd

15 like to have some discussion about this, after

16 listening to the public comments, so I am looking to

17 see if anyone has their hands raised.

18 TRUSTEE NOBLE: I'll just start. I'm

19 going to actually counter your statements that Mr.

20 Walrack understands this community and understands

21 IVGID.

22 During his first interview, he talked

23 about beautification of Highway 28, similar to Kings

24 Beach and Tahoe City, obviously IVGID has no

25 jurisdiction over the right-of-ways along the roads.

50

1 In talking with him -- he reached out to

2 me on Monday and again yesterday, we spoke, and we

3 talked about Public Works for a brief amount of

4 time. He was unaware that the projects and the

5 funding for the projects in Public Works are

6 recovered through our monthly water and sewer bills.

7 He thought that that was recovered through our

8 annual property assessments.

9 These are just two things that he's

10 mentioned right off the bat that, to me, show that

11 he actually is unfamiliar with IVGID and what IVGID

12 does.

13 There is -- in the proposal, there's a

14 six-month severance. I would recommend no

15 severance. My intention is to bring an item forward

16 at the first-available meeting in January to

17 terminate the contract if the Board moves forward.

18 And so I think if the Board moves forward today to

19 approve a severance of any kind, to me, that is just

20 fiscally imprudent and borderline malfeasance, and I

21 do not think there should be a severance.

22 I also want to thank personnel from the

23 Department of Taxation who notified us that, given

24 Mr. Walrack's lack of government experience

25 especially with regards to government management and

51

1 government fiance, that there is a -- that

2 materially increases the likelihood that the

3 Committee on Local Government Finance will place

4 IVGID on a financial watch and/or find that a severe

5 financial emergency exists within IVGID.

6 That's not the Department of Taxation

7 directing us what to do; that's just giving us a

8 heads-up of what the potential consequence are of

9 moving forward with this. To me, that is, I mean, a

10 huge red flag, from a body that has no -- they have

11 no political ties one way or the other, pushing one

12 candidate or the other, they are just observing what

13 the lack of experience in the government sector that

14 Mr. Walrack brings and the likelihood of the

15 downside risk that will involve.

16 And so for that reason, I don't think we

17 should have any -- again, no severance for this

18 candidate, for Mr. Walrack. And if he truly

19 believes that he can convince the incoming board

20 that he is the right person for the job over the

21 next five weeks, to me, put your money where your

22 mouth is and take the job without any severance.

23 TRUSTEE TONKING: I also am going to push

24 back a little on the statement you just made, Chair

25 Schmitz. The community also came out to speak today

52

1 and told us they were dissatisfied with the choices

2 of the majority of this board and dissatisfied with

3 the choice of the GM candidate.

4 To argue that they are asking us to find

5 someone in the community is fine, but to say that

6 they are happy with that, that isn't a fact. We

7 have received copious amounts of emails, as well as

8 had a lot of public comment. I did want to state

9 that.

10 I also am really concerned about

11 Mr. Walrack's investment as a community member and

12 understanding of the venues and places that exist

13 within IVGID. He even -- he did not take the venue

14 tour that all the other candidates had taken. He

15 ventured some of them. Some of them, given where he

16 lives is on a (inaudible), so doesn't understand

17 them all fully.

18 Through our conversations, I'm concerned

19 with his understanding of how government accounting

20 and budgeting works and which things we are allowed

21 to access and what dollars we are not allowed to

22 access.

23 I am also concerned with your statement

24 stating that Walrack wanted to start on Monday -- or

25 that Mr. Walrack wants to start on Monday and has

53

1 been forced to have a meeting that none of us could  
2 be at, or the community, instead of really waiting  
3 another week to allow those people to be there, I'm  
4 a little bit concerned about his community interest,  
5 if that is something, as you say, he pushed for.  
6 I was going to bring up the notice of  
7 120 days, but I'm sure Trustee Tulloch will bring up  
8 that notice because that was something he advocating  
9 for greatly with Mr. Magee.  
10 I also would like to point out that the  
11 six-months severance is not that uncommon. We've  
12 run into this problem now with Mr. Winqest and  
13 Mr. Magee using the 12 months. Before that, we had  
14 been using a six-month contract, I think that had  
15 worked, much better severance, and something we need  
16 to consider.  
17 And I would also like to wonder, given  
18 that Mr. Walrack knows the financial constraints  
19 were in, why he would be pushing for a twelve month?  
20 If he is fully qualified, this shouldn't be a  
21 problem.  
22 I do have question for Ms. Griffin, if  
23 she's on, in terms of the budgeting piece, and then  
24 I have a question for the Board members.  
25 In the budgeting pieces, I want to ensure,

55

1 I will answer Trustee Tonking's question.  
2 TRUSTEE TULLOCH: My apologies for not  
3 being present. I have been at the mountain since  
4 six o'clock this morning. I need to look after my  
5 athletes. That is why I am not present and in  
6 person.  
7 First I would like to respond to Mr.  
8 Noble's points, (Zoom audio drop) misunderstand it.  
9 Yet the sainted Mr. Harrison, at his first  
10 interview, said his first action would be to sit  
11 down with all the local business owners. So Mr.  
12 Harrison obviously didn't understand that we're not  
13 responsible for economic development. His next  
14 suggestion to raise revenue is to build a parking  
15 garage. Oh, again, complete lack of familiarity.  
16 TRUSTEE NOBLE: Actually point of order,  
17 Mr. Rudin, we're not noticed to talk about any other  
18 individual; is that correct?  
19 MR. RUDIN: That is correct, yes.  
20 TRUSTEE NOBLE: Thank you.  
21 TRUSTEE TULLOCH: Okay. Let me just  
22 rephrase that. As one of the other candidates  
23 obviously did not understand, and other of the  
24 candidates where we got our financing from. They  
25 thought it all came from property taxes. I think

54

1 any of the costs that you have allocated are not  
2 cost that the Department of Tax made very -- made  
3 explicitly clear that they did not want to use those  
4 types of savings to pay for anything other than the  
5 resources they needed in the finance and accounting,  
6 if that's correct, it's nothing of those positions?  
7 MS. GRIFFITH: That was my understanding  
8 from the hearing that we shouldn't be using finance  
9 salary for other needs.  
10 TRUSTEE TONKING: Perfect. I just wanted  
11 to make sure that none of that was included.  
12 And then my question for all the board  
13 members, especially Chair Schmitz, you brought up  
14 several times in our meeting that there were  
15 short-term goals, so I'm really curious in the next  
16 30 days what those short-term goals were, because  
17 I'm not sure we, as a board, have decided on those.  
18 And you said it three different occasions at our  
19 last board meeting, so I was hoping you could allude  
20 to those. I'm going to make sure we're all on the  
21 same page.  
22 And then given this, I am not in agreement  
23 with supporting the contract the way that it is  
24 written.  
25 CHAIR SCHMITZ: Trustee Tulloch, and then

56

1 the sword swings both ways.  
2 I then hear, well, Mr. Walrack could prove  
3 himself in the next five weeks. Tell me how he is  
4 going to prove himself in the next five weeks when  
5 four members of the board are -- and one of the  
6 current board members is already on record as saying  
7 regardless, he's going to bring a motion to fire  
8 him? So, I mean, so much for giving him a fair  
9 chance. It's not surprising he's asked for  
10 severance payment.  
11 I think, as stated earlier, the community  
12 has been telling us for several months we've got so  
13 many talented people here, then one of these  
14 talented people steps up, all we do is vilify him  
15 because he doesn't happen to fit there.  
16 With regards -- this process has been  
17 going on for several months, recruiting a new  
18 general manager, this is not something that's just  
19 happened two weeks ago. This process been going on  
20 for some time.  
21 I don't necessarily agree with the U.S.  
22 system for outgoing incumbents staying in office for  
23 several months and still make decisions that impact  
24 the next one, but that happens to be the way our  
25 constitution works -- our governance works.

57

1 I don't hear people complaining about Joe  
2 Biden's still appointing new federal judges with  
3 lifetime appointments before the new president takes  
4 office, I don't hear many complaints about that  
5 here. This seems a very similar story. This is not  
6 appointing a cabinet, as somebody said in public  
7 comment. This is appointing an employee.  
8 With regard to the alleged comments from  
9 the Department of Taxation that the Department of  
10 Taxation believes they should have an influence over  
11 the type of general manager we appoint, I find  
12 that -- I find that -- well, I'm lost for words.  
13 It's more than conflicts; I find that terrible. Is  
14 this just another deep state now that wants to  
15 actually dictate what somebody -- a non-elected  
16 bureaucrat wants to dictate to the community who we  
17 should appoint as general manager. Last I looked,  
18 that's not part of the role of the Department of  
19 Taxation.  
20 I say this under advisement because I've  
21 not seen this in writing, I've only seen this as a  
22 report of a telephone call. It's not in writing, so  
23 I may be wrongly accusing Ms. Langley of (Zoom audio  
24 drop) behavior. If that's the case, I can only go  
25 by the information that's been passed to me.

59

1 My recollection is that I would have just  
2 been talking about the process of making sure you  
3 have clear goals and objectives and that they are  
4 measurable so that a performance evaluation can be  
5 conducted against that.  
6 TRUSTEE TONKING: You had cited short-term  
7 goals that we, as a board, had before you all left,  
8 and that is going to be 30 days. So when do you  
9 plan on having those since I did not see them in the  
10 packet?  
11 CHAIR SCHMITZ: Are you asking if we're  
12 going to have that on the agenda for December the  
13 11th?  
14 TRUSTEE TONKING: Yes. Because if you  
15 cited that that's what you have, these short-term  
16 goals, I would like to be very aware of them before  
17 they're given direction to our GM.  
18 CHAIR SCHMITZ: I have no predefined  
19 goals, Trustee Tonking. I was making a statement  
20 that we should have them, they should be developed.  
21 There's no goals that were created in some backroom  
22 and --  
23 TRUSTEE TONKING: On the record --  
24 CHAIR SCHMITZ: -- and I don't appreciate  
25 the connotation, Trustee Tonking.

58

1 With regard to the 120 days, yes, I  
2 totally agree with 120 days, Michaela. I think  
3 that's very appropriate. The former standard  
4 template was actually 90 days, not 30 days. And,  
5 yes, I advocated for it being 120 days to allow time  
6 for transition and for recruitment.  
7 CHAIR SCHMITZ: To Trustee Tonking's  
8 question, I don't know how many times I said what  
9 have you, but the general manager should be given  
10 goals. We did that with General Manager Winquest.  
11 I don't recall exactly what we did with GM Magee.  
12 But even when interim director Karen Crocker was  
13 appointed, we had asked her to come back with plans  
14 for the general fund, what have you.  
15 It is important to have goals identified  
16 for the general manager. And we had Board goals  
17 that we set out at the beginning of the year, and  
18 that sort of helps guide the general manager's goals  
19 as well. But, you know, it's something that should  
20 be established to say: Here are the goals for the  
21 year.  
22 Just like we did in the past so that when  
23 it comes around time to doing a proper evaluation,  
24 you have got goals that you targeted and you  
25 evaluate against those goals.

60

1 TRUSTEE TONKING: On the record, you  
2 stated you have established short-term goals, and I  
3 would love to know what those established short-term  
4 goals are.  
5 CHAIR SCHMITZ: I think I was saying: We  
6 should have established short-term goals.  
7 There are no short-term goals that been  
8 established. That would be inappropriate. So -- I  
9 take offense to the insinuation that my statement  
10 was making a statement that I had some goals that I  
11 had put together for the general manager. I do not.  
12 This is something the Board would do.  
13 Trustee Dent, do you have comments for  
14 consideration?  
15 TRUSTEE DENT: I do not at this time,  
16 Chair. I'm just ready to discuss the contract.  
17 CHAIR SCHMITZ: I -- I just saw -- did --  
18 Trustee Tulloch, did you put your hand back up?  
19 TRUSTEE TULLOCH: I put it back up. I  
20 forgot to mention at the beginning, and just  
21 responding to some things that were said in public  
22 comment.  
23 Let me just put it on the record: I have  
24 absolutely no financial business or any interest  
25 linked to Mr. Walrack. In fact, I've not even --

61

1 the only time I've met Mr. Walrack prior to this  
 2 process was when he has spoken at public meetings  
 3 coming up there. So just for the record, I have no  
 4 skin in the game in that respect in terms of some  
 5 financial benefits that seems to be implied.  
 6 I think it's important to state that.  
 7 CHAIR SCHMITZ: Thank you.  
 8 I, too, for the record, have no predefined  
 9 goals that have been developed for any incoming  
 10 general manager.  
 11 One of the things that hit me is that when  
 12 we were interviewing the other candidates and  
 13 Trustee Tulloch was one who was stating and really  
 14 supporting bringing a business -- someone from the  
 15 private sector in, and this is becoming a trend in  
 16 government. Washoe County did it, even Yakima,  
 17 where I believe one of the candidates departed from,  
 18 they are seeking someone from the private sector.  
 19 So it is a trend.  
 20 We are not a city, and when other  
 21 candidates were speaking, they didn't seem to take  
 22 the time to understand what our sphere of influence  
 23 is and were giving examples, talking about police  
 24 and safety and security and evacuation.  
 25 TRUSTEE NOBLE: Point of order, Mr. Rudin.

62

1 Although they are not naming the people, you can  
 2 very easily tell who they are talking about, and are  
 3 we properly noticed to talk about anybody else but  
 4 Mr. Walrack?  
 5 MR. RUDIN: No, we're not. And the Board  
 6 should really focus their comments on the employment  
 7 agreement before us.  
 8 CHAIR SCHMITZ: I understand. But I'm  
 9 just giving my perspective of why a city manager --  
 10 we are not a city; we are a GID, and the bulk of  
 11 what we run are businesses. And I have full  
 12 confidence that someone with Mr. Walrack's intellect  
 13 and business experience will have the capacity to  
 14 pick up, just like the other candidates, anyone who  
 15 is a city manager would need to learn about how the  
 16 GID is different.  
 17 So I think that one of things that we've  
 18 really, as a board, talked about is the value of  
 19 bringing someone in who understands how to run  
 20 businesses, and to help us run them better and to  
 21 better serve our community, both financially and  
 22 just with the services being offered.  
 23 So I just want to say I think having  
 24 someone with a different perspective is fresh, it's  
 25 fresh ideas, and I don't think we should just turn

63

1 our back on that type of perspective.  
 2 I'm going to ask if Mr. Walrack -- are you  
 3 on, Mr. Walrack? Do you have any interest in  
 4 providing any input or responding to any of the  
 5 concerns?  
 6 MR. WALRACK: Yes, I would. Thank you for  
 7 the opportunity (Zoom audio drop). I wanted to let  
 8 everybody know that I respect everyone's opinion  
 9 with regards to the full list of public comment that  
 10 we had communicated today.  
 11 Through my experience of 38 years in  
 12 running a business on every promotion that I  
 13 received all the way up to president and chief  
 14 operating officer, I faced hurdles with regards to  
 15 winning people over in each and every one of those  
 16 roles. I see this as no different, that you have to  
 17 respect everyone's opinion and understand where they  
 18 are coming from, and choose to listen to everybody  
 19 and utilize that input in forming strategies that --  
 20 in a way that we can bring everyone together to move  
 21 forward to solve the problems of the District.  
 22 It's really unfortunate that we have so  
 23 much debate and the issues that we're facing today.  
 24 And this community really has to come together in  
 25 order to solve these issues. I've been a great

64

1 facilitator and listening to every point of view and  
 2 to bring the strengths together of all the  
 3 individuals around us that we can bring forth to  
 4 help solve these issues.  
 5 I think one of my best skills is -- the  
 6 "One Team, One District" vision that we have here is  
 7 something I really see enacted immediately, and that  
 8 is getting this whole team together acting as one.  
 9 First and foremost, we were talking about  
 10 short-term goals, we gotta jump on these finance and  
 11 accounting issues to get up to speed with regards to  
 12 fixing all of these issues.  
 13 Secondly, team building. I mean, we  
 14 really need to find a finance director, preferably  
 15 with government experience, with Tyler Munis  
 16 experience. They can come in right away and give us  
 17 just an incredible amount of knowledge that we need  
 18 to dig ourselves out of this hole. And so -- the  
 19 audit for 2023, getting the opinion, and the 2024 is  
 20 another short-term goal that we gotta jump on  
 21 immediately.  
 22 And, again, with all the great input that  
 23 we've received today and the resources that I'm  
 24 learning that are also out in the community, that  
 25 seem more than willing to speak up to try to assist



65

1 and help in solving a lot of these problems. I'm  
 2 really looking forward to the challenge of trying to  
 3 turn this whole community around and all work  
 4 together under one common cause.

5 I think we all share, hey, we want good  
 6 accounting, we want good books, we want successful  
 7 businesses, we want great amenities, we want our  
 8 families to enjoy here when they come visit. We  
 9 want our tourists that are coming to town wanting to  
 10 come back and repeat every year so that we continue  
 11 to build the amount of revenue that we can generate  
 12 in this community by having a vision like that.  
 13 That's really what I'm focused on.

14 I know this is going to be a big  
 15 challenge, and I'll be reaching out to everybody  
 16 with regards to really understanding their concerns.  
 17 And we will move forward in getting all the right  
 18 talent on our team that we handle all of these  
 19 issues and solve those problems.

20 Thank you for asking.

21 CHAIR SCHMITZ: Thank you for that.  
 22 Any other comments, questions, discussion  
 23 by my fellow board members? Trustee Tulloch  
 24 indicated to me he was having some bandwidth issues.  
 25 We will let him come back to us.

66

1 Ray, if you just want to chime in, if you  
 2 can hear me, and want to add something to the  
 3 discussion.

4 As one of things that we have discussed is  
 5 that we want to have the contract changed to be  
 6 120 days. Is that a something that's acceptable?

7 TRUSTEE TULLOCH: I have another  
 8 observation in the contract. Item 3.2 is incorrect.  
 9 We removed this for the general manager, receives a  
 10 standard COLA increase. We removed that when we did  
 11 Mr. Magee's contract.

12 CHAIR SCHMITZ: Thank you. Yes, I had  
 13 noticed that as well. Can we strike that? Is  
 14 that -- that would be something that we would need  
 15 to vote on along with the change for 120 days.

16 TRUSTEE TULLOCH: And just another thing I  
 17 forgot to add in the discussion. We keep hearing  
 18 that our issues are governmental. Our issues are  
 19 not governmental. Our issues are business and  
 20 financial. We have tracked our financials  
 21 improperly for years and we've had government  
 22 accounting people. It's not (Zoom audio drop) been  
 23 able to produce financials. It's not -- the issues  
 24 are not government related, it's not somehow that  
 25 something just having government experience will

67

1 solve these.

2 CHAIR SCHMITZ: And something pointed out,  
 3 Ray, is that we've had past city managers, and it  
 4 hasn't worked out well for the community. And I  
 5 think having someone who is a member of the  
 6 community already is going to be able to hit the  
 7 ground running even faster.

8 TRUSTEE TULLOCH: Correct.

9 CHAIR SCHMITZ: My question to legal  
 10 counsel and HR director, these changes to the  
 11 contract, do we need to probe Mr. Walrack to make  
 12 sure that these changes are acceptable?  
 13 Procedurally and legally, how do we handle that?

14 MR. RUDIN: I would suggest confirming  
 15 with Mr. Walrack that he would be prepared to sign  
 16 the contract with the revisions you are suggesting,  
 17 in part because the striking of section 3.2 could be  
 18 material.

19 Obviously, the Board can approve a  
 20 contract with these changes, but if he's not in  
 21 agreement with them, then there's a chance he may  
 22 not sign it.

23 CHAIR SCHMITZ: Mr. Walrack, would you  
 24 like to weigh in on that? It's a cost of living  
 25 adjustment on an annual basis. And we had removed

68

1 it from Mr. Magee's contract because we felt that  
 2 his salary should be performance based, not based on  
 3 cost of living adjustments.

4 MR. WALRACK: Yes, I agree with the  
 5 change. I wholeheartedly believe in performance  
 6 measurements versus the cost of living. I'm okay  
 7 with that.

8 CHAIR SCHMITZ: What about 120-day notice  
 9 for voluntarily departing the District as opposed to  
 10 30-day, which I believe is in the contract.

11 MR. WALRACK: I agree with 120 days.

12 CHAIR SCHMITZ: Okay. Thank you.  
 13 Further discussion by the Board? Any  
 14 conversation? Input?

15 Not seeing any.

16 TRUSTEE DENT: Chair, there's also the --  
 17 I'm just reading the memo, the request for the  
 18 one-year severance package as part of the employment  
 19 agreement.

20 CHAIR SCHMITZ: And the contract that we  
 21 have in the packet is for six months; correct?

22 TRUSTEE DENT: Correct.

23 MR. RUDIN: That's correct.

24 CHAIR SCHMITZ: Mr. Walrack, would you to  
 25 like weigh in on that?

69

1 MR. WALRACK: Yes. When I received the  
2 contract from Sergio, and just from a perspective of  
3 doing my research with regards to IVGID and what was  
4 customary in the past, I noticed that the one-year  
5 severance package was in the previous agreements,  
6 and I can understand why with regards to recruiting  
7 general managers to the Incline area, the cost of  
8 being able to live in the community, and just the  
9 risk that individuals would have coming into a  
10 position like this, and so I understand why IVGID,  
11 in the past, would offer that as a strategy in their  
12 recruiting.

13 And so in looking at that, I changed that  
14 to the one year just to be consistent with what's  
15 been offered with the other general managers and  
16 just living within the thought process of why that  
17 was started to begin with.

18 CHAIR SCHMITZ: Thank you for that.

19 TRUSTEE TONKING: Mr. Walrack, it's a  
20 combination. So, yes, with Magee and Indra --  
21 Mr. Winqest at the time, it was 12 months. Before  
22 Pinkerton and others, it was six months. And I'm  
23 just a little confused since you already live here  
24 why you would need a year, since you're retired and  
25 have chosen to live this area? So it's not fear of

71

1 last-approved contract, not thinking that it was  
2 Mr. Magee's contract. That was a misunderstanding  
3 on my part. I apologize. But that would have been  
4 the only other one.

5 CHAIR SCHMITZ: And Mr. Magee --

6 MS. FEORE: And COLA.

7 CHAIR SCHMITZ: The COLA and the -- if I'm  
8 going -- I'm going from memory, those are the only  
9 two changes I recall us making from Mr. Winqest's  
10 contract to Mr. Magee's.

11 MS. FEORE: Correct.

12 CHAIR SCHMITZ: Thank you.

13 Does anyone care to further comment or  
14 make a motion?

15 TRUSTEE DENT: I'll move that we approve  
16 the General Manager's employment agreement with the  
17 changes of removing item 3.2 from the contract,  
18 changing 30 days to 120 days for 6.4, and then -- I  
19 believe it was 6.5 -- in 6.5, changing from six  
20 months to 12 months.

21 CHAIR SCHMITZ: Motion's been made -- go  
22 ahead, Sergio, you were going to chime in.

23 MR. RUDIN: And for that change for  
24 six months, is that for both subclauses 1 and 2?

25 CHAIR SCHMITZ: Can you clarify, Sergio,

70

1 not being able to live here (inaudible) a house.

2 MR. WALRACK: The severance strategy is  
3 from a perspective of the risk of taking on the  
4 opportunity is appropriate for the risk that is  
5 involved here. That's also why I went back to that  
6 one year versus the six months.

7 CHAIR SCHMITZ: Any other questions?  
8 Seeing none, what's the direction of the  
9 Board?

10 TRUSTEE DENT: What section was the 120  
11 days in?

12 MR. RUDIN: 6.4.

13 CHAIR SCHMITZ: Were there any other  
14 changes from what we had with Mr. Magee? Because  
15 that didn't come in as a redlined change, I don't  
16 think. I'm just going from memory.

17 MS. FEORE: I did submit to the packet the  
18 redlined version.

19 CHAIR SCHMITZ: I don't recall seeing the  
20 change from 120 days down to 30 days being redlined,  
21 is my any point.

22 MS. FEORE: I believe that that was  
23 because that was the original agreement that the  
24 Board had approved before Mr. Magee. And I believe  
25 that I understood the Board to direct me to hold the

72

1 what is clauses --

2 MR. RUDIN: It includes six months of  
3 then-current salary as well as the cash value of  
4 then-current monthly medical premiums multiplied by  
5 6 in the current draft.

6 Are we increasing both of those to 12?

7 TRUSTEE DENT: I'm fine with just  
8 increasing the first one to 12.

9 CHAIR SCHMITZ: Any further discussion?  
10 The motion's been made, there's been no second.

11 TRUSTEE TULLOCH: I'll second it.

12 CHAIR SCHMITZ: Motion's been made and  
13 seconded. I saw Trustee Noble's hand go up and  
14 Trustee Tonking's.

15 TRUSTEE NOBLE: I look at this as an  
16 attempt at putting in a poison pill to make this as  
17 unpalatable as possible for the incoming board to  
18 determine whether or not termination of Mr. Walrack  
19 would be warranted, and so I think this is  
20 absolutely outrageous.

21 And Mr. Walrack's reasoning for the  
22 12-month seemed nonsensical to me, given his reasons  
23 don't apply to him, as Trustee Tonking had pointed  
24 out.

25 I would also encourage the Department of

73

1 Taxation, if they do believe that -- if the Board  
 2 goes forward with this contract -- a violation of  
 3 NRS 354.626 has taken place, that they investigate  
 4 this to the fullest, and I would fully support that.  
 5 TRUSTEE TONKING: I am not in favor of  
 6 this vote. I believe it is a disservice to the  
 7 board -- the new, incoming board, district staff,  
 8 the community, and Mr. Walrack.  
 9 I believe it does not put us in a good  
 10 place with our regulators, and I am voting no on  
 11 this and heeding the Department of Tax's warning.  
 12 CHAIR SCHMITZ: I have a question for  
 13 legal counsel, could you please respond to the  
 14 accusations of NRS violation that Trustee Noble  
 15 identified?  
 16 MR. RUDIN: No, I don't think I'm prepared  
 17 to respond to that right now. It's not, however,  
 18 readily apparent to me that there is a violation at  
 19 this time.  
 20 CHAIR SCHMITZ: Can you clarify for us  
 21 what violating that Nevada Statute that Trustee  
 22 Noble spoke of, what that means and what that is  
 23 pertaining to?  
 24 MR. RUDIN: NRS 354.626 deals with the  
 25 expenditure of money and the entering into the

74

1 contracts beyond what is appropriated by the Board  
 2 for the specific function.  
 3 So it states, "No governing body or member  
 4 thereof, office, department, or agency may, during  
 5 any fiscal year, expend or contract to expend any  
 6 money or incur any liability or enter into any  
 7 contract which by its terms involve the expenditure  
 8 of money in excess of the amounts appropriated for  
 9 that function, other than bond repayments,  
 10 medium-term obligation or payments, or any other  
 11 long-term contracts expressly authorized by law."  
 12 So, one of these -- the resolution of this  
 13 is going to involve, you know, whether or not the  
 14 District has budget savings to pay for severance  
 15 and, frankly, whether or not Mr. Walrack is even  
 16 terminated in the course of the year, which is  
 17 difficult to predict at this time.  
 18 For that reason, I can't give an opinion  
 19 on that.  
 20 TRUSTEE TULLOCH: Just -- I would like to  
 21 ask, those of the board members that, let's say,  
 22 voted for a one-year severance agreement for a  
 23 general manager, for somebody who was already an  
 24 employee, already lived there, can I ask which of  
 25 the current board members actually voted in favor of

75

1 that?  
 2 TRUSTEE NOBLE: I voted for it because  
 3 that was the only thing that was presented. And it  
 4 was clear that the remaining board members --  
 5 actually Schmitz, Dent, and yourself -- didn't want  
 6 him there anymore, and that was the way for you to  
 7 achieve to get him off the Board.  
 8 And so to move us forward and to avoid  
 9 litigation, I voted for it.  
 10 TRUSTEE TULLOCH: Actually, I'm referring  
 11 to the original vote, Trustee Noble.  
 12 TRUSTEE NOBLE: I don't know what original  
 13 vote you're meaning, then, Trustee Tulloch.  
 14 TRUSTEE TULLOCH: I'm talking about the  
 15 vote by the Board previous to that when neither you  
 16 nor I were on the board, there was --  
 17 TRUSTEE TONKING: We were not on the board  
 18 for hiring of Indra, it was only Sara and Matthew.  
 19 MR. RUDIN: And that subject is not on the  
 20 agenda for today.  
 21 TRUSTEE TULLOCH: Thank you. Information  
 22 only, Sergio.  
 23 CHAIR SCHMITZ: Any other discussion by  
 24 the Board?  
 25 Seeing none, a motion has been made and

76

1 it's been seconded. We've had discussion. I'll  
 2 call for a vote. All those in favor?  
 3 TRUSTEE DENT: Aye.  
 4 TRUSTEE TULLOCH: Aye.  
 5 CHAIR SCHMITZ: Aye.  
 6 Opposed?  
 7 TRUSTEE NOBLE: No.  
 8 TRUSTEE TONKING: No.  
 9 CHAIR SCHMITZ: Motion passes three to  
 10 two.  
 11 We will close out that agenda item and  
 12 move on to final public comment.  
 13 F. FINAL PUBLIC COMMENT  
 14 MR. SCHERR: Good afternoon, again, Board  
 15 members.  
 16 I'm absolutely flabbergasted as to what's  
 17 happened. You've just renegotiated a contract that  
 18 had been written, reviewed by the public, reviewed  
 19 by staff, and it appears you've amended that  
 20 contract during the middle of a meeting, which I'm  
 21 no expert on the Open Meeting Law, but I'm going to  
 22 guess completely violates the Open Meeting Law  
 23 rules.  
 24 I'm going to give my email to the public,  
 25 any members here who want to join me in filing our

77

1 complaint with the Attorney General's Office as to  
2 what has transpired here today regarding notice, the  
3 impropriety of everything you've done, it's  
4 P-S-C-H-E-R-R, gmail, dot com. Happy to work with  
5 anybody who wants to get this overturned.  
6 Thank you.  
7 MS. WELLS: Kristie Wells, Incline  
8 resident.  
9 I should have prepared something because I  
10 kind of knew this was going to happen. Sara, Matt,  
11 and Ray have been hell-bent on this. I will say and  
12 express my direct disappointment in Mr. Walrack.  
13 I think you're going to have a lot to  
14 answer to this community when you have two of your  
15 future bosses and two of the trustees-elect that  
16 spoke in earlier public comment all expressing their  
17 desire to have a different candidate, and yet you  
18 are insistent on moving forward in this role and now  
19 with a year's severance.  
20 So, first, I'm just going to say, based on  
21 what I heard Trustee Noble say and potentially  
22 trustee-elect Homan say, congrats on getting a  
23 \$250,000 payment for one month's worth of work.  
24 It's disappointing as somebody who lives here, works  
25 here. I just don't even know how you're starting on

79

1 get to the bottom of why you decided to have such an  
2 irresponsible move on the part of the Board.  
3 MR. VALDEZ: Well, I'd like to thank the  
4 group that is still here, present in this room.  
5 Thank you for being here.  
6 Sara, once again, there's another nail in  
7 the coffin of Incline Village.  
8 And, Matthew Dent, I am so disappointed  
9 with you right now. You were the turning point, you  
10 could have helped the people of Incline Village, you  
11 had an opportunity right now to give back to our  
12 community, and you chose not to. I am very sorry  
13 for you. I just can't believe what you just did.  
14 Anyway, I wish everybody here a happy  
15 Thanksgiving. I wish everybody happy holidays. I  
16 don't know why you had to push this GM position, I  
17 don't care who you're pushing, why you had to do it  
18 right now.  
19 Goodbye.  
20 MS. WHITE: Any other public comments in  
21 the room?  
22 MR. BELOTE: We will go to the online  
23 comments now.  
24 MR. WRIGHT: Frank Wright, Crystal Bay.  
25 Well, Mr. Noble, you did a good one on

78

1 this track. I do hope this is all worth it.  
2 Thank you.  
3 MS. CARS: Well, I think we all knew what  
4 Sara, Matt, and Ray were going to do.  
5 Mr. Walrack, how could you, in good  
6 conscious, do this to the community? I know you  
7 live in Crystal Bay, but we need answers from you if  
8 you care about Incline at all. You gave a lame  
9 answer as to why you wanted a year's severance. It  
10 was unbelievable, and it is like Sara, Matt, and Ray  
11 don't have brains, and I don't know where yours is  
12 either. I was trying to give you the benefit of the  
13 doubt, but I think it's really bad.  
14 Now, Sara, you said you don't have an  
15 agenda for the month of December. I certainly hope  
16 Mr. Walrack does not do one thing to touch one  
17 employee before the new board comes. If you do,  
18 that means there's nefarious things going behind the  
19 scenes and that should be investigated.  
20 And I'm so upset I don't want to say  
21 anymore. Hope you guys have a good Thanksgiving.  
22 MR. CARS: Well, triumvirate, there's not  
23 much to say about this because that was a disgusting  
24 display of irresponsibility. You should be ashamed  
25 of yourself. And I hope we follow up on this and

80

1 yourself. You made a grand announcement that you're  
2 going to make a motion on your first board meeting  
3 to remove the general manager. You're talking about  
4 a guy who hasn't worked one hour for IVGID, and  
5 you've already made a grandiose statement that you  
6 are going to vote to have him removed.  
7 Let's see, what's that going to cost the  
8 District for false firing? You can't do that. That  
9 is the most lame thing I've ever heard anybody ever  
10 say in a board meeting: We're going to fire you at  
11 the first board meeting even though you haven't been  
12 hired yet and haven't signed your contract.  
13 That is going to cost this district a  
14 fortune, because he has not done anything wrong, and  
15 you're going to come in there and have your first  
16 board meeting, you're going to cost this district  
17 millions of dollars in embarrassment to this  
18 candidate, embarrassment to the community, which  
19 you've done a lot of since you've been there.  
20 And to listen to Mr. Cars and Ms. Cars,  
21 Kristie Wells' plants, it's horrible, absolutely  
22 horrible to listen to you people talk as if you are  
23 some kind of experts on everything. You have no  
24 idea what the State is going to do. You have no  
25 idea how this community is going to get out of this

81

1 mess.

2 All you care about is your power struggle.

3 Power, power, power, and you think you have it, Ms.

4 Wells? I don't think so. I don't think so. I

5 think what you've done is you've just created a

6 bigger mess than you did with the recall.

7 Anyway, we need a general manager, we got

8 a good one from what I can see. I don't know why

9 anybody would go against him or anybody would do

10 what you people have done to him today. It's

11 sickening. Absolutely sickening. I'm sick to be

12 living in this community with all you morons.

13 Thank you.

14 UNIDENTIFIED SPEAKER: Thanks for giving

15 me a chance to comment. I'm disappointed in the

16 decisions that you've made today, and kind of slack

17 job since you could hear that community speaking out

18 so loud and clear and yet proceeding in the way that

19 you did. It's very perplexing and disappointing.

20 Thank you.

21 MR. BELOTE: That was our last public

22 comment in the queue.

23 G. ADJOURNMENT

24 CHAIR SCHMITZ: That being concluded, we

25 will adjourn our meeting at 3:38 p.m. Thank you to

82

1 everyone. Have a blessed Thanksgiving and travel

2 safely.

3 (Meeting ended at 3:38 p.m.)

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

83

1 STATE OF NEVADA )

2 COUNTY OF WASHOE ) ss.

3

4 I, BRANDI ANN VIANNEY SMITH, do hereby

5 certify:

6 That I was present on November 27, 2024,

7 at the of the Special Meeting of the Board of

8 Trustees public meeting, via Zoom, and took

9 stenotype notes of the proceedings entitled herein,

10 and thereafter transcribed the same into typewriting

11 as herein appears.

12 That the foregoing transcript is a full,

13 true, and correct transcription of my stenotype

14 notes of said proceedings consisting of 83 pages,

15 inclusive.

16 DATED: At Reno, Nevada, this 9th day of

17 December, 2024.

18

19 /s/ Brandi Ann Vianney Smith

20

21 BRANDI ANN VIANNEY SMITH

22

23

24

25

82

# INVOICE

**BAVS SM-LLC**  
brandiavsmith@gmail.com  
United States

**BILL TO**  
**Incline Village General Improvement  
District**  
Susan Herron / Heidi White

775-832-1218  
AP@ivgid.org

**Invoice Number:** IVGID 58

**Invoice Date:** December 9, 2024

**Payment Due:** December 27, 2024

**Amount Due (USD): \$848.00**

Items	Quantity	Price	Amount
<b>Base fee</b> November 27, 2024 BOT special meeting	1	\$350.00	\$350.00
<b>Per page fee</b> November 27, 2024 BOT special meeting	83	\$6.00	\$498.00

**Total:** \$848.00

---

**Amount Due (USD): \$848.00**

KAYE SHACKFORD  
Donna Drive  
November 27, 2024

PUBLIC COMMENT

I am directing my Public Comment to Trustee Tulloch.

Trustee Tulloch, you have a unique opportunity today to close the books on a painful, destructive chapter for IVGID, in which you participated. You can choose to extend for a while the spiteful, vindictive policies of the two outgoing Board members. Or you can join with the incoming Board to work together to rebuild our General Improvement District and, through it, our community.

The damage done by two of your colleagues will, over time, fade into ancient history. New residents will not know that Trustee Schmitz turned down \$26 Million to extend the Rec Center. That, in her arrogance, she was so sure the Duffields would not risk public displeasure if she voted no on the design.

Once IVGID staff is rebuilt, people will forget that you and your two colleagues drove off our General Manager, our Finance Director and much of the finance staff, our Director of Public Works, Director of Golf, Director of HR, our Parks & Rec Director, our Director of Administrative Services (for a while), and our Food and Beverage Director, or that you brought IVGID close to financial ruin.

That Trustee Schmitz truly made life miserable for IVGID employees down to the lowest level, even though the Board is supposed to interact with just one employee - the General Manager. That you tossed out beach access for employees when the usage was miniscule but when it was a valuable recruitment tool. That she alone did hundreds of small injustices, such as insisting that non-resident employees who worked at the beach had to leave the beach during their lunch hours lest they contaminate the place.

There is no hope for your colleagues. I suspect that Trustee Schmitz feels no remorse, operates without guilt. She will go elsewhere, and those people will be fooled for a while by her sweet demeanor and hard work. Trustee Dent will have a decent enough life in politics - there will always be room for an empty suit willing to toe-the-mark for another interest-free loan.

They will fade into ancient history, as will the Angry Eight with their three-minute tirades we all have heard before, and that have no teeth because there will be no one to carry out their demands. And, in truth, they are just getting old.

But you have a choice. You can extend the hateful, vindictiveness or you can stop it now. All you have to do is vote "no" today on this clearly unqualified General Manager candidate's employment contract. In fact, you could just vote "pass," or "present." Or vote for a 3-month provisional contract. With that one act, healing could begin.

I invite you to do so. Thank you.

Peter J. Scherr, Esq.  
930 Tahoe Blvd., Ste 802, #730  
Incline Village, NV 89451  
pscherr@gmail.com

November 27, 2024

IVGID Board of Trustees  
893 Southwood Blvd.  
Incline Village, NV 89451

RE: Special Meeting of November 27, 2024

Good afternoon, my name is Peter Scherr, I am a homeowner and full-time resident of Incline Village, residing at 245 Pelton Lane.

I am here today as I am extremely concerned about the efforts of several of members of the IVGID Board of Trustees to finalize an agreement with a new general manager in the manner by which they are doing so.

First and foremost, today's meeting was improperly noticed and the Agenda lacks the requirements for the business at hand. Due to the faulty Notice and inadequate Agenda, pursuant to the Nevada Revised Statutes and the 2011 Open Meeting Law, this meeting must be adjourned immediately. I ask that a member of the Board make a motion to do so.

With reference to the faulty notice, there are several reasons that the Notice of November 22, 2024 is inadequate:

1. First, the Notice fails to identify that this is a "special meeting" within the "header" and therefore misidentifies the nature of the meeting in the title of the document.
2. Second, the OML requires that an agenda must comply with the "clear and complete" rule, and that a public body must recognize that a "higher degree of specificity for agenda items is needed when the subject to be debated is of special or significant interest to the public." Here, the Agenda fails to identify with whom IVGID anticipates making a contract for services of general manager and as such, fails to meet the clear and complete rule requirements.

Instead, this is an effort by the Board, hours before a holiday, to ram through a contract when the matter being considered most certainly should be undertaken at a "regular" meeting instead of through this shady process. This is an unconscionable misuse of the special meeting provisions.



An additional concern is that there is no clear evidence of the basis for the staff recommendation to enter into the proposed agreement with a new general manager other than "at the direction of the Board." Our community would hope that staff, being in a position to understand best the daily management of IVGID, would be allowed the opportunity to provide thoughtful feedback.

With all of that in mind, and the Board is successful in advancing this hire, the subsequently seated Board may direct counsel to or otherwise conduct an investigation, or a member of the community could pursue a complaint. This would result in an examination of any and all records, including the Board member's relevant private correspondence. And if a determination or finding is made that this was done in bad faith, the protections allowed for a member of a board would likely not apply and personal liability could be found for the malfeasance.

To paraphrase attorney Joseph Welch from the famous McCarthy hearing of June 9, 1954, "let us not damage Incline Village further, Board of Trustees. You have done enough. Have you no sense of decency?"

Thank you,

A handwritten signature in black ink, appearing to read "Peter J. Scherr", with a long horizontal line extending to the right.

Peter J. Scherr

---

**Draft: IV BoT Nev 27**

---

William Kahrs <whkahrs@gmail.com>  
Draft

Wed, Nov 27, 2024 at 1:16 PM

To: Trustees Schmidt, Dent and Tullock,

You have been told several times - this community is displeased with your actions. It was verified when the community resoundily voted in Mick and Michelle, and renewed Michala's seat.

You know that 4 of the 5 new trustees, excluding Tullock, oppose the Walrack appointment. Regardless of this community's opposition, the current board's Triumvirate, Schmitz, Dent and Tullock, appear intent on contracting with Walrack regardless of the community's opposition.

We can only imagine there must be hidden motives in this "rush to contract". What will Walrack do that requires immediate appointment? Is it new expenses which need immediate approval? Is it a re-org the new board would not endorse? Maybe there is senior staff still in place which this Triumvirate is displeased with? Remember we experienced a four month absence of Susan Herron on administrative leave, who was later reinstated without issues. There was never any reason stated for that action. I presume this board could not find a reason to have her dismissed for cause or that the GM at the time, refused to do so. Most likely Ms. Herron was too unassailable in her conduct and too unintimidated to resign of her own accord.

Or is this rush to contract with a new GM a final way to show the GID just how much you despise their opinions. Perhaps you found a way to exit your roles with a sendoff that will cost the GID money to cancel the hated contract you are forcing upon it.

If there is a real reason why you need the contract now, we'd like to understand it, so that we don't attribute your action to less than honorable conduct.

Trustees Schmitz, Dent & Tulloch,

We are tired of the past 2 YEARS and your lack of attention to the impact of what you have been doing to IVGID. You NEVER listened or considered what the majority of the community had to say.

Harrison was more qualified, yet you chose Walrack. You know hiring Walrack as GM goes directly against 4 out of 5 of the new incoming Board who wanted Harrison. That is telling. You seem to be intentionally setting IVGID up to fail.

How can you even discuss A LONG TERM CONTRACT WITH severance FOR AN UNKNOWN PERSON WHO HAS NO GOVERNMENT EXPERIENCE!? THIS IS HIRING AT IT'S WORST AND A TERRIBLE BUSINESS PRACTICE.

DO NOT PROVIDE A LONG TERM CONTRACT WITH SEVERANCE ... not more than a 6 month contract so he can prove himself AND NO SEVERANCE FOR THE FIRST 6 MONTHS. Your past decisions have been so costly to the community.

He lives in Crystal Bay and Should be willing to work for 6 months to prove himself. Divesting from his business should be easy as

his wife works with him. If he can't do the job, he has a job to go to. He has no moving expenses.

THIS HIRE SHOULD BE LEFT IN THE HANDS OF THE NEW BOARD.....ONLY 4 WEEKS TO GO!!!

Looking back on the past 2 years under Sara's Chairmanship, there is nothing positive to show. Thousands of dollars spent on consultants, MONEY THROWN DOWN THE DRAIN.

The incoming Board will make great decisions and January 1 cannot come soon enough.

We now plead with you Sara to keep the month of December uneventful for the Senior Team with no surprises....No firings. Let the staff do their jobs & enjoy the holiday season.

PLEASE DO NOT DO ANY MORE DAMAGE TO THE COMMUNITY THAN YOU HAVE ALREADY DONE.

Pushing Walrack through makes me wonder - does Schmitz, Dent or Tulloch have a financial stake in Walrack's company? Is anyone else financially connected? We may never know.

MANY OF US WILL BE HAPPY GOING FORWARD  
NOT SPENDING TIME TRYING TO GET SCHMITZ, DENT &  
TULLOCH MAKING DECISIONS IN THE BEST INTERESTS OF  
THE COMMUNITY.

DAVE & MICHAELA HAVE BEEN REAL TROOPERS AND WE  
THANK THEM FOR HANGING IN DURING THESE DIFFICULT  
TIMES.

THANKSGIVING IS A TIME FOR GRATITUDE AND WE ARE  
GRATEFUL FOR THE NEW INCOMING BOARD AND FOR  
HAVING DAVE & MICHAELA ON THE BOARD THE PAST 2  
YEARS.

November 27, 2024

Kristie Wells | Incline Village Resident

Trustees Schmitz, Dent, and Tulloch are forcing Kent Walrack into the General Manager role, despite him not being the preferred candidate of four of the five incoming Trustees. Why does this outgoing board majority—and even Walrack himself—seem unconcerned about the overwhelming lack of support from incoming leadership and the community?

Why Walrack? He lacks the government experience critical to managing IVGID's finances and navigating regulatory relationships. The only thing setting him apart was his residency in the Village—but does that outweigh such glaring deficiencies? Absolutely not.

Is there another motive? Reports suggest Walrack is being brought in to fire senior leadership—something these three Trustees have repeatedly tried to push GMs to do, without cause. Such a move would destabilize the District, trigger lawsuits, and potentially place IVGID under state fiscal watch—a scenario Tulloch has openly supported. How is rooting for IVGID's failure in the community's best interest? It's not. Trustees advocating for this should be ashamed and reconsider their roles altogether.

Then there's the severance issue. Walrack's contract includes a \$125,000 payout if terminated without cause. This decision isn't just shortsighted—it's reckless. It was just confirmed that funding this severance would prevent the District from hiring the Contracts & Purchasing Manager and Contracts Administrator—two key positions this same board majority claimed were essential to fill.

This board knows Walrack will likely be terminated by the incoming Trustees, leaving the District once again without a GM. Yet they're moving forward anyway. This decision serves only these three Trustees and Walrack himself. Explain to this community how it benefits anyone else.

This decision to hire Walrack is a blatant dereliction of duty as Trustees.

As for Mr. Walrack, he should think carefully about his reputation. By accepting this role, knowing four incoming Trustees preferred another candidate and that he is likely to be terminated immediately, he is walking into this position solely to secure a \$125,000 payout at the community's expense. What does that say about him? Is that payout worth damaging his professional and personal standing? Or is there another incentive—financial or otherwise—that justifies this gamble?

Schmitz, Dent, and Tulloch are undermining IVGID's governance, finances, and community trust. This decision demands transparency and accountability—perhaps even an Ethics Committee investigation.

Finally, let me remind you: the internet lives forever. For those of you hoping to leave this District in disarray and build political careers elsewhere, your actions here will follow you. For those staying in the Village, your influence will carry far less weight moving forward, and the community will be better for it.

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE  
WRITTEN MINUTES OF THE IVGID BOARD'S SPECIAL NOVEMBER 27,  
2024 MEETING – AGENDA ITEM E(1) – PROPOSED EMPLOYMENT  
CONTRACT FOR OUR NEW GM**

**Introduction:** Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say<sup>1</sup>. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, and the unnecessary and involuntary costs assessed local parcel owners. This time it's proposing a the new proposed employment agreement for our new General Manager ("GM"). When the real elephant in the room is the fact that our employees continue to be loyal to their own personal interests rather than the current Board. And that's the purpose of this written statement.

**The Board's November 13, 2024 Instruction to HR Director Feore And Attorney Rudin:** After selecting applicant Kent Walrack to be our next GM, the Board instructed these individuals to negotiate an 18 month employment contract "using the previously Board approved GM employment agreement template." That template included a year's severance payment should the Board prematurely terminate Mr. Walrack's employment without cause. Yet because of the political unrest in our community, the threat the new Board will prematurely terminate Mr. Walrack's employment without cause, and the term "negotiate" means negotiation on both sides, Mr. Walrack asked for a year's severance payment provision. Which apparently was rejected by both Ms. Feore and Mr. Rudin notwithstanding the fact this provision is in accord with the previously Board approved template. And so we're here today when the real issue is what do we do with an HR Director and attorney who refuse to implement what the Board has clearly instructed?

**My November 22, 2024 E-Mail to The Board**<sup>2</sup>: On November 13, 2024 I sent the Board an e-mail bringing members' attention to the real issue for which the subject approval is required. Our continuing one; **STAFF**. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "M."

**Staff's Supplemental Materials For This Afternoon's Board Meeting Delivered at 10:56 A.M.:** Less than three hours before this afternoon's Board meeting, staff came up with supplemental financial information<sup>3</sup> arguably relevant to this agenda item. The subliminal purpose of these supplemental materials is to demonstrate that the current budget does not include sufficient

---

<sup>1</sup> Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

<sup>2</sup> That e-mail is attached as Exhibit "M" to this written statement.

<sup>3</sup> These materials are collectively attached as Exhibit "N" to this written statement.

revenues to support a “contract severance & medical payout...during FY2024-25.” In other words, deny Mr. Walrack the severance payout protection he has requested. Didn't Ms. Feore and Mr. Rudin know these facts before they negotiated with Mr. Walrack? If not shouldn't they have known the same? So again we have evidence staff are working in the interests of those not satisfied with the Board's GM selection rather than the current Board.

**Because of Staff's Non-Compliance With Board Policy 3.1.0.4, This Agenda Item Needs to be Rescheduled and Deferred:** Doesn't this policy make it clear that “o matter shall be heard or acted upon without **all** accurate and relevant materials being published with the initial publication of the Board Packet?” And “if materials are inaccurate or missing, the agenda item will be deferred?” And that “delayed and/or supplemental materials **shall defer an agenda item?**”

**Exhibit “N” Now Demonstrates Ms. Griffith's Lack of Competence:** To make staff's case, Ms. Griffith cites the alleged Central Services Cost Allocation Plan allegedly approved by the Board as part of the current fiscal year's budget. **THERE IS NO PLAN** and the fact Ms. Giffith's is ignorant of this fact, goes to her competence and qualification for the interim Finance Director position she currently holds.

**Ms. Feore's/Mr. Rudin's Lack of Negotiating Skills Demonstrates Their Incompetence:** According to the proffered employment agreement, should Mr. Walrack wish to terminate for lack of cause, all he need do is provide 30 days' notice. Yet if the District does the same thing to Mr. Walrack, the financial consequences are massive. Didn't we learn first hand of these costs when Mr. Magee breached his employment contract? So why would we repeat the very same thing? Are our employees just stupid? Or are they “insane in the membrane?”<sup>4</sup>

NAC 354.8668(8) instructs that “the central service cost allocation plan of a local government...**MUST** include an attestation, signed by the chief financial officer of the local government or his or her designee, that the central service cost allocation plan complies with the provisions of NAC 354.865 to 354.867, inclusive.” Rather than this form of attestation, look at the “so called” attestation completed as part of the current fiscal year's budget<sup>5</sup>. Does it comply with NAC 354.8668(8)? Of course not! And why not? Because staff's proposed plan fails to comply “with the provisions of NAC 354.865 to 354.867, inclusive.” Which means such a plan does **not** exist! Which means there are now violations of NRS 354.613 and 354.626(1). Which are both unlawful. Don't you know that **NO SUCH ATTESTATION** and thus **NO PLAN** exists Ms. Griffiths?

### **Why Do We Have Employees Such as These?**

---

<sup>4</sup> Don't you remember the hit of the group Cypress Hill (go to [https://www.reddit.com/r/Music/c1993/comments/jqjtxo/cypress\\_hill\\_insane\\_in\\_the\\_membrane\\_hiphop/?rdt=51607](https://www.reddit.com/r/Music/c1993/comments/jqjtxo/cypress_hill_insane_in_the_membrane_hiphop/?rdt=51607))?

<sup>5</sup> This document is attached as Exhibit “O” to this written statement.



**Conclusion:** This staff behavior just keeps happening over and over and over again. Unqualified, incompetent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their RFF/BFF are concerned. All because the ends justify the means and staff are working for the interests of others than the current Board. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate<sup>6</sup>. And you wonder why your RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Moreover, there are two simple solutions to the issue at hand. First, don't prematurely terminate Mr. Walrack without cause. That way severance payments no longer come into play. And second, eliminate the absolutely wasteful Admin Services Director's position which according to Exhibit "O" would save the district \$185,713 annually all by itself!

Again I must ask when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) states that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in the district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we're not qualified to properly manage our affairs. And isn't it time to clean house insofar as our current incompetent staff are concerned?

And give Mr. Walrack the severance pay protection he requires so his employment won't be jeopardized by four of the five members of the new Board which has already gone on record of opposing his appointment.

---

<sup>6</sup> NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

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

## **EXHIBIT “M”**

## Re: Nov 27, 2024 BOT Meeting - Agenda Item E(1) - Proposed Employment Agreement For New GM

---

**From:** <s4s@ix.netcom.com>  
**To:** Schmitz Sara <schmitz\_trustee@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Mick <homan4ivgid@gmail.com>, Michelle <jezycki4ivgid@gmail.com>, Crocker Karen <kmc@ivgid.org>, Mick <homan4ivgid@gmail.com>, Michelle <jezycki4ivgid@gmail.com>  
**Subject:** Re: Nov 27, 2024 BOT Meeting - Agenda Item E(1) - Proposed Employment Agreement For New GM  
**Date:** Nov 22, 2024 12:13 AM

---

Chairperson Schmitz, Other Honorable Members of the IVGID Board, and Trustees Elect Mick, Michelle and Michaela -

It just keeps happening over and over again. Don't you realize you have at least one staff/quasi staff mole who is working to undermine your efforts? And who would that be? Either Erin Feore, or Sergio Rudin. Or perhaps the two of them! To advance the interests of the new board which doesn't want our new GM. Rather than this Board. What do I mean? I have two examples.

First example. Listen to Mr. Rudin's staff memo:

"On November 13, 2024, the Board of Trustees by majority vote selected Mr. Kent Walrack as the District's new General Manager following two interviews. At this same meeting, the Board of Trustees directed District General Counsel and the Human Resources Director to provide to Mr. Walrack an eighteen-month contract, **using the previously Board approved General Manager employment agreement template.**" That template which was used for Mr. Magee's contract provided a one year's severance payment should Mr. Magee's position be terminated by the Board.

Continuing, "on November 18, 2024, General Counsel provided to Mr. Walrack the District's offered employment agreement. **The recommended agreement is fully within the spirit of the draft template approved by the Board on January 25, 2024.**" This is an untrue statement. **Instead of incorporating the one year's severance payment included in the January 25, 2024 agreement, the current proposed agreement incorporates a six month's severance payment.** And as we see, this has now become a sticking point because Mr. Walrack has asked for the same severance payment as Ms. Feore volunteered to give to Mr. Magee.

Ms. Feore and Mr. Rudin weren't directed to offer what they offered to Mr. Walrack. So why are they undermining the decision of this Board? Because their loyalties lie elsewhere. As Principle Rooney in Ferris Bueller's Day Off told Mrs. Bueller, **"wake up and smell the coffee!"** Smell the coffee Board members! We don't need individuals like these two whose loyalties lie elsewhere. And obviously, this issue has unnecessarily become one because Mr. Walrack is rightly concerned the new Board is going to terminate his employ next month. And the less it costs the District, the better. The more it costs, the less likely Mr. Walrack will be terminated. Before he's even had a chance to prove his worth.

In fact if this Board wants to further protect Mr. Walrack, it should offer him a full 18 months of severance payments. Or maybe, 24 months. Remember, this payment only comes into play if the new Board has no cause to terminate him and does just that. So it's not really a cost to the District. It's a **"poison pill"** to protect Mr. Walrack!

Second example. Paragraph 6.4: "General Manager may voluntarily terminate employment at any time **by giving not less than thirty (30) days' notice.**"

Paragraph 6.5: "If General Manager is terminated by the Board of Trustees without cause, then General Manager shall receive a one-time, lump sum cash payment equivalent to" **A LOT OF MONEY!**

So if we prejudice Mr. Walrack by terminating his employment without good cause, he gets paid for his trouble, inconvenience and undue expense. But if Mr. Walrack terminates the same employment without good cause, we local parcel owners are severely prejudiced and expensed by again having to go through the process of finding another GM. Didn't this prejudice happen with Mr. Magee? **And what did we learn?** Bueller? Bueller?

What did Einstein say about repeating mistakes supposedly learned? Your crack negotiators, Ms. Feore and Mr. Rudin are **"insane in the membrane!"**

I don't hold Mr. Walrack responsible for this lack of mutuality. I hold Ms. Feore and Mr. Rudin! Our crack negotiators. **So do something about it Board members while you still have the opportunity!**

If you don't, I plan on suggesting to Mr. Walrack once his employment is confirmed that he do something about it!

You people just never, never learn.

Respectfully, Aaron Katz

## **EXHIBIT "N"**

**Heidi White**

---

**From:** Susan U. Griffith  
**Sent:** Wednesday, November 27, 2024 10:20 AM  
**To:** Heidi White; Erin Feore  
**Cc:** Sergio Rudin  
**Subject:** Additional Information - General Fund Cost Centers: GM and Finance  
**Attachments:** General Manager Cost Ctr Estimate FYE 06.30.24.pdf; Finance Cost Ctr Estimate FYE 06.30.24.pdf; FISCAL YEAR 2024 - GM and Finance Cost Ctr Budget Detail - positions.pdf

Hello,

Please find attached, "General Manager Cost Ctr Estimate FYE 06.30.24" that has estimated labor-related expenses for the General Manager Cost Center. Attachment, "Finance Cost Ctr Estimate FYE 06.30.24" has estimated labor-related expenses for the Finance Cost Center.

RE – GM:

The General Manager estimate does not include labor-related expenses to pay for the Contracts & Purchasing Manager and Contracts Admin positions approved by the Board. Additionally, the estimate assumes that there will be a General Manager salary paid throughout the remainder of the fiscal year. If the General Manager is terminated, there would be a period of time when the position is vacant. There would be salary savings realized if this were to occur. For your information, staff verified that the payroll system did not have the General Manager pay allocated to any other funds. Payroll records have the salary expense coded to the General Manager cost center. This agrees with the detailed position listing from the Tyler budget module. You will find the full General Manager salary listed on the attachment, "FISCAL YEAR 2024 - GM and Finance Cost Ctr Budget Detail - positions".

RE - FINANCE:

In looking to see what may be available in the General Fund to cover the severance payout during FY2024-25, all other General Fund cost centers are fully-staffed with the exception of Accounting & Finance. The estimate for Accounting & Finance includes staff needed to complete the audit, get caught up on the backlog of work, finish the contracted Tyler work, and to function as an efficient, effective, responsive department moving forward. This differs from the finance cost center budget detail – positions list.

SUMMARY:

The General Manager contract severance & medical payout would be funded from estimated savings in the General Manager & Finance Cost Centers:

Estimated amount under budgeted at FYE 06/30/25 for General Manager Cost Center 10001010: \$235K (including benefits)

Estimated amount under budgeted at FYE 06/30/25 for Accounting & Finance Cost Center 10001212: **\$150k** \* (salary only)

- Please Note: Finance still needs to provide workstation equipment for some of the new personnel and Tyler Training later in the fiscal year. These costs have not been quantified, however, the \$25,500 additional possibly needing to be transferred to the General Manager cost center for severance and medical payout will leave an estimated \$124,500 remaining in the Accounting & Finance Cost Center. This amount is sufficient to provide for these costs or additional temporary staffing, if needed.

## RE - CENTRAL SERVICES COST ALLOCATION INFORMATION

The Central Services Cost Allocation approved by the Board and reported on Form 4404 for Budget FY2024-25: 80% Services & Supplies costs for IT and Accounting Budget staff; 20% labor-related costs for HR and Accounting.

IVGID's Central Services Cost Allocation Method Info: From Policy 18.1.0 :

2.0.2 The proportion of the allocation will be based on budget data in form of statistics or amounts:

2.0.2.1 –Eighty percent (80%) of Budget and Accounting overhead costs, net of credit for interest earnings, are allocated on the basis of Services and Supplies expense fund.

2.0.2.2 – Human Resources, Payroll and twenty percent (20%) Budget and Accounting costs are to be allocated on the basis of a blended rate of budget full-time equivalent positions, wages and benefits.

2.0.3 The basis of the allocation will be scheduled in support of current and be presented to the Board of Trustees in conjunction with establishing the Operating Budget for each fiscal year.

I hope this information is of help in making your decisions.



**Respectfully submitted,**

*Sue*

Susan Griffith, MBA/MAcc  
Interim Director of Finance  
Incline Village General Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451  
[sug@ivgid.org](mailto:sug@ivgid.org)  
(775) 832-1100 x 1028

General Manager General Fund Cost Center 10001110 - Estimate of Labor Costs for FY2024-25

GL Object #	DESCRIPTION	Total Payroll Budget	Estimated Biweekly Payroll Budget	Average Biweekly Payroll through 11/30	Average Biweekly Payroll Beginning 12/1 - GM	Average Biweekly Payroll Beginning 12/1 - Other	GM	Director of Administration and District Clerk (.5 FTE)	To
5010	Salary	645,702	24,835	15,092	9615	9460	139,423	141,901	
5012	Hourly								
5020	Other Earnings					165		2,473	
5050	Taxes	47,637	1,832	871	794	795	11,519	11,928	
5100	Retirement Fringe Ben	125,104	4,812	2,938	2115	2050	30,673	30,753	
5200	Medical Fringe Ben	22,661	872	1,086	1154	872	16,731	13,074	
5250	Dental Fringe Ben	1,470	57	74	0	57	-	848	
5300	Vision Fringe Ben	133	5	7	0	5	-	77	
5400	Life Ins Fringe Ben	1,075	41	62	18	18	261	268	
5500	Disability Fringe Ben	2,854	110	4	47	48	688	717	
5600	Unemployment Fringe Ben	9,346	359	235	156	156	2,260	2,341	
5700	Work Comp Fringe Ben	43,477	1,672	1,159	725	726	10,512	10,887	
Grand Total		899,459	34,595	21,528	14625	14351	212,067	215,266	

Note: None of these costs are part of the Central Services Cost Allocation Plan in FY2024-25.

Finance & Accounting General Fund Cost Center 10001212 - Estimate of Labor Costs for FY2025-26

GL Object #	DESCRIPTION	Total Payroll Budget	Average Biweekly Payroll through 11/30	Estimated Payroll Through 12/31	Director of Finance 1/1 - 6/30	Controller	122201 - Accountant 1	122202 Accountant 1	122203 Accountant 1 3/1 - 6/30	122401 - Sr. Accountant 1/1 - 6/30	122501 - Management Analyst	122301 - Budget Analyst	122802 - Accounts Payable Technician	Special Prj Pt Time
5010	Salary	1,127,715	24,547	48,290	110,000	73,219	46,278	42,134	22,687	50,795	45,000	50,535	37,541	33,800
5012	Hourly		4,942	7,895						-	-			
5013	Other Earnings		72	465										
5014	Overtime		708	1,395										
5020	Other Earnings	14,186	110	-								1,166	5,927	
5030	Leave		883	2,477										
5050	Taxes	92,406	2,450	4,638	8,747	5,828	3,680	3,351	1,804	4,039	3,579	4,114	3,456	2,587
5100	Retirement Fringe Ben	193,162	4,404	8,421	19,030	12,668	8,006	7,288	-	8,790	7,784	8,944	7,519	-
5200	Medical Fringe Ben	127,266	3,276	6,664	10,142	4,371	10,142	4,371	5,461	10,142	4,371	9,145	4,371	-
5250	Dental Fringe Ben	8,902	238	484	782	298	782	298	421	782	298	586	298	-
5300	Vision Fringe Ben	900	25	51	75	34	75	34	41	75	34	50	34	-
5400	Life Ins Fringe Ben	2,080	156	538	207	135	87	78	42	95	84	96	81	-
5500	Disability Fringe Ben	5,510	15	53	547	359	230	207	111	252	224	254	213	-
5600	Unemployment Fringe Ben	19,148	477	903	1,721	1,143	724	659	355	794	701	808	677	507
5700	Work Comp Fringe Ben	89,947	2,353	4,452	8,298	5,523	3,491	3,303	1,779	3,982	3,527	3,897	3,279	2,652
Grand Total		1,681,222	44,658	86,727	159,548	103,576	73,494	61,721	32,700	79,744	65,601	79,592	63,394	39,546

**FISCAL YEAR 2024-25**

**DETAILED LISTING OF POSITIONS BUDGETED WITHIN SALARIES  
IN THE GENERAL FUND  
FOR THE GENERAL MANAGER AND ACCOUNTING/FINANCE  
COST CENTERS**

**Detail Listing in Tyler for Positions Budgeted for in FY2024-25**

General Fund Executive – General Manager Cost Center (10001110)

Position Details:

Details **4**

Year	Period	Line	Description	Amount	Quantity
2025	1	10	111001 - GENERAL MANAGER - 1	326,353.00	1.00
2025	1	20	Salary Reserves	69,101.00	1.00
2025	1	30	111601 - DIRECTOR OF ADMIN ...	185,713.00	1.00
2025	1	40	111401 - DISTRICT CLERK - 0.5	60,249.00	1.00

General Fund - Finance Accounting Cost Center (10001212)

Position Details:

Details **15**

Year	Period	Line	Description	Amount	Quantity
2025	1	10	Director of Finance	0.00	1.00
2025	1	20	122601 - PURCHASING & CONTR...	142,398.00	1.00
2025	1	30	521602 - PW CONTRACT ADMIN ...	92,966.81	1.00
2025	1	40	1222501 - MANAGEMENT ANALYST - 1	90,000.00	1.00
2025	1	50	122301 - COMMUNITY SVCS BUD...	101,069.00	1.00
2025	1	60	122101 - CONTROLLER - 1	146,437.00	1.00
2025	1	70	122401 - SR. ACCOUNTANT - 1	101,589.00	1.00
2025	1	80	122802 - ACCOUNTS PAYABLE T...	75,082.00	1.00
2025	1	90	122201 - ACCOUNTANT - 1	92,555.00	1.00
2025	1	100	SPECIAL PROJECTS - FINANCE KW - 1	0.00	1.00
2025	1	110	122202 - ACCOUNTANT - 1	84,267.00	1.00
2025	1	120	121901 - Assistant Director...	176,001.00	1.00
2025	1	130	122203 - ACCOUNTANT - 1	0.00	1.00
2025	1	140	Special Projects - Rashid - 1	0.00	1.00
2025	1	150	SPECIAL PROJECTS - FINANCE PD - 1	25,350.00	1.00

## **EXHIBIT "O"**

# 05/31 - Supplemental Item G.3.B.

## Incline Village General Improvement District Central Services Cost Allocation Plan For the Fiscal Year Ending June 30, 2025

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
Base Cost												
Budgeted Information Technology	\$ 1,462,079											
Percentage of Costs Allocated	80%											
Allocation based on Services & Supplies	114,419	440,363	112,310	39,694	36,624	253,645	55,772	7,571	4,220	51,731	53,308	1,169,663
Budgeted Accounting - Invest. Inv.	\$ 2,273,984											
Percentage of Costs Allocated	80%											
Allocation based on Services & Supplies	177,957	684,900	174,677	61,745	56,962	394,496	86,742	11,775	6,564	80,457	82,911	\$ 1,819,187
Blended Allocation	13%	23%	10%	3%	4%	24%	7%	1%	1%	6%	9%	100%
Budgeted Human Resources	\$ 1,068,652											
HR + 20% Accounting	\$ 1,523,449											
Based on Wages, Benefits & FTE	198,841	346,385	146,388	45,312	53,426	358,327	109,197	11,608	18,971	92,236	142,819	\$ 1,523,449
Central Services Cost Allocation	\$ 770,256	\$ 1,471,647	\$ 433,374	\$ 146,757	\$ 147,012	\$ 1,006,468	\$ 251,651	\$ 30,954	\$ 29,756	\$ 224,424		\$ 4,582,299
Annual Billing for Adopted Budget	\$ 1,471,647											\$ 46,193,707
Baseline Budget												\$ 46,193,707
Overhead Rate for Charging vs Actuals	10.7%	10.2%	11.3%	10.1%	10.0%	9.2%	9.2%	8.0%	10.4%			10.6%

Board Approved 05/31/2024

Attested By:

My name is Dr. Myles Riner, Valerie Court, Incline Village

Trustee Schmitz, your effort to appoint a new GM at the end of your term is in incredibly poor taste. You may consider yourself the savior of Incline, but in fact during your term in office you have attempted to take a sledgehammer to IVGID and done a great disservice to this community, and it will take some time to repair the damage. Those most affected by this last maneuver, I believe, are your friends and supporters, who have lost all credibility attempting to defend the indefensible.

Trustee Dent, thank you for your service to IVGID during your tenure on the Board, but you have tarnished your record by your actions over the last two years. I don't know if you have any interest in running for another public office, but these actions, especially this last attempt to appoint a new GM on your way out the door, will follow you around like a bad penny.

Trustee Tulloch, I suspect you see yourself as the last barricade to profligate IVGID spending, the guardian of the pinched penny, as it were; but with your comments at the Department of Taxation and your actions today, I can't imagine why any of the Trustees on the new Board, or the Committee on Local Government Finance, would pay any attention to what you might have to say.

Good luck to the new Board. You have your work cut out for you.

Thank you.