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 2 INCLINE VILLAGE
 3 GENERAL IMPROVEMENT DISTRICT
 4 BOARD OF TRUSTEES
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 9 TRANSCRIPT OF HEARING
 10 PUBLIC MEETING
 11 Live and Via Zoom
 12
 13 Held at the Boardroom
 14 893 Southwood Boulevard
 15 Incline Village, Nevada
 16
 17 Wednesday, May 29, 2024
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 20
 21
 22
 23
 24 Reported by: Brandi Ann Vianney Smith
 25 Job Number: IVGID 42

1 APPEARANCES
 2
 3 **BOARD MEMBERS PRESENT**
 4 SARA SCHMITZ, CHAIR (via Zoom)
 5 MATTHEW DENT, VICE CHAIR
 6 MICHAELA TONKING, SECRETARY
 7 RAY TULLOCH, TREASURER
 8 DAVE NOBLE, MEMBER
 9
 10
 11 **ALSO PRESENT**
 12 SERGIO RUDIN, LEGAL COUNSEL
 13 HEIDI WHITE, DISTRICT CLERK
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1 Incline Village, Nevada - 5/29/2024 - 6:00 P.M. 4
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 3
 4
 5 TRUSTEE DENT: I'd like to call the IVGID
 6 board meeting to order. Today's is Wednesday, May
 7 29th, it is 6:00 p.m. We are located at 893
 8 Southwood Boulevard, and we're also online via Zoom.
 9 We will begin with item A, the Pledge of Allegiance.
 10 A. PLEDGE OF ALLEGIANCE
 11 (Pledge of Allegiance.)
 12 B. ROLL CALL OF THE TRUSTEES
 13 TRUSTEE DENT: Trustee Tulloch?
 14 TRUSTEE TULLOCH: Present.
 15 TRUSTEE DENT: Trustee Tonking?
 16 TRUSTEE TONKING: Here.
 17 TRUSTEE DENT: Trustee Noble?
 18 TRUSTEE NOBLE: Here.
 19 TRUSTEE DENT: Trustee Schmitz?
 20 CHAIR SCHMITZ: Here.
 21 TRUSTEE DENT: And I'm Trustee Dent. All
 22 five trustees are present.
 23 C. INITIAL PUBLIC COMMENT
 24 MR. KATZ: Good evening. Aaron Katz,
 25 Incline Village. I have several written statements

5

1 I've given to Mr. Magee to be attached to
2 the minutes of the meeting.
3 I'd like to talk a little bit about how we
4 got into the financial mess we're in, my view at
5 least. Art Wood, who started Incline Village, had a
6 vision and his vision was not what we've got today.
7 But unfortunately over the years, our predecessors
8 took in more and more of our community facilities,
9 even though we were not large enough to financially
10 support them, which over the years, cost us more and
11 more to maintain. Then everything we obtained ended
12 up costing more and more to renovate and improve
13 because improvements don't last forever. Then we
14 had to hire more and more personnel. Then we got
15 this notion that, well, although we can't
16 financially support all of this, let's go into the
17 commercial recreation business. And now we're
18 trying to attract the tourist of the world.
19 Well, eventually the chickens would come
20 home to roost, and they've come home. We're not a
21 city, we're not a town, we're not a homeowners
22 association. We're a limited purpose special
23 district with limited powers. And we can't afford
24 to pay the people that we have here what we're
25 paying, and we're grossly overpaying for staff.

7

1 Memorial Day commemoration on the proposed war
2 memorial site on the Village Green. As you can see
3 from the photos that I have, it was fairly well
4 attended. It included the Incline Village Junior
5 ROTC, that' the color guard. We had a bagpiper
6 commemoration and some speeches. As you can see by
7 the photos, as I've said before, it truly is the
8 perfect site. And the stairs, the natural stage,
9 it's served us well.
10 We will be doing the 4th of July ceremony
11 this year at the same site. The Incline Village
12 parade will terminate at that site, as well as the
13 flag retirement ceremony that the Boy Scouts of
14 America do at that site.
15 Once again, I would like to entreat you to
16 consider the proposal for the war memorial at this
17 location, and to formally vote and accept this as
18 the proposed location. Frankly, we're in limbo
19 until it does happen. We think that we could get
20 the cobblestone plaza done in about three days, the
21 flagpoles, about the same amount of time, and of
22 course the monument would take longer to do. Please
23 note that we have a limited construction season here
24 in Incline Village and we'd like to try to get
25 something done this year. If not, we're into next

6

1 I saw in the news the other day the school
2 district hired a new superintendent, and they said
3 his salary was \$280,000 a year. Well, that's
4 basically less than what Mr. Magee's been paid.
5 Although that may be a legitimate salary for a
6 superintendent of a school district, I submit it's
7 not an appropriate salary of a general improvement
8 district. So we have at a deficiency, financially,
9 and it's growing more and more. Now look at our
10 central services transfers, they've gotten
11 completely out of hand.
12 Mr. Magee says, "Where does the money come
13 from to cover the deficiency?" If it's a legitimate
14 question, we have no source other than the rec fee,
15 but the rec fee is not a tax, and you're using it as
16 if it is a tax. In fact, your budgeting to include
17 it in your budget and then trying to budget expenses
18 that'll match for it, which is totally improper.
19 Our envelope is too large, we need to
20 downsize, we need to dispose, we can't keep going as
21 we're going, it's unsustainable. It's worse than
22 ware and I ask we start divesting ourselves.
23 Thank you.
24 MR. GROSS: Good evening, Michael Gross.
25 I just wanted to share that we held the

8

1 spring.
2 Please look at the charts, well attended,
3 we even had a large 3x5 poster of the proposed
4 monument on display, and a lot of people came up
5 afterwards and looked at it. All were there, and,
6 yes, there were dogs there and -- but we had a great
7 time, and it was well attended.
8 Thanks for your time.
9 MS. JEZYCKI: Good evening. Michelle
10 Jezycki. I'm a resident of Incline Village.
11 Safe to say that the last budget meetings
12 were painful, and I share the frustration of
13 everyone that has experienced that. It seems quite
14 unorganized, duplicative, and at some point the
15 documents that we could access online seem to be a
16 large data dump of all kinds of line items that were
17 not categorized. It didn't seem like prudent
18 financial management and didn't resemble any sense
19 of zero-based budgeting. It appears that we need a
20 finance office that can coordinate and escort these
21 departements through the budget process, rather than
22 play telephone operator.
23 I'm curious where the strategic initiative
24 is in this process; speaking of which, because my
25 background is in HR, I'm gravely concerned about the

9

1 role of HR in this process. For these days-worth of
 2 the painful and unfortunately largely unproductive
 3 budget meetings, the increasing staff costs has been
 4 consistently raised and questioned, and rightfully
 5 so. Is our HR a function, merely transactional
 6 office or are they a strategic partner of
 7 leadership? If not the latter, I recommend bringing
 8 them to the table as human capital is a key element
 9 to the success of our district. These questions
 10 should be able to be answered by HR in collaboration
 11 with our GM.

12 I'd also like to point out from what I
 13 could tell of the documentation that I was trying to
 14 sift through, that it appears there is a 68 percent
 15 increase in the consultive services. At some point,
 16 it seems like we're hiring consultants for our
 17 consultants while the reports that they create seem
 18 to be, historically at least, collecting dust. The
 19 assistant GM, whether it's funded or not funded, has
 20 been called out on numerous occasions, not most
 21 recently, but I believe that the idea of creating
 22 that is basically like throwing darts in the dark.
 23 I think we need to back up and look at HR function
 24 as an overall process and system of the District.
 25 I'm happy to hear that the community

10

1 ambassador position was turned down last night. It
 2 seems there's a need to conduct a classification and
 3 compensation study to truly identify the positions
 4 that we have adequately staffed, and which roles or
 5 voids that need to be filled. Conducting such a
 6 class and comp study will also ensure we are in line
 7 with market pay for all positions.

8 At one point another position was
 9 discussed, it was not brought last night but the
 10 previous budget meeting, regarding the senior HR
 11 analyst and risk management position that was vacant
 12 for ten years. Again, I think a class and comp
 13 study would be beneficial.

14 The beach house, the access study from 4
 15 million to 16, that's goes without saying, seems to
 16 me we need to go back to the drawing board.

17 With HR costs increasing, I think there's
 18 plenty of talk, we talked about the -- I just ran
 19 out of time.

20 MR. HOMAN: Mick Homan, Incline resident.
 21 I have a couple of suggestions on the
 22 proposed budget.

23 First, stop the shell game with the
 24 general fund. The fund's in dire financial
 25 condition due to excessive spending and revenues

11

1 that aren't keeping pace. The recommendation to fix
 2 this by allocating millions of dollars of costs from
 3 the general fund to other departments is window
 4 dressing. It's a smokescreen that harms the
 5 District. Our recreation venues already have
 6 bloated cost allocations, increasing them only makes
 7 it impossible to properly manage their performance.

8 In addition, allocating more costs to
 9 departments and venue managers who have no ability
 10 to influence or optimize the underlying costs
 11 reduces accountability and makes it impossible to
 12 effectively manage them. We need allocation
 13 policies that provide better transparency so we can
 14 shed light on issues and facilitate real solutions.

15 Second, let's face economic reality. The
 16 recommended budget has a \$4.6-million deficit;
 17 that's not acceptable or sustainable. We need a
 18 constructive combination of reduced spending and
 19 increased revenue to fix this. On the cost side,
 20 start with some low-hanging fruit. Eliminate the
 21 1.6 million for the beach access project, and
 22 340,000 to fund the new GM role -- assistant GM
 23 role. Neither's needed. Eliminate spending on
 24 consultants for accounting processes or cost
 25 allocations. We're short staffed, so we can't even

12

1 keep up with basic tasks. We need to staff
 2 organization before we can take on more. However, I
 3 do think slashing the marketing budget is
 4 shortsighted. With underutilized golf and ski
 5 facilities, every dollar spent on effective
 6 marketing can deliver a multiple in terms of added
 7 revenue. On the revenue side, we see little
 8 increase in tax revenues in recent years. Can we
 9 lobby Washoe County to make sure we're getting our
 10 fair share?

11 One source we do control is the facility
 12 fee. We have trustees stating the \$780 in the
 13 proposed budget is too high. They talk as if our
 14 rec facilities should be self-sustaining. At best,
 15 that's disingenuous. We're fortunate to have one
 16 venue that subsidizes the rest. For municipalities,
 17 parks and recs is a service that is supported by
 18 property taxes. The reality is the fee needs to
 19 increase. We need to cover our budgeted shortfall
 20 to avoid going insolvent. It's needed for the
 21 backlog and critical capital projects and to address
 22 the deferred maintenance list. We're kicking the
 23 can down the road because we don't have the funds to
 24 do regular maintenance, and it shows in the
 25 condition of our facilities. The proposed fee is

1 roughly the same as it was 16 years ago. We receive
2 an incredible value for the fee, even at two to
3 three times the prosed amount. As a resident, I
4 have no problem with an increase.
5 Trustees have mentioned bonding is an
6 alternative for funding rec infrastructure, that's
7 fine, but only in combination with an immediate
8 increase in the facility fees. Bonding costs more
9 in the long run, particularly at today's interest
10 rates along with legal and unwriting fees. And of
11 course we'll need to increase the facility fees to
12 pay for the borrowings anyway. So let's stop
13 kicking the can down the road. Let's make the
14 decisions that we need to make now.
15 Thank you.
16 MR. DOBLER: I'm going to try to discuss a
17 few things that maybe you should consider. We were
18 concerned about the rec fee that it was being used
19 for programs because if you read the statute, the
20 statute says to be used -- to make the facilities
21 available for use. The facilities. We interpreted
22 that is the money for the rec fee should be poured
23 into capital assess, but not for programs.
24 We had the Audit Committee, and the Audit
25 Committee, in general, agreed that that was indeed

13

1 the case, but the lawyer at the eleventh hour said,
2 well, these programs are incidental, and the word
3 "incidental" can be anything you want it to be.
4 So I thought we had come to a conclusion,
5 and I know Tonking was all for it because it makes a
6 lot of sense, that we had eight years where we did
7 not need the rec fee for operations at all, and the
8 rec fee could be used only for capital projects.
9 And we said, well, that's great. Now we're actually
10 complying with the statute, and at the same time,
11 our operations, while not breaking even for
12 depreciation, at least we're not funding money out
13 of the door to support programs. That worked fine
14 for six or seven years. The problem is as we raised
15 the rec fee for capital projects, very little, if
16 anything, got done. I went back and looked
17 yesterday.
18 Our capital project expenditures versus
19 budget was only 47 percent. As a result, we built
20 up this huge fund balance of capital in the
21 community service fund, and now it's been -- the
22 last year and this current budget, it's being eaten
23 away by overspending for operations. But you need
24 to get a handle on the truth of this whole thing is
25 that you got to be able to support your operations.

14

1 We have a huge infrastructure that is going to need,
2 in my view as a developer, around \$50 million over
3 the next ten years to keep these facilities in
4 tiptop shape. And you're not going to do it by
5 feeding it in operations.
6 And you can raise it to whatever you want
7 to. The poor, hard-working people are going to get
8 their rents raised, and maybe the elite like Mr.
9 Noble doesn't really care about that, but for I'm
10 for the poor guys and I'd like to see this thing
11 being more properly operated.
12 Thank you.
13 MS. MILLER: Pamela Miller, Incline
14 Village.
15 I've been listening to the comments, and I
16 just want to point out that there's a tremendous
17 amount of people in Incline Village that are really
18 hurting right now because of the insurance crisis.
19 For instance, at Ski Way Ridge, their monthly
20 assessments went from \$500 a month to \$1,700 a
21 month. I live at White Pines Estates, and we were
22 paying \$28,000 for insurance, comprehension, we were
23 given a policy for \$1,350,000 per year with a
24 \$250,000 deductible, and we said we can't possibly
25 do that. Then we were given a policy of \$168,000

15

1 a year with a \$50,000 deductible and no wildfire
2 coverage, no snow coverage, no ice coverage, hail,
3 sleet, rain, and exterior walls only, and then a
4 whole, long list of exclusions.
5 I would venture that half the people --
6 and I know individual homeowners are being impacted,
7 but condos are rated commercial, and so insurance
8 has gone up, 8-, 9-, 10-, 12-fold, and I'm hearing
9 stories all over town of people thinking that they
10 need to move because they can't pay the \$14,000
11 special assessments, in some case, \$20,000 special
12 assessment, so I'm just not real sure that this is
13 an appropriate time to be looking at increased fees
14 for the general population with all the other
15 increases in fees that are going up right now.
16 TRUSTEE DENT: Zoom, please.
17 MS. KNAAK: Oh, hi. Yolanda Knaak, Martis
18 Peak.
19 I just wanted to weigh in that I agree
20 with Mr. Dobler's comments that we need to think
21 about some of these people that are struggling
22 with -- financially. And also with the last
23 comment, I've heard a lot of the condos, which I
24 don't live in a condo, but I've heard a lot of them
25 are having trouble with insurance, and that's really

16

17

1 concerning.

2 Thank you very much.

3 MR. WRIGHT: Frank Wright, Crystal Bay.

4 I'm a candidate for the Board of Trustees,

5 and as I look down the road, I'm not sure what the

6 current board is going to leave for the new trustees

7 coming in. If I were elected, I'd feel horrible

8 about walking into a nightmare that's before us.

9 There is some serious financial problems. We got

10 board packets that they copied the Los Angeles phone

11 book and put it out as a board packet, there's not a

12 lot of substance in it. They're not doing too many

13 things that are really beneficial to our community,

14 and they're trying to cover it up by putting stuff

15 out that makes no sense.

16 We have a problem. It's upon us. The

17 condo owners, they're not the only people who are

18 going to be facing the dilemma of the entire

19 insurance premiums. The apartments as well, with

20 some of the poor people in our town are going to be

21 facing much larger rents and will probably have to

22 leave town. And you're going to throw a \$8- \$9,000

23 rec fee out. And, by the way, the rec fee really

24 isn't even a legal tax. It's illegal. It's a fee

25 that's a tax to our property taxes, but it's a fee,

18

1 and there's no statutory limit on it. You could go

2 a hundred, 200, 3,000, 5, you can go to anything you

3 want. But what are you getting for it?

4 My complaint in the last go-around when

5 you took the rec fee away and didn't have one the

6 last couple of years, what am I getting for it?

7 What exactly is being delivered to my property? The

8 answer's nothing. Nothing. I get nothing for it.

9 And why would you pass a rec fee and make the people

10 who live here pay for something they already own?

11 It doesn't make sense. And if you're using it not

12 for purposes other than what it's supposed to be

13 for, then you're stealing, and it would also be

14 stealing from the people in town. The condo owners

15 and the people in the apartments, they're the ones

16 hit now, but pretty soon, it's going to go to the

17 homeowners and their insurance rates are going to go

18 up.

19 I just don't understand how we cannot make

20 any kind of budget cuts by eliminating overspending.

21 And when has anybody in this town ever seen

22 reductions in employment, reductions in costs,

23 reductions in spending? We don't see that. All we

24 see is we have more and more ideas of putting bigger

25 and bigger facilities in. Unbelievable.

19

1 You haven't got the money to put a

2 \$12-million facility down at the beaches. How are

3 you going to do that? Mr. Noble wants to bond, he

4 bonds everything, but you gotta pay it off, and it's

5 only a four-month operation. Who in the heck was

6 thinking in their right mind to put a \$12-million

7 operation in in a four-month season?

8 All these things are falling apart. Our

9 tennis courts are falling apart because we don't

10 take care or maintain them. They want to replace

11 three tennis courts for \$6 million. Give me a --

12 (Expiration of three minutes.)

13 TRUSTEE DENT: Do we have any other public

14 comments?

15 MR. BELOTE: We do not.

16 TRUSTEE DENT: That closes item C.

17 D. APPROVAL OF AGENDA

18 TRUSTEE DENT: Any changes with the

19 agenda?

20 Seeing none, the agenda is approved.

21 Moving on to item E.

22 E. REPORTS TO THE BOARD

23 E 1. Beach Access Survey Results

24 TRUSTEE DENT: Results by Kevin Lyons,

25 Government Sciences, this can be found on page 4

20

1 through 32 of your board packet.

2 MR. LYONS: I was asked to come and just

3 make a few comments on the survey that was done

4 recently. The title was Beach Access. Any

5 questions out of the gate by the way? How long ago

6 was the survey done? The survey was on April 30th

7 and ended May 2nd of this year.

8 TRUSTEE TONKING: Can you talk to me a

9 little bit about how the answers to some of those

10 questions were created? I don't think it was -- the

11 actual range of answer that could exist for a

12 question, and so it felt like it was a very leading

13 survey compared to other ones.

14 MR. LYONS: What would be an example?

15 TRUSTEE TONKING: The first one is one.

16 MR. LYONS: Yeah. The first one's a good

17 one. We can talk to that while you're looking.

18 The first, one of the rules in writing

19 surveys is that you can't expect everyone to

20 actually read the question correctly. And so this

21 is one where the question was: If the beaches were

22 restricted with automated access during the off

23 season, which one of these do you think makes the

24 most sense?

25 And judging from some of comments, a lot

21

1 of the people disregarded the "if the beaches were
 2 restricted" part. So that question was designed to
 3 find out the relative value of the three choices
 4 from people who -- and to wipe out the people that
 5 are not sure or are not there in the off season.
 6 TRUSTEE TONKING: Wouldn't it just make
 7 sense to offer a survey that had a logic sequence
 8 that said "do you want it?" and then they could go
 9 into the logic sequence so those who said no
 10 wouldn't have answered seven of these questions?
 11 MR. LYONS: The logic, skip logic,
 12 basically, makes a lot of sense if there's resident
 13 expertise on the topic. That's one of the important
 14 quality controls. You don't want -- you don't
 15 expect a lot of residents to have legal training and
 16 fiduciary duty experts or anything like that you
 17 have to be to understand the beach deed issue. And
 18 so this one focuses the question on what they do
 19 have good sense on, which is how to use the beach,
 20 how would they use the beach, and that's what we're
 21 trying to tap in in answering the question.
 22 We've talked about Q 1. And moving down,
 23 Q 2 was designed -- as you guys may remember from
 24 the training we actually did, there's the what's the
 25 problem we're trying to solve. And so the design of

22

1 Q 2 was to identify possible plausible problems that
 2 we heard as we were designing the survey, and
 3 fortunately as a resident, talking with people as
 4 well over the years.
 5 One theory I think on this was that, hey,
 6 we got a problem to solve because there's too much
 7 staff time being spent on managing the beach access
 8 system, and so that's the second choice. You can
 9 also see the table view if you want to see the full
 10 questions.
 11 Addressed the beach overcrowding,
 12 actually, lowering the cost of staff time,
 13 preventing unauthorized beach access, making sure we
 14 keep the beaches private, making it convenient for
 15 owners and their guests to go to the beaches, and
 16 then none of these, and the other just as a
 17 catchall. And by the way, that's the reason we do
 18 include the "other," there is a catchall so you
 19 always have a complete answer set if people do want
 20 to write down something even if they don't read the
 21 question correctly.
 22 What we found in Q 2 was that actually the
 23 convenience for the owners and guests was
 24 number one. And this actually reminded of a
 25 discussion we did about ten years ago when we were

23

1 talking about eliminating some of cards, and then we
 2 realized in that discussion that a lot of people
 3 really like having their cards, if you can imagine,
 4 having to go down manually with your guests. But
 5 it's much more convenient otherwise. And then
 6 keeping the beaches private was number two, and then
 7 kind of a tie is the unauthorized beach access and
 8 then overcrowding, which are different issues, of
 9 course, and that's why these were separated out that
 10 way.
 11 Then number 3 was designed to get some
 12 ratios of: Keeping our beaches private and
 13 protecting the beach deed is important to me,
 14 keeping our beaches private and protected with the
 15 beach deed is not important to me.
 16 That's a different question than, for
 17 example, should we enforce the beach deed, which
 18 would require more of a legal analysis.
 19 TRUSTEE TONKING: I feel like that
 20 question's also leading, though, because you're
 21 assuming -- at least when I read it and when I read
 22 this and many other people who reached out to me
 23 about this survey in concern, is it's saying -- the
 24 way that it can be interpreted and you could argue
 25 there's certain words that are legal versus

24

1 enforcing or not, but protecting the beach deed
 2 could be very important to somebody, but keeping the
 3 beaches private don't necessarily go hand in hand
 4 with having access, and you're having an access
 5 survey.
 6 I don't agree with some of the wording of
 7 these questions is all.
 8 MR. LYONS: Yeah, if you have any specific
 9 feedback on that one. This is one where it's pretty
 10 clear that you have "is important" and "not
 11 important" to me. And we usually don't allow an
 12 "and" to your point unless you want to know if they
 13 like both. In this case, the two things are related
 14 enough that it makes sense to have them combined.
 15 We're also limited by the number of choices too. Of
 16 the other choices, we could have separated them out,
 17 but we had actually covered that in the previous
 18 question as well.
 19 Anyway, the ratio there was about ten to
 20 one in favor of it is important to the people.
 21 Then we had the: Makes sense to restrict
 22 off season access to the beaches, so Incline Beach,
 23 Burnt Cedar, and Ski Beach, and those were more of a
 24 wash, getting a little more specific into the access
 25 question. There are some differences there that I

25

1 can point out when I show you another filter as
2 well.

3 And then the last question was kind of a
4 separate topic, which is kicking off, potentially,
5 some feedback on the punch card system. It would
6 obviously be a longer process, have a dedicated
7 survey on that related to the conversation we had
8 about ten years ago here.

9 In this case, some ideas were thrown out,
10 just kind of guest rates, one guest card per
11 property, that can be used for venues, that can be
12 used for beach access, having free venue uses,
13 having a fixed number of free uses, like GH property
14 instead of the card. Just throwing out some ideas.
15 And support for them was kind of mixed across the
16 way. There was no obvious winner there, but there
17 was around 20 percent support for everything which
18 might be helpful as you move towards thinking about
19 a portfolio-type solution for folks. Including none
20 of these sound good, which is also about 20 percent.

21 Then the last thing to show you is as you
22 know with the beach deed, it's a deed related to the
23 property owners and their tenants and then the
24 property owners' guests. And so really useful
25 filter to look at in a survey like this is the

27

1 Any other or questions?

2 TRUSTEE TULLOCH: There's some confusing,
3 I think there may be some confusing messages in it.
4 More importantly, when I go through all the
5 responses, it's obvious there's people been filling
6 in multiple surveys or just passing around multiple
7 survey responses.

8 How do you ensure that the surveys are
9 being actually completed by locals, by legitimate
10 parcel owners who are actually paying the bill for
11 this and have the deeded rights to the beach? How
12 do you filter that type? Because there's multiple
13 answers there. Obviously there's been -- I think it
14 would be fair to assume there's been people filling
15 out multiple responses, telling their friends and
16 cousins and grannies to fill them out.

17 MR. LYONS: I probably should have pointed
18 out -- I was trying to keep it brief -- we have a
19 filter called "member panel," and so the difference
20 is between the scientific sample, the people who
21 were in the panel before the survey and the people
22 who might take it and share it. In fact, just for
23 fun, I'll show you what this can look like if you
24 have -- this is how that can go badly. I was
25 showing this to some people today, you can

26

1 owner/non-owner filter to see if there's differences
2 that maybe go one way or another. To really drill
3 down on the owners, what you see is that the owners
4 have a clear preference for the pedestrian gate and
5 the vehicle gate, whereas the non-owners are a bit
6 more of a wash. You're looking at a distribution
7 here. Someone said: Is 35 percent a preference, so
8 yes, of the three choices, that is your winning
9 preference, 21 versus 11 versus 35, that was a
10 choose one.

11 Now when we get to this one, we have a
12 choose three which are most important to you, and
13 you can see, basically, the story is there's a
14 strong trend, owners care more about the beach
15 access and private and convenience than the
16 non-owners.

17 And coming down to the last one on that
18 topic where you have a owner/non-owner difference,
19 the non-owners are much more rated against
20 restricted access, which kind of make sense if you
21 think about it, and also way more in favor the
22 ratio, about 11 to 1, in keeping the beaches private
23 versus not, versus about 4 to 1 for the non-owners.
24 But still, the preference is still there on both
25 sides.

28

1 actually -- in a case like an ice rink in Canada,
2 are we going to keep the ice rink open year round or
3 are just going to have it during the winter? And in
4 this case what happened is we had 60 percent of the
5 panel take it and 1,100 other people took the
6 survey. So, yeah, the cocky people were passing it
7 around, and as you'd expect, there's a difference in
8 the people in the panel, which is almost 2 to 1 have
9 not skated or played hockey versus people who took
10 the survey from passing it around and maybe took it
11 multiple times if they feel like it. But the bigger
12 is who takes it, who shares it with what group, that
13 was about a 7 to 1 ratio the other way. So, yeah,
14 the one that we were just looking at, you do see a
15 little bit of that effect where based on the
16 comments, the survey had some people who were just
17 like don't do anything, don't do beach access, and
18 also they just don't care about unauthorized beach
19 access or keeping the beaches private.

20 That's your off sample there, unscientific
21 sample.

22 TRUSTEE NOBLE: Can somebody take the
23 survey more than once?

24 MR. LYONS: From the unscientific sample,
25 sure.

29

1 TRUSTEE NOBLE: But when we got this, when
2 it comes on the email, it's -- I'm assuming that you
3 can only do it once and then you're locked out.
4 MR. LYONS: That's correct. Or you can
5 edit the survey. You can take it once or you can
6 edit it, but you can only get one response.
7 TRUSTEE NOBLE: One response, one person.
8 MR. LYONS: Per user. Yep. Which is
9 obviously very important, as you just saw too.
10 TRUSTEE DENT: Thank you, Mr. Lyons.
11 CHAIR SCHMITZ: I'm wondering what is the
12 difference, you were showing the two examples of, I
13 think it was owner/non-owner, and then you had panel
14 member and non-panel member. What are the
15 differences between those two categories?
16 MR. LYONS: Owner/non-owner is the person
17 is an owner of the property in Incline Village or
18 Crystal Bay, in the boundary. Or they are a
19 non-owner of the property, a renter, so their
20 address is still here but they are an owner or a
21 renter. Non-owner is just a more general terms that
22 captures weird cases, but owner versus renter. The
23 member panel or other is capturing whether the
24 person was actually in the survey panel when the
25 survey started which is when -- no one knows when

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1 that point, then. I know that there's been a lot of
2 issues getting -- it still doesn't come up on my
3 phone, I still have to get the email, so that's
4 requiring I've been on that email. And another
5 issue is my parents have reached out to you twice to
6 get it, and they are still not getting it on their
7 email. It had to be forwarded to them.
8 I just think that there's some issues and
9 I just know that within my immediate family, and I
10 know that they've been actively trying to do it. So
11 what about all the other people who are signing up
12 who are running into this glitch who are not
13 actively trying to reach out to you?
14 MR. LYONS: I do remember talking with
15 your dad, and there was no glitch. I don't think he
16 was signed up, that's what we kind of emailed him
17 about. That happens sometimes too. There's a
18 saying in software that the problem with software is
19 it does exactly what you tell it to do, and I've
20 certainly been guilty of plenty of operator error in
21 my life.
22 There are -- what you look at is the -- we
23 do monitor for problems that people have, and if
24 they contact us, we respond immediately to solve
25 that problem. We treat every resident just like we

30

1 the survey is going to and they just take it at a
2 high percentage.
3 It's basically letting you see what the
4 open, unscientific, Survey Money, or whatever
5 version of the survey would look like.
6 CHAIR SCHMITZ: So someone when they say a
7 non-panel member, that would show you people who
8 found out about the survey and registered or just
9 took the survey, so that's where you're saying it
10 becomes a separation between scientific and
11 unscientific because you got that delineation?
12 MR. LYONS: Yeah, that's right. A simple
13 way to think about the scientific sample versus the
14 unscientific, open sample is that the representative
15 sample, the scientific sample is going to look --
16 the people taking the survey are going to look like
17 the people not taking it survey, and the biggest
18 problem you have with bias is knowing what the topic
19 is, having an interest in the topic, having an ax to
20 grind, being part of a group that's on one side of
21 an issue. Whenever that happens, you'll see a large
22 number of others taking the survey, then you'll see,
23 typically, a pretty significant difference in the
24 bias of that open sample versus the member panel.
25 TRUSTEE TONKING: I have a question to

32

1 treat every mayor or city manager. So, yeah, if
2 anyone contacts us, if they do have a problem, let
3 us know, and we'll track it down.
4 TRUSTEE TONKING: What outreach have you
5 done to other groups other than the older
6 generations to get this? Because a lot of them
7 don't know about it.
8 MR. LYONS: Well, actually the older
9 generation -- it's funny. This goes back to when we
10 started it. We thought the older generation would
11 be the hardest to reach; they're the easiest to
12 reach, actually. If you look at the age breakdown,
13 you'll see a much larger sample of the 60 to 65 and
14 older.
15 TRUSTEE TONKING: The older generation
16 seems to be overly --
17 MR. LYONS: Yeah. And we are an older
18 community, of course. But we do -- we do the
19 surveys, you guys to the outreach, and so we have
20 done whatever you guys let us do, basically. And if
21 you want to do some more promotion, you're welcome
22 to, and we're happy to help as always.
23 TRUSTEE DENT: Thank you. That closes out
24 item E 1. Moving on to item F.
25

33

1 F. CONSENT CALENDAR

2 F 1. Meeting minutes 4/24/2024

3 F 2. Meeting minutes 5/8/2024

4 F 3. Water Pump Station 3-1

5 CHAIR SCHMITZ: I make a motion to approve

6 the consent calendar.

7 TRUSTEE DENT: Motion's been made. Is

8 there a second?

9 TRUSTEE TULLOCH: Second.

10 TRUSTEE DENT: Motion's been made and

11 seconded. All those in favor, state aye.

12 TRUSTEE TONKING: Aye.

13 TRUSTEE TULLOCH: Aye.

14 TRUSTEE NOBLE: Aye.

15 TRUSTEE DENT: Aye.

16 CHAIR SCHMITZ: Aye.

17 TRUSTEE DENT: Consent calendar is

18 approved. All right, moving on to item G 1.

19 G. GENERAL BUSINESS

20 G 1. Tyner Way Emergency Asphalt Replacement

21 TRUSTEE DENT: Review, discuss, and

22 approve the construction contract for Tyner Way

23 emergency asphalt replacement. Can be found on

24 pages 226 through 236 of your board packet, and this

25 is in the amount of \$149,007. Requesting staff

34

1 member interim Director of Public Works Kate Nelson.

2 MS. NELSON: This is result of the water

3 line leak that we had at the end of February. This

4 is to reinstate Tyner Avenue back to a condition

5 that is acceptable by Washoe County.

6 I'm here to answer any questions if there

7 are any.

8 TRUSTEE DENT: Any questions?

9 Seeing none, I'll entertain a motion.

10 TRUSTEE TONKING: I move that the Board

11 approves staff recommendation as proposed.

12 TRUSTEE DENT: Motion's been made. Is

13 there a second?

14 TRUSTEE NOBLE: Second.

15 TRUSTEE DENT: Motion's been made and

16 seconded. Any further discussion by the Board?

17 Seeing none, I'll call for the question.

18 All those in favor, state aye.

19 TRUSTEE TONKING: Aye.

20 TRUSTEE TULLOCH: Aye.

21 TRUSTEE NOBLE: Aye.

22 TRUSTEE DENT: Aye.

23 CHAIR SCHMITZ: Aye.

24 TRUSTEE DENT: Motion passes, 5/0. Thank

25 you. That closes out item G 1. Moving on to item G

35

1 2.

2 G 2.A Resolution No. 1909

3 TRUSTEE DENT: Review, discuss, and adopt

4 Resolution 1909, resolution improving the report for

5 collection of recreation standby service charges,

6 fiscal year '24 and '25. I will make a motion -- I

7 will ask if there's a motion to open the public

8 hearing?

9 TRUSTEE TONKING: I move that we open the

10 public hearing.

11 TRUSTEE DENT: Motion's been made. Is

12 there a second?

13 TRUSTEE NOBLE: Second.

14 TRUSTEE DENT: Motion's been made and

15 seconded. I'll call for question. All those in

16 favor, state aye.

17 TRUSTEE TONKING: Aye.

18 TRUSTEE TULLOCH: Aye.

19 TRUSTEE NOBLE: Aye.

20 TRUSTEE DENT: Aye.

21 CHAIR SCHMITZ: Aye.

22 TRUSTEE DENT: Motion passes, 5/0.

23 As far as the -- this public hearing is

24 being held and we're doing this as requirements of

25 Nevada Revised Statutes. And at this time, I'll ask

36

1 either Mr. Cripps or Mr. Magee to give us a brief

2 overview of the information we were given today

3 that's in front of us.

4 MR. MAGEE: I'll introduce this quickly as

5 Mr. Cripps makes his way to the table. Based on the

6 information and feedback that we've received from

7 the Board over the last few budget workshop

8 sessions, we locked about 20 people into the

9 conference room today and really started digging

10 into the budget again.

11 I sent an email to the Board earlier

12 today, we accepted the Board direction, and we have

13 a new set of recommended budgets for several

14 different funds. And as part of that, what we heard

15 from the Board yesterday is we believed that the

16 Board was okay with the beach facility fee being set

17 at \$330, that is the recommendation that -- from

18 staff you see tonight. And then the rec fee is

19 essentially reduced to zero. And in the budget

20 presentation, that you'll see in the item that

21 follows this.

22 With that, we're happy to answer any

23 questions related to this item.

24 TRUSTEE DENT: One question I do have, did

25 we comply with the notice for this item?

37

1 MR. CRIPPS: Yes.

2 TRUSTEE DENT: Okay. And then do we want

3 to go to public comment at this time? Do we want --

4 okay. We will -- we'll have three minutes for

5 public comment. Your public comment will pertain to

6 the report and collection on the recreation standby

7 services charges. If it's off topic, we will not be

8 hearing those comments at this time. You can wait

9 until the end of the meeting for public comment.

10 If you do have a public comment as it

11 relates to the report of the recreation and standby

12 services charge -- Mr. Dobler.

13 MR. DOBLER: I have batted around probably

14 a thousand pages of what this man would call a

15 budget. Okay? I would call it a small bonfire.

16 But what I find shocking is that am I to understand

17 that rec fee for the community services to be

18 zero? Was that what I heard? Or not? What is it?

19 No one's going to tell me?

20 Well, anyways, what I don't understand is

21 when I look at the budget, all capital improvements

22 had been yanked out, so the budget this year decides

23 that, well, we need all the rec fee, which I don't

24 know how much that is, to support operations because

25 we are going negative, and we're not going to do any

39

1 MR. KATZ: Aaron Katz, Incline Village.

2 Well, I'm confused with procedurally

3 what's happened here. You got your staff sending

4 out a published notice of hearing, and it states all

5 the documents are on file and they're available for

6 inspection, and nothing's on file and nothing's

7 available for inspection. And I go to the offices

8 to take a look at what the documents are, they don't

9 even exist.

10 So, we don't have a report, preliminary,

11 for the collection, we don't have a proposed

12 Resolution 1909, we don't have a board packet of

13 terms, which, by the way, should have here a week

14 before the meeting, not ten minutes ago. Isn't this

15 a violation of Policy 3.10? And if it is, what are

16 you going to do about it? And if you're going to do

17 nothing, get rid of Policy 3.10 because it means

18 nothing.

19 All of this means we don't have due

20 process, and we don't have a meaningful public

21 hearing. Are we just going through the motions and

22 we'll publish something? We don't care if anybody

23 shows up, we don't care what you say, we don't care

24 if you know what you're talking about. Well, I

25 protest.

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1 capital improvements so I guess everything's okay,

2 which is completely contrary to what I talked about,

3 maybe, 20 minutes ago.

4 I don't know what you guys are doing. I

5 just don't get it. I'll see ya.

6 MS. CARS: I've been out of town, and I'm

7 just kind of shocked that you're reducing the rec

8 fee to zero. Last year, I don't think it was good

9 decision, and I'm not the expert on the budgets.

10 But I know there's so many issues since 18 months

11 ago, the new board came in with a new director of

12 the board, and it's been a 3/2 split, and all these

13 awful decisions. I don't think Noble and Tonking

14 are too lame for all these horrible decisions that

15 are being made, to have a zero rec fee.

16 And we, as community members, have these

17 amazing facilities that people in other cities would

18 pay thousands of dollars for on an annual basis,

19 \$780 is nothing. At least charge 300 or 400 or

20 \$500, but don't go to zero. Don't mess it up. Get

21 some revenue where you can get revenue or figure out

22 what citizens can pay for that, because there's some

23 of us that would gladly pay those fees and use the

24 facilities.

25 Thank you.

40

1 Let's go to the rec fee. You know, you

2 got two things in front of you here. One is do we

3 do a rec fee and what is it? The other thing is,

4 which is Resolution 1909, do we elect to collect it

5 against the county tax roll? Two different

6 subjects. And if I go to 1909, it says you've

7 already passed the rec fee. Well, you haven't.

8 That means your 1909 is dead. You have to pass a

9 rec fee first. How do you pass a rec fee? You go

10 to 318.199, and what does it say? 30 day's notice.

11 Well, you got the publication, how many

12 day's notice has it been? Guess what, less than 30,

13 so you can't even pass the rec fee.

14 I don't know why we got the hearing today.

15 Kill the rec fee. You didn't give notice of it.

16 Kill the election to collect it on the county tax

17 roll because you never passed a rec fee in the first

18 place. Start all over again. And if we're lucky,

19 by the time you get there, it'll be too late for you

20 to collect the rec fee anyhow, and it will be moot.

21 Now, let's look at this report I got here

22 ten minutes ago, and it tells me, oh, well, the

23 Board determined need all of these things for the

24 availability of services and facility. No we don't.

25 My rec fee's going for what? Donations? Red,

41

1 White, and Tahoe Blue, IVGID Magazine, a million and
 2 a quarter in marking? I'm sure I can come up with a
 3 hundred other things that have nothing to do with
 4 the availability of -- you're using it as a tax to
 5 plug the deficiency on overspending. Stop. If
 6 you're going to use it, use it for the facilities or
 7 nothing.

8 Thank you.

9 TRUSTEE DENT: Any public comments online
 10 for the hearing?

11 MR. WRIGHT: Frank Wright. Candidate for
 12 the board.

13 Ms. Cars, I'm sure you'd like to spend
 14 other people's money. You may not have a problem
 15 paying that. You're getting nothing for it. I
 16 don't know how you come with that conclusion that we
 17 are getting something for our rec fees.

18 The rec fee gives nothing, really, to our
 19 community other than paying bills. It has nothing
 20 to do with recreation. And if you live in Crystal
 21 Bay, there's nothing over here that's recreation.
 22 So you gotta drive four files to find any
 23 recreation, of which you have to pay when you get
 24 there.

25 So, we buy the facilities, we fund the

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1 facilities, we maintain the facilities with our
 2 supposed rec fee. No, we don't. We don't do
 3 anything. We have to pay a fee to get there and use
 4 them, just like everybody else. We should be able
 5 to get into these places for free. The Rec Center
 6 should be free.

7 I just don't understand the people in this
 8 town who are willing to spend other people's money
 9 by making comments like Ms. Cars just made. It is
 10 not your money. And most people paying the high
 11 insurance rates would really like the relief. I
 12 just think some people in town are really silly,
 13 going into somebody else's pocketbook and tell them
 14 how to spend their money. And by the way, the rec
 15 fee's illegal. It brings nothing to your property.

16 Thank you.

17 MR. ABEL: Michael Able here.

18 My comments are more of a general nature,
 19 but they do apply to the rec fee. Ladies and
 20 gentlemen, it looks like the days of Morris,
 21 Callicrate, and Wong are over. For years, the
 22 trustees have been led around by the nose by the
 23 overpaid IVGID management. I guess it's time that
 24 you gotta to start doing your job as trustees.

25 With our water and sewer rates going up,

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1 the condo fees screaming -- in Incline Village, it's
 2 time for the Board to step up to the plate, get some
 3 cajones and balance the budget.

4 Banish insane ideas like the overblown
 5 Incline Village snack bar. Just hire a couple food
 6 trucks to do the service. It's only about 120 days
 7 during the summer. Banish the idea of a \$1,000-plus
 8 rec fee. Banish the idea of having overpaid
 9 employees like Susan Herron who is responsible for
 10 this so-called hearing, which really shouldn't even
 11 be happening, who does virtually nothing good for
 12 our district. Banish the idea of the overblown
 13 tennis court renewal. And finally, finally look at
 14 outsourcing all of our money-losing food services
 15 done in house.

16 That's about it this evening, ladies and
 17 gentlemen. Have a good evening.

18 MS. KNAAK: Yolanda Knaak, full-time
 19 resident of Incline Village.

20 I just wanted to say we should think of
 21 the people in the condos that are struggling with
 22 these high insurance policies, and I think we should
 23 try to keep our yearly fees low.

24 Thank you.

25 MR. BELOTE: That was the last public

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1 comment.

2 TRUSTEE DENT: That closes out public
 3 comment for the hearing.

4 CHAIR SCHMITZ: I just have a question.
 5 The issue brought up during public comment about the
 6 fact that we didn't give 30-day notice; is that
 7 correct? I don't know what date the public notice
 8 went out.

9 TRUSTEE DENT: We will ask Mr. Cripps
 10 again. I did ask if we had noticed and adhered to
 11 NRS, but Mr. Cripps, can you let us know day the
 12 30-day notice went out?

13 CHAIR SCHMITZ: Then I have a question
 14 while he's looking for that for Mr. Magee. I don't
 15 happen to have in my possession Resolution 1909. Do
 16 all of you there have this document? I don't have a
 17 copy of it. Has it been published to the website?

18 MR. MAGEE: Yes, it has been published to
 19 the website. And we do have a copy here on the
 20 dais.

21 CHAIR SCHMITZ: Okay. I don't have a copy
 22 of it. For my opinion, this agenda item is
 23 incomplete. We've have had no opportunity to review
 24 anything. I haven't even seen a copy of this.

25 As it pertains to the rec fee, I don't

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1 recall -- I do not recall the Board giving direction
 2 to have a zero rec fee for community services. I
 3 recall that we asked for a realistic CIP budget and
 4 for the spreading of the deferred maintenance, R and
 5 M, over three years to eliminate a one-year spike in
 6 services and supplies.

7 To me, it appears we continue
 8 misunderstanding of the Board's request, and I don't
 9 know why we would have eliminated every single
 10 capital improvement project. It appears as though
 11 there's still a misunderstanding of what I perceived
 12 the Board's direction to be and what has been before
 13 us today as an apparent result, these
 14 recommendations on the rec fee.

15 I'm responsible, as the Board Chair, for
 16 these agendas and materials, and if this was a
 17 normal board agenda item, this item wouldn't going
 18 forward because we have not had the materials
 19 provided to us in a complete, comprehensive manner,
 20 and we should not be sitting trying to make
 21 decisions on documents that -- I'm just one trustee,
 22 but I've never seen this document.

23 I just want to share my thoughts and my
 24 perspective, and perhaps I misunderstood the Board's
 25 direction last night, but what I stated here is my

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1 understanding of what the Board directed, and
 2 actually I reiterated this understanding to
 3 Mr. Magee this morning. I don't know how we
 4 continue from my perspective to have these levels of
 5 understanding between the Board and the General
 6 Manager.

7 TRUSTEE DENT: Thank you, Chair.
 8 TRUSTEE TONKING: I just wanted to thank
 9 Chair Schmitz for saying that because I felt very
 10 blindsided in this process sitting up here just now.
 11 I'm glad -- I appreciate you saying that because I
 12 felt like maybe I had lost what happened at our last
 13 meeting.

14 TRUSTEE DENT: Last night; right?
 15 TRUSTEE TONKING: Last night, yeah.
 16 CHAIR SCHMITZ: It's easy to be bold when
 17 you don't have to look at people sitting next to
 18 you; right?

19 TRUSTEE TONKING: Yeah. I don't know
 20 where the rec fee went, nor do I ever think any
 21 single person sitting up here had suggested
 22 eliminating it. We had suggested eliminating the
 23 \$7-million deficit that been occurred and coming up
 24 with a way to get rid of that, not the rec fee,
 25 because that is unsustainable.

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1 I appreciate -- I haven't had an
 2 opportunity, unfortunately, and I know that you guys
 3 were rushed and I'm not faulting you for that. I'm
 4 really impressed with what you were able to put
 5 together in the short period of time.

6 However, I got this at 3:30, 3:45, I have
 7 some markups, and, again, still feel a little
 8 blindsided by this. This is where I'd asked if we
 9 could possibly think about postponing it. I know
 10 that is probably frustrating for everyone here and I
 11 don't want to waste anyone's time, but I also am a
 12 little concerned about where we are sitting right
 13 now. I don't want us to talk about the same thing
 14 for another six hours tonight.

15 TRUSTEE DENT: Understood. Thank you for
 16 your comments.

17 TRUSTEE TULLOCH: I would echo Chair
 18 Schmitz and Trustee Tonking's comments on that. The
 19 stuff's been coming -- ping-pong in during the day,
 20 every time you start making some notes, something
 21 else comes in.

22 I still don't see a rolled-up update, I
 23 don't see a summary for the District as a whole. I
 24 can't see of the 5 million increase in salaries from
 25 25 million to 31 million, it's still there. I see

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1 things, salaries, some portions have supposedly been
 2 removed, no indication of them. Just doing a quick,
 3 mental arithmetic here, it looks like it's something
 4 like maybe 300,000 come out rather than the 1.1
 5 million-plus that we're told previously.

6 As to the dates, my understanding is the
 7 first date this notice was published, May the 3rd in
 8 the Tahoe Tribune, and I don't believe 29 minus 3,
 9 maybe the math expert can correct me on that, 29
 10 minus 3 is 30. I don't think so.

11 TRUSTEE DENT: Our attorneys are the math
 12 experts tonight.

13 MR. RUDIN: So, there was reference to NRS
 14 318.199, which does have a 30-day notice
 15 requirement. However, that only applies to sewer
 16 and water services, so that is not applicable to
 17 setting of the rec fee.

18 The authority to set the rec fee is under
 19 NRS 318.197, which has no specific notice
 20 requirements.

21 But the notice requirements for adopting
 22 the resolution to collect things on tax rolls is you
 23 have to set a public hearing, give notice for
 24 two weeks prior to date set, which I believe was
 25 done.

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1 TRUSTEE DENT: Chair Schmitz, that should
 2 answer your question.
 3 I'll ask my colleagues: What do you guys
 4 want to do?
 5 I heard the same thing. I would echo
 6 Chair Schmitz' comments, Trustee Tonking's comments,
 7 and Trustee Tulloch's comments. We asked for the
 8 capital projects that we could actually get done be
 9 put on the budget. We were told, well, if we start
 10 eliminating projects, we're going to have people
 11 standing around with nothing to do. And so we go
 12 ahead and take away all of the projects, so it
 13 sounds to me like we have nothing for people to do.
 14 I don't know where we're going with this,
 15 but, General Manager, that is what you told us last
 16 night.
 17 Chair, where would you like to go with
 18 this? Do we want a brief overview? I don't want to
 19 waste time telling staff what we told them last
 20 night. I think we -- we can go back to the live
 21 stream because direction was given and was clear.
 22 CHAIR SCHMITZ: I don't know how we -- I
 23 have questions: What's the deadline for budget and
 24 what's the deadline for this resolution?
 25 MR. RUDIN: The deadline for adopting the

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1 it's been happening time and time again. And staff
 2 is putting so much effort and so much time into
 3 things, and it's so got to be just frustrating for
 4 staff to hear us say that this isn't in sync with
 5 what I'm perceiving the Board gave direction to do
 6 last night.
 7 So, I don't know what we do between
 8 tomorrow -- I mean tonight and tomorrow to try to
 9 break down whatever this miscommunication barrier
 10 is, and try to get us financial statements and
 11 balance sheets and a complete and comprehension
 12 budget. I don't know how we get from where we are
 13 today to having a budget to approve.
 14 I'm really at a bit of loss, and I'm
 15 wondering what the rest of you suggest.
 16 TRUSTEE TULLOCH: Okay. I made a
 17 number of comments last night. I'm going through
 18 this again today. I think we're very much at a
 19 cross roads. I heard a lot of these things in
 20 public comments as well.
 21 We've noted in this budget proposal, the
 22 first proposal come in a 26, 20 percent-plus
 23 increase in salaries from 25, salaries and benefits,
 24 -- 25 million to 30.1 or 30.31, that's an increase
 25 of over 50 percent since the '22/'23 -- '21/'22

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1 budget is June 1st under NRS chapter 354. My
 2 understanding is that the finance department staff
 3 have talked to the county collectors office, and
 4 they have been told they also need to have the
 5 resolution for the charges adopted by the end of
 6 this month in order to have them collected on the
 7 tax roll.
 8 TRUSTEE TONKING: It is June 3rd because
 9 it falls on a Saturday? Just asking for how much
 10 days we truly have.
 11 MR. RUDIN: The statutes says June 1st, so
 12 I would recommend that you adopt by June 1st.
 13 TRUSTEE TONKING: I don't know what we do,
 14 but I do have some feedback of what I would like
 15 added if we do come back tomorrow, two columns that
 16 I think would be helpful. If we're going to debate
 17 it today, we can do that too.
 18 TRUSTEE DENT: I'd prefer not to debate it
 19 today. But I think we can -- I haven't even looked
 20 at this. I got home from work at five o'clock, and
 21 so I have not looked at what's even in the packet,
 22 other than the fact that there was zero capital
 23 improvement projects.
 24 CHAIR SCHMITZ: I don't know how we stop
 25 this miscommunication. I mean, it just seems like

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1 budget. We're not doing any new services, we just
 2 increased this.
 3 Several members of the public emphasized
 4 that we do need to fix venues. We're faced with a
 5 pretty significant expenditure. I just did some
 6 back-of-the-envelope calculations, and based on the
 7 16 million for the Beach House, we'd have 30 million
 8 to renovate and expand a little bit at the Rec
 9 Center, we'd have 20 million for Snowflake Lodge, we
 10 probably need 20 million in Diamond Peak in new
 11 lifts. We've got -- it pretty quickly comes --
 12 10 million for a new admin building, that quickly
 13 comes to 100 million. Yes, we can bond it. The
 14 cost of bonding, that is about 9 million bucks
 15 a year, that's significant, 9 million bucks a year
 16 equates over 1,000 bucks a year per parcel just for
 17 the bonding costs. That doesn't include subsidizing
 18 operation costs, it doesn't include the ongoing
 19 capital costs that we're being expected to fund.
 20 We saw last night in community services
 21 once you stripped out ski, we're spending 18 million
 22 to deliver -- to achieve 9 million in revenues.
 23 That's a pretty hefty subsidy by any estimates.
 24 For years, we've over-collected on the rec
 25 fee, supposedly for capital improvements. We've not

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1 done these capital improvements; instead it's
 2 filtered back in and it's gone into building up
 3 budgets.
 4 And I know people will be upset with me
 5 for saying this: Our biggest cots element is
 6 salaries. We need to look at what we're doing
 7 there. Can we really, for a district this size,
 8 with deficits like this, can we afford three general
 9 managers, five directors, all sorts of
 10 superintendents and supervisors and managers? I
 11 could quote one example -- I spare the
 12 embarrassment -- there's a superintendent, a
 13 manager, a supervisor, a crew supervisor, an admin
 14 assistant, one full-time, year-round manual worker.
 15 By what stretch of the imagination is that
 16 sustainable?
 17 I think we've got to be realistic, we've
 18 got to decide: Are we really going to blow 16 to 20
 19 million on a new Beach House when all people want is
 20 toilets? As pointed out by a member of the public,
 21 it's 120 days a year that it's open. Last year, we
 22 took less than \$50,000 in revenue and food, but a
 23 16 million Beach House is going to have a 3.5
 24 million industrial kitchen.
 25 Why don't we just buy a food truck for a

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1 Washington or wherever, but for lot of people in
 2 this community, as we've heard tonight, it's a
 3 significant sum. 1,500 bucks is 30 bucks a week,
 4 that's 120 bucks a month on your rent, basically.
 5 So let's be realistic. I think it's time
 6 we looked closely at what we're doing, we've got to
 7 look at all the sacred cows, we can't just say,
 8 well, this is our staff complement, we've got to
 9 keep that. We're sitting now, we're not going to do
 10 a lot of the capital improvement projects, we're not
 11 going to do any of these.
 12 So out of all the staff that's going to be
 13 involved in that, are they still just going to be
 14 sitting about doing nothing? I mean, that is just
 15 the road to ruin. We're at a turning point, we need
 16 to decide what we want to do as a community. We
 17 need to be realistic for the community as a whole,
 18 what we can afford to spend on new venues, and what
 19 we realistically need for them.
 20 But this whole budget process has been
 21 fascicle. The first the Board saw these numbers was
 22 last Monday. We had a meeting -- this is our fourth
 23 budget meeting. We've been very clear on things.
 24 We keep getting told, well, staff had been taken out
 25 of the budget, but we see no difference in the

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1 quarter of million bucks and change it every five
 2 years and operate out of that? It would be an awful
 3 lot cheaper. But 16 million -- and based on that,
 4 Snowflake Lodge will be 30 million. Let's be
 5 realistic, let's not kid ourselves.
 6 Also let's not be fooled by these
 7 naysayers who say, oh, it's all right, it's okay,
 8 Diamond Peak will keep subsidizing everything, we'll
 9 subsidize all the rec facilities. It doesn't.
 10 We've seen this year, Diamond Peak is basically
 11 breaking even, and that's not counting depreciation.
 12 And our enterprise funds, we're not
 13 collecting -- accounting for depreciation. That
 14 depreciation should then come back to fund the
 15 ongoing capital, not to just keep dipping into the
 16 pockets of taxpayers -- sorry -- fee payers. When
 17 you're actually paying the money, it's actually the
 18 same whether you call it a fee or a tax.
 19 We're hearing from the public, people are
 20 struggling with insurance costs, people are
 21 struggling. We hear people can't afford to get
 22 accommodation here, they can't afford to live here.
 23 Yet then we say, oh well, that's okay. Let's jack
 24 it up, 1,500 is nothing. 1,500 maybe be nothing for
 25 corporate refugees that have come here or come from

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1 salary line. It's -- things -- different blue
 2 sheets are coming in, and I understand staff are
 3 putting a lot of work into that.
 4 Suddenly since between last night and
 5 tonight, we've been able to take out 2.5, 3 million
 6 in services and supplies, so why was that in in the
 7 first place? If we did a proper zero-based
 8 budgeting process, all this would have thrashed out
 9 well before this came to the public and the Board.
 10 I think what's happened is fascicle. I'll
 11 get off my soapbox now, but we as a community need
 12 to decide what we want to do. Do we want to just
 13 make this a further elitist community? A lot of
 14 people in this community are very comfortably off,
 15 but then we hear, well, yes, we used to get cheap
 16 golf. Yes, because you taxed everyone else to pay
 17 for it. The only reason golf was cheaper is because
 18 it was having huge subsidies. We're looking at
 19 this year, we're still -- Championship Golf is still
 20 losing half a million bucks. Yet, supposedly, we've
 21 got everything in order.
 22 Where are we going as a community and what
 23 are we doing here? Let's be realistic, let's all --
 24 staff are a great asset, yes, human capital is good.
 25 But sometimes you can have too much human capital.

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1 As somebody who has done restructurings, it's a hard
2 thing to do to actually go through your staffing and
3 look at what you actually and who you actually need.
4 I've done it several times, and every time I've had
5 to sit with everyone's that's been let go, I find to
6 be no longer needed, it's not an easy job to do. I
7 don't wish it on anyone. But sometimes to keep the
8 whole thing solvent, you've got to start doing that.

9 We all said last night looking at the
10 community services budget: This was not
11 sustainable.

12 So what do we do? Well, let's just throw
13 out the capital. So then we're going to have more
14 deferred maintenance again next year? All we're
15 doing is putting Band-Aids on stuff. I'll get off
16 my soapbox now, but I think it's time that we were
17 realistic as a community.

18 Thank you.

19 CHAIR SCHMITZ: I think where we are
20 today, we have two choices. We either defer to
21 passing no budget and, therefore, I believe last
22 year's budget becomes the de facto budget going
23 forward, and we need to understand what that means.
24 Or we try to solve this miscommunication between the
25 Board and what the direction is so that something

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1 feel like we just shoved everything off.
2 And then you have sheets, which I
3 appreciate the cut amounts, and then the impacts of
4 the service. I would like to know what percentage
5 of each of those line items that cut amount is.

6 For legal, you said 33,600, is that all of
7 legal? Is that 45 percent? Just give me some idea
8 of what we're cutting because then I can flag some
9 of those when I go through tonight and go, okay,
10 these are the ones I'm concerned about cutting.

11 With that in mind, I would like a third
12 sheet for each of these that says community
13 services, you have no wage allocation update, but
14 you have wage allocation update. Can you also do
15 one with -- nevermind. I don't need a third. This
16 will work if you put in the other comp. So, no,
17 because I can see what you previously proposed.

18 What I want to be able to do is be like
19 some of these, I think, there's a \$500 CPR
20 deduction. If that's the whole CPR budget, I don't
21 think we should get rid of it because the risk of
22 somebody having a heart attack at one of our venues
23 has happened at least every other year, and I would
24 like somebody there to know CPR because I think our
25 legal fees will be much more than we just cut.

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1 can come back to the Board in a meaningful manner
2 for which we can make an informed decision.

3 But where I see us today is we don't
4 have -- the information, it isn't what we asked for.
5 I don't know how we can make a decision about moving
6 forward.

7 So I pose to the Board, we have one of two
8 choices: We either let it fall back to last year's
9 budget or between tonight and tomorrow, somebody
10 needs to step up and work with staff to deliver what
11 the Board has been asking for, because we're not
12 communicating.

13 TRUSTEE DENT: Thank you, Chair.

14 TRUSTEE TONKING: I have a few suggestions
15 of how you can make this look cleaner, that would be
16 helpful. A, would be a roll up of everything. That
17 does not exist, so that is confusing. The other
18 thing is let's go back to exactly what Trustee Dent
19 said, what can we do realistically in terms of CIP,
20 taking both of those sheets that you sent out today
21 -- and that sheet was super helpful -- where we
22 were, what you consider roll over and carryforward
23 and then that we're proposing, let's look at those
24 two sheets and pick here are the things we truly,
25 realistically think we can get done so it doesn't

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1 I just wanted to know what some of these
2 are, and \$500 is not worth it for me. Just throwing
3 that out there as maybe some general concise things.
4 I think that covered some of what people had said.

5 TRUSTEE DENT: This actually came from
6 interim Director Ms. Nelson, and when we discussed
7 putting a list together of the projects that could
8 actually be done, she said, "I know what you guys
9 want. You want me to make sure we focus on the
10 things that are a safety issue, and there should be
11 a top priority."

12 So last night, you said this is staff's
13 recommendation, and we had a \$6 million CIP and we
14 weren't making any changes. And then all of a
15 sudden today, we're not doing any of them when it
16 comes to the community services fund, so that just
17 throws me off. I'm not sure what's going on there.

18 And then some of comments that the -- what
19 could happen, it just seems like someone wrote this
20 and they used a lot of emotion with some of this
21 stuff. And the fact that we wrote it that way and
22 we published it, scares me.

23 TRUSTEE TULLOCH: Can I ask a question?
24 In terms of -- I see some of these sheets are marked
25 with allocations and others without allocations. Do

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1 these sheets include reallocation of IT or not?
 2 MR. CRIPPS: Those are just headers, so
 3 the headers were not updated. The IT's been changed
 4 to where it's not included in central services.
 5 TRUSTEE TULLOCH: So the IT is added to
 6 central services now? It's not included in the
 7 salaries and benefits?
 8 MR. CRIPPS: Correct.
 9 TRUSTEE TULLOCH: Okay. That's one stage.
 10 So just a further way of -- we still can't look at
 11 it, which is another reason we need the rolled-up
 12 sheet to be able to see. I looked at utilities,
 13 Public Works, we talked yesterday about eliminating
 14 the position of the maintenance specialist. There's
 15 no change in the salaries. There's absolutely no
 16 change in the numbers in Public Works there in terms
 17 of that.
 18 I'm confused what's been changed without
 19 seeing that rolled-up number. I wanted to see if
 20 that top-line number for salaries and benefits is
 21 now somewhere around the 27, 28, we understand some
 22 cuts have been made, but it's still sitting around
 23 30. We know it's just been smoke and mirrors.
 24 TRUSTEE DENT: Are you guys planning to
 25 put together the services and supplies with a

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1 separate line item that is repairs and maintenance
 2 and separate out all the repairs and maintenance?
 3 Are we planning on getting that in the blue sheet?
 4 Because I was pretty clear about asking for that
 5 last night, and I think I did about six different
 6 ways.
 7 And, Trustee Tonking, I understand we got
 8 the detailed breakdown in a separate sheet, but we
 9 need it in a summary.
 10 The main point of that was to try and
 11 understand: Are services and supplies really going
 12 up across the general fund by 24 percent? Are they
 13 really going up by 60 percent in some other areas?
 14 But then services and supplies at golf, at
 15 Mountain and at Champ, there's zero change. So it
 16 just throws me off, and I have no clue what's going
 17 on. I'm trying to understand it. That's it. I'm
 18 just trying to understand what's going on there.
 19 And last night when the question was asked, "What's
 20 the reason for these changes?" there was no
 21 response.
 22 TRUSTEE TONKING: Are you saying you want
 23 all repairs and maintenance or just deferred
 24 maintenance?
 25 TRUSTEE DENT: Whatever wasn't included in

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1 the supplies and services last year. I don't know
 2 what it is anymore, we've seen so many reports, but
 3 whatever wasn't included in there, whatever boosted
 4 these up to be 40, 60, 80, 100 percent increases, I
 5 just want to know what's really driving that. It
 6 would just be helpful for us when we go back to it,
 7 we look at what happened last year, and we use that
 8 as an example moving forward. We do that every
 9 single year. This is the ninth time we've done it
 10 with the budget since I've been on the board.
 11 This year, it changed quite a bit, and we
 12 didn't really look at the budget until a few days
 13 ago.
 14 TRUSTEE TONKING: And then one more
 15 question on that is when you add that line item, can
 16 you make sure you have what you originally proposed?
 17 I know there was a bunch of those cuts to that
 18 repairs and maintenance line, so I'd like to see
 19 what that looks like just in case that gets lost in
 20 the dialogue of this.
 21 CHAIR SCHMITZ: All right. So once again,
 22 we're repeating ourselves. And we have been
 23 repeating ourselves for probably three meetings now.
 24 I believe our very first meeting we asked for
 25 details on services and supplies as it relates to

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1 the deferred maintenance cost. Trustee Dent was
 2 very clear last night and asked for a breakout line
 3 item underneath services and supplies to give us the
 4 R and M number so that we can see what percentage
 5 the R and M is going up compared to the overall
 6 services and supplies so that we can understand why
 7 these numbers are going up so much, and if it is
 8 deferred maintenance and it's an R and M, we asked
 9 last night to do that.
 10 So we've asked for this probably at least
 11 three times, and I'm concerned. We're sitting here
 12 on a Wednesday night and our budget has to be done
 13 by Friday, and we're repeating ourselves and we are
 14 not communicating with one another. So what is
 15 going to change with the direction being given
 16 tonight from the direction that was given last night
 17 and what the Board is going to be delivered?
 18 Because we didn't ask to have all CIP
 19 removed, and we're just getting ourselves all
 20 twisted up in knots. It doesn't need to be that
 21 hard. We just want to understand the services and
 22 supplies and what the R and M -- what percentage is
 23 R and M driving the services and supplies line
 24 number because that' the huge increase across all of
 25 these.

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1 I don't think that we want to get into
 2 detailed printouts and spreadsheets of what all the
 3 R and M is. We want to see how much, because we're
 4 being told R and M is what's the driver for services
 5 and supplies spiking so much. We want to see that
 6 and we want to understand it so that we can
 7 either -- we've asked to say can we spread some of
 8 this R and M over three years. If we've got
 9 ten year's worth of deferred maintenance, we can't
 10 tackle it all in one year. We're repeating
 11 ourselves.

12 And I want to touch on two things. Last
 13 night I asked about marketing. Marketing, we are
 14 saying that we want to have \$500,000-worth of
 15 marketing, but no one was willing to step up and say
 16 if I have \$500,000 of marketing, my revenue number
 17 and projections will go up. So what justification
 18 does the Board have for increasing the marketing
 19 budget if no one across the District is willing to
 20 say, well, yes, with that marketing budget, I'm
 21 going to increase my revenue by a million bucks.

22 If the Board sees that \$500,000-worth of
 23 marketing is going to cause \$2 million of extra
 24 revenue, of course we can make a decision to go and
 25 increase marketing. But we're sitting there saying

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1 in this budget and we are currently staffed in the
 2 finance department, with the exception of the
 3 director of finance, do we have those needed, vital
 4 people in our finance department and is it in this
 5 budget?

6 MR. CRIPPS: There are still few a few
 7 pending vacancies for finance.

8 CHAIR SCHMITZ: Are they in the budget?

9 MR. CRIPPS: The positions are in the
 10 budget, yes.

11 CHAIR SCHMITZ: Okay. The positions are
 12 in the budget. Good, because that is important.

13 Again, General Manager Magee, where we are
 14 right now today, is there going to be anything
 15 different tomorrow that the Board could sit down and
 16 have all of this miscommunication rectified and that
 17 we can see numbers that we are asking for?

18 MR. MAGEE: So, yeah, there's a lot of
 19 things to unpack here.

20 Staff also heard that there was an
 21 interest in the community services budget in
 22 reducing that number by a minimum of the 4.2
 23 million, which essentially meant going through those
 24 capital projects. And as we started talking to
 25 Ms. Nelson about the prioritization being on health

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1 we want to increase marketing but we're not showing
 2 that revenue changes whether we increase it or
 3 whether we decrease, the revenue number's staying
 4 the same. Which doesn't make sense.

5 Then when it come to fees, if you think
 6 about what Ms. Cars said, Ms. Cars says she's
 7 willing to pay for these wonderful venues. Well,
 8 then our services at those venues needs to cover the
 9 costs. We shouldn't have to be covering it through
 10 a rec fee. If people want to go and enjoy the Rec
 11 Center, then they should pay for the Rec Center. If
 12 they want to golf, they should pay for the golf.

13 Otherwise to you say, well, everyone should pay a
 14 rec fee, she was very eloquent saying "I'm willing
 15 to pay more because I use these venues." Well,
 16 there you go. Our user fees need to change.

17 Then there was a comment about the finance
 18 department. My understanding, with this budget, is
 19 that the financing department is one hundred percent
 20 staffed; is that correct?

21 MR. CRIPPS: There is a very small
 22 component of operations for supplies, very minuscule
 23 things, but it is primarily is staffed.

24 CHAIR SCHMITZ: Okay. No, no. Let me ask
 25 it again: My understanding is that we have budgeted

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1 and safety and the deferred maintenance that we
 2 understood, when we put all of those pieces
 3 together, then, yes, we eliminated the capital
 4 projects that are reprogrammed for next year given
 5 that we have roughly 45 to 50 currently in progress
 6 right now. So, yes, we did do that.

7 And when we finished that process, we
 8 noticed that there was a net positive in the
 9 community services, and that is why the
 10 recommendation ultimately came forward because we
 11 believed that was what the Board was ultimately
 12 trying to do. If that's wrong, it's wrong, and I'll
 13 accept that.

14 Candidly at this point, if somebody's
 15 willing to sit down with us so we make sure we get
 16 this right, I would absolutely take that.

17 TRUSTEE DENT: Well, the Board can appoint
 18 one individual to do that. And if another board
 19 member happened to join, the Board's not appointing
 20 that individual.

21 TRUSTEE TONKING: I have some concerns
 22 with one board member doing it, and this is why I'm
 23 not really trying to offer it. I think we get into
 24 this weird issue where one person says let's
 25 decrease it by 4.2 million -- and I understand you

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1 were very upset in that moment -- but then that's
2 what happens. Or one member says we don't want a
3 rec fee, and I will be on the record that I disagree
4 with that vehemently. I do believe we need a rec
5 fee.

6 I don't want to see a budget that's based
7 off of one of our preferences. That is my one fear.

8 TRUSTEE DENT: That's fair.

9 TRUSTEE TULLOCH: I think to be fair, the
10 4.2 million was not emotion, it was just pointing
11 out gap, the loss, even after a facility fee -- and
12 I'm also not on the record as saying zero facility
13 fee in terms -- zero combined fee in terms of that,
14 just to clear up some of the confusion that seems to
15 be in public comments.

16 Even this proposal, it proposes zero rec
17 and beach fee combined. I'm not -- I'm quite happy
18 to share it with you, Trustee Tonking. If you want
19 to take the lead on it, that's fine. I don't want
20 to either. I spent way too much time on this. I've
21 gone through and marked up all these budget sheets
22 every time, and it still keeps coming back and
23 there's still one figure that keeps coming at the
24 top, 30 million, 5 million increase in salaries and
25 benefits. And that's -- you don't need to be a

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1 budget. And we're backed up against a wall. And I
2 don't know how it is we're going to, in 24 hours,
3 try to pull this together.

4 But I do have a question for Mr. Magee,
5 because did I hear you say that reason why it went
6 to a zero in the CIP is because with the carryover
7 projects that staff has no capacity to take on any
8 additional CIP projects this next fiscal year?

9 MR. MAGEE: The original recommendation
10 included adding these to this, and the Public Works
11 department said that they did believe that they
12 could get to some of these, they would be in various
13 stages of progress at any given time.

14 My comment last night was specific to my
15 personal concern would be that if we strip all of
16 these out of the budget, I wouldn't want to see some
17 of these projects move forward to the point where
18 staff did not have something to do. That's what I
19 was specifically referring to.

20 And Ms. Nelson assured me today that she
21 believes that there's plenty to do, and she's not
22 worried about that. But at the same time, some of
23 those projects that were originally recommended by
24 staff, our understanding was that reducing that
25 budget by that amount, that's how we had to get here

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1 genius, you don't need to a business restructuring
2 expert to look at the numbers and see where the
3 issue is.

4 CHAIR SCHMITZ: I think that if we have
5 one person doing this, they have to be representing
6 the Board and the Board's direction and what the
7 Board, as an entire body, has stated. And these
8 things that we have been talking about, I think that
9 we are on the same page. We're all saying the same
10 thing. I don't think any of us are trying to not
11 maintenance our venues. I don't think any of us are
12 trying to specifically say we have a zero.

13 But we're sitting here going -- you're
14 talking about wanting to increase marketing, but
15 nobody increases their revenue. And it just --
16 there has to be just some high-level logic that is
17 getting applied to this. We do have staffing
18 issues. I mean, if we're at the Rec Center and I
19 think our staffing is more than our collection of
20 fees, I don't have it in front of me so it might not
21 be right, but I know the tennis center is roughly
22 that, we can't -- that's not sustainable. We have
23 to be looking at what fees we're charge, and we
24 missed the opportunity to be looking at rates and
25 all of this to put together a very comprehensive

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1 short of a reduction in staff, and that's the
2 approach we took.

3 CHAIR SCHMITZ: So you didn't understand
4 that the Board specifically asked you to have
5 realistic capital improvement budget projects
6 included in the budget. That was the direction that
7 the Board gave.

8 And what I heard you say a few minutes ago
9 is that staff doesn't have the capacity to do any of
10 them and that's why you removed them. Now I'm
11 hearing staff does have the capacity to do some of
12 them so then they should be in the budget.

13 So where are we?

14 MR. MAGEE: Yes. And I do believe staff
15 does have some capacity to start moving some of
16 these projects forward based upon my conversations
17 with Ms. Nelson today.

18 However, I also believe that, based on the
19 figures that the Board threw to us last night, we
20 would not have been in compliance with those
21 reductions had we brought it back like that.

22 CHAIR SCHMITZ: So what was taken was
23 Trustee Tulloch's off-the-cuff comment about
24 \$4 million and that was the one thing that was
25 latched onto and everything else was pushed aside;

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1 is that what I'm hearing?
 2 MR. MAGEE: I think that the answer is is
 3 when we --
 4 CHAIR SCHMITZ: Did I not talk to you this
 5 morning and reiterate that the Board gave direction
 6 to have you create a list of realistic capital
 7 improvement projects in the budget? Did we not have
 8 that conversation this morning to clarify the
 9 direction that the Board gave last night?
 10 MR. MAGEE: Yes, we did.
 11 CHAIR SCHMITZ: So, how are we going to
 12 take the Board's direction and put together a budget
 13 that is what the Board directed to have done?
 14 MR. MAGEE: Again, if we -- I understand
 15 what you're saying, and we, collectively as staff,
 16 are really struggling with having an understanding
 17 of what the Board wants to see. And if somebody is
 18 willing to sit with us, we would love to have that
 19 happen at this point.
 20 TRUSTEE TONKING: Can you just repeat back
 21 what we just said? I think we've all laid out,
 22 pretty cohesively, a summary of the things that we
 23 thought were missing. And then the only other thing
 24 I think I would add is taking the wages and salary
 25 and wages difference, you can even put a pie chart

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1 of what percentage of the difference is made up of
 2 all the different components. Is it salary
 3 increases, is it COLA, is it workers' comp, just
 4 give us a little pie chart. People just want to
 5 know what is making up that difference, the salary
 6 and benefits. I think that would answer Ray's
 7 question about what is in there.
 8 If you want to just repeat back to us what
 9 you have, I think we can easily say yes or no. Or I
 10 can stay with you after and we can go through it.
 11 But I think everyone was pretty concise on what they
 12 wanted.
 13 TRUSTEE NOBLE: I would ask that Trustee
 14 Tonking sit down with General Manager Magee after
 15 this meeting and go through it exactly -- when I
 16 walked out last night, it may have been an
 17 off-the-cuff remark about the \$4.2-million
 18 reduction, but that seemed to be marching orders and
 19 I think has tripped up staff to some degree.
 20 I think having Trustee Tonking sit down
 21 with GM Magee and go through that and be available
 22 to clarify anything that is necessary so that we
 23 have something to work with tomorrow, I think that
 24 would be the most appropriate path, if she is
 25 willing to do that.

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1 TRUSTEE TONKING: I am. Can I recite back
 2 what I heard before that?
 3 TRUSTEE DENT: Thank you.
 4 TRUSTEE TULLOCH: Just to be clear, it
 5 wasn't an off-the-cuff remark.
 6 General Manager Magee sat here last night,
 7 "so tell me a number, tell me a number, tell me a
 8 number," no solutions, but kept "tell me a number."
 9 I pointed out that when we looked at the community
 10 services budget, it was showing a 9 million loss,
 11 even with \$5 million of facility fee, it was showing
 12 a 4 million 1. I pointed out, as did Trustee
 13 Tonking, that that was just simply not sustainable.
 14 Yes, I put out the 4 million number. It's fairly
 15 obviously that you -- based on your proposed \$780
 16 facility fee, we're still 4 million-plus down in
 17 community services.
 18 So if that's an off-the-cuff remark, it's
 19 a very simple observation. It's not difficult.
 20 It's pretty simple math. And as I recall, Trustee
 21 Tonking also pointed out the same thing, I think we
 22 all agree that that was unsustainable.
 23 That wasn't an emotional remark; that was
 24 just a logical remark.
 25 TRUSTEE DENT: And it was just a starting

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1 point for discussion.
 2 Chair Schmitz, I believe it would be in
 3 the interest of the Board to make -- to designate
 4 Trustee Tonking as our liaison in this process for
 5 tomorrow.
 6 CHAIR SCHMITZ: If Trustee Tonking has the
 7 time and the availability to do that and it leads us
 8 to having what we're looking for, I will fully
 9 support that.
 10 TRUSTEE DENT: Okay. Anyone opposed to
 11 that idea?
 12 Okay. Thank you, Trustee Tonking.
 13 TRUSTEE TONKING: Let me say what I heard.
 14 So, the things that I've heard is understanding what
 15 makes up the difference of the wages and benefits.
 16 I have under services and supplies, we
 17 also want to see the repairs maintenance costs that
 18 make up the services and supplies line, including
 19 both what it was in the proposed and what it would
 20 look like with the proposed cuts.
 21 I have the CIP broken out to be logically
 22 what we think we can incur using the logic that
 23 interim Director of Public Works Nelson said at the
 24 last meeting, which was yesterday, so starting with
 25 health and safety and what they can actually handle

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1 and putting that in there, and also look at our
 2 carryforward.
 3 I have on these revision sheets to add a
 4 percentage amount or what of the total this is
 5 actually cutting, and to go through these and maybe
 6 make them a little bit more like logical statements
 7 and fix any spelling errors. As was mentioned, some
 8 where a little passionate or not very clear what the
 9 issue is going to be when it happens.
 10 And then -- I think those were the big
 11 ones I have. Then -- yeah. That's on the budget.
 12 MR. MAGEE: One clarification, I hear a
 13 percentage amount of previous budgets, the cut
 14 percentage. I want to make sure I understand what
 15 the Board is asking me to do there. Are you talking
 16 about what the initial staff recommendation was to
 17 today or budget to budget or estimated actual to
 18 budget?
 19 TRUSTEE TONKING: For which one? These
 20 sheets, these cut sheets.
 21 MR. MAGEE: Yes, for the cut sheet.
 22 TRUSTEE TONKING: For the cut sheets, for
 23 example, you have legal is \$33,600 is what you want
 24 to cut. How much of our legal budget are cutting in
 25 that space? When you have computer and license fees

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1 percent here explains it.
 2 I don't believe -- I struggle to believe
 3 that that's the case when we see the whole salaries
 4 and benefits increased by 50 percent over
 5 three financial years. We're not doing anything
 6 different, we're not -- we're just running the same
 7 services. We're saying now we're not going to do a
 8 lot of things. We're saying we haven't done a lot
 9 of deferred maintenance. The follow-up question of
 10 that of course is what were we doing when we had the
 11 budget?
 12 I'd like to understand how many of
 13 these -- last Thursday, you gave us the a number of
 14 1.1 million in staffing reductions for positions
 15 that were being removed. I haven't seen any numbers
 16 showing us that 1.1 million coming out or the 3-
 17 400,000 from the positions we agreed to remove
 18 yesterday. That's what I would like to understand
 19 of that.
 20 I think Trustee Tonking is on the same
 21 page there as well.
 22 TRUSTEE TONKING: Just to clarify, you
 23 want to ensure that the deductions that they are
 24 saying are actually coming out so some of those
 25 positions that we spoke about in our PowerPoint from

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1 \$3,910, is this a hundred percent of our community
 2 licensing line or is it 12 percent of it? That's
 3 all.
 4 MR. MAGEE: And the question is: What is
 5 the baseline for that?
 6 TRUSTEE TONKING: The base would be your
 7 proposed budget, yep, your proposed budget that
 8 we're looking for and that column that compares the
 9 two. Otherwise, we wouldn't be able to compare.
 10 TRUSTEE DENT: Thank you, Trustee Tonking.
 11 TRUSTEE TULLOCH: Just in terms of --
 12 slightly disagreeing in some respects in terms of
 13 that. We had to explain several times last night
 14 that the 20 percent increase in salaries and
 15 benefits was 3.5 percent here, with 7 percent here,
 16 with 9 percent here, 6 percent here, yeah, I can do
 17 math and that. Again, we're told this was a
 18 zero-based budgeting exercise.
 19 If the General Manager and the Assistant
 20 Finance Director is standing up there saying they've
 21 looked at all the staffing numbers and every single
 22 member of staff that's included this budget is
 23 absolutely vital to do this, that's why salaries and
 24 benefits is increased by 20 percent. If that's the
 25 case, the simple maths of this 3 percent here and 7

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1 last night.
 2 And then you want staff to come forward
 3 and say that they do a hundred percent feel
 4 confident that this is the staff they need to
 5 perform the job set.
 6 TRUSTEE DENT: Thank you guys for that.
 7 CHAIR SCHMITZ: I agree. I think that a
 8 comment was made during public comment that our HR
 9 director should be involved in some of this because
 10 I that think we have, perhaps, some staffing models
 11 that need to be evaluated, and I think that that is
 12 part of this budget reduction. We have so much of
 13 our revenue that is going straight to paying
 14 salaries and wages, that is not sustainable. So we
 15 have to look at the salary aspects of it.
 16 And from my perspective when I saw some of
 17 things that were a little bit emotional on how they
 18 were being worded for reductions, we don't -- we're
 19 not asking for reducing maintenance when it's a
 20 health code violation or it's something that is
 21 important for employee comfort when sitting at the
 22 booths at the beaches. I think that -- I think that
 23 we are asking staff to look at things and make good
 24 business decisions, not emotional decisions, good
 25 business decisions on where things can be reduced

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1 because to increase services and supplies to the
 2 percentage it is, there has to be stuff that isn't
 3 going to be spent or what have you.
 4 And so, Trustee Tonking, I would ask that
 5 these couple of things are part of your equation.
 6 TRUSTEE TONKING: I think you should look
 7 through some of these -- I understand this was
 8 last minute -- I think a lense on when you're
 9 reading these descriptions is like does that cut
 10 really make sense? We don't really need to be
 11 cutting \$500 of something -- there was one in there
 12 that maintenance would greatly get impacted at the
 13 golf course or we could have a health code violation
 14 at the kitchen. If those are things that could
 15 happen, we should not be cutting those, that
 16 shouldn't be on the table of cuts.
 17 I actually think whoever the aquatics one
 18 did a really good job. They were like, well, we
 19 could actually keep this another year because this
 20 was well maintained in FY '23. They only cut
 21 realistic -- what I feel like realistic cuts versus
 22 some of these other ones.
 23 CHAIR SCHMITZ: I would agree with you.
 24 That was one that when I read the sheet that this
 25 seemed like logical business decisions.

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1 When there's things about cutting
 2 something and then it means that we're going to be
 3 in violation of health code, that just doesn't make
 4 sense.
 5 I'm sure as General Manager, you would go
 6 through that and say that doesn't make sense and you
 7 would back that out as the General Manager.
 8 TRUSTEE DENT: Thank you, Chair.
 9 TRUSTEE NOBLE: Just to add on that, I
 10 know in a couple of the descriptions there was
 11 reduction in snow removal, and the outcome was
 12 increased damage.
 13 And so that, to me, doesn't seem like a
 14 logical cut there, especially if it's going to end
 15 up costing the District more in the long run to fix
 16 the problems that that initial reduction is going to
 17 create.
 18 TRUSTEE TULLOCH: I agree with that. A
 19 lot of these things are just made emotional, well,
 20 I'm not going on cut this and I'll say this is why.
 21 Again, let's be realistic and let's be honest about
 22 that. Because it's like safety, oh, this is a
 23 safety issue because you've cut overtime and things
 24 like.
 25 Let's make sure if there is claims like

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1 that it's genuine and not just, well, there's a one
 2 in a million chance the sky might fall on us. Any
 3 reasonable manager should be able to make that
 4 fairly clear.
 5 CHAIR SCHMITZ: I would expect General
 6 Manager Magee to be the person who makes those
 7 business decisions because those are things that
 8 fall in his line of duty, not for us as board
 9 members. I would look for that as well.
 10 MR. RUDIN: Brief interruption. I believe
 11 we haven't closed out the public hearing on item G
 12 2, and we have launched into some discussion on item
 13 G 3.
 14 If the Board is not going to act on G 2, I
 15 would recommend the Board approve a motion to
 16 continue that public hearing as you're supposed to
 17 either adopt or reject the report at the conclusion
 18 of the public hearing.
 19 TRUSTEE TONKING: I move the Board
 20 continue the public hearing at a later date.
 21 TRUSTEE NOBLE: Second.
 22 TRUSTEE DENT: Motion's been made and
 23 seconded. Any discussion by the Board?
 24 TRUSTEE NOBLE: Do we need to continue it
 25 to a date and time certain?

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1 MR. RUDIN: I would recommend that you do
 2 so. Your agenda does say that this meeting
 3 continues on to May 30th starting at 6:00 p.m., so
 4 that would be an appropriate time.
 5 TRUSTEE TONKING: To May 30th at 6:00 p.m.
 6 TRUSTEE NOBLE: Second.
 7 TRUSTEE DENT: Motions's been made,
 8 seconded, and amended. Any discussion by the Board?
 9 I'll call for the question. All those in
 10 favor state, aye.
 11 TRUSTEE TONKING: Aye.
 12 TRUSTEE TULLOCH: Aye.
 13 TRUSTEE NOBLE: Aye.
 14 TRUSTEE DENT: Aye.
 15 CHAIR SCHMITZ: Aye.
 16 TRUSTEE DENT: All right. That closes out
 17 item G 2. Thank you for that, legal counsel. Item
 18 G 3 is the public hearing for fiscal year '24/'25.
 19 G 3.A Final Budget Adoption
 20 G 3.B Central Service Cost Allocation Approval
 21 TRUSTEE DENT: Have we complied with all
 22 notices, our notification as it relates to the
 23 fiscal year '24/'25 budget?
 24 MR. CRIPPS: Yes, we have.
 25 TRUSTEE DENT: All right. And I'll ask

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1 for a motion and then a second to open the public
 2 hearing.

3 TRUSTEE TONKING: I move we open the
 4 public hearing.

5 TRUSTEE DENT: Motion's been made and
 6 seconded. I'll call for the question. All those in
 7 favor, state aye.

8 TRUSTEE TONKING: Aye.
 9 TRUSTEE TULLOCH: Aye.
 10 TRUSTEE NOBLE: Aye.
 11 TRUSTEE DENT: Aye.
 12 CHAIR SCHMITZ: Aye.
 13 TRUSTEE DENT: All right. Motion passes,
 14 5/0.

15 We are holding a public hearing in
 16 compliance with all Nevada Revised Statutes. We
 17 were told the District has complied with the
 18 required notice. And then I will hand this over to
 19 General Manager Magee to continue our discussion.

20 MR. MAGEE: Given the discussion on the
 21 previous item, I -- if it pleases the Board, I don't
 22 know that it really makes sense to even go through
 23 this presentation at this time. I would recommend
 24 that you accept the public comment and close the
 25 public hearing and we'll come back tomorrow.

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1 then he's worried about the engineering department
 2 having nothing to do. I mean, who is the jokerster
 3 here? I mean, I don't know. Is he a juggler or
 4 something that he can do four balls instead of
 5 three. I mean, you got to be kidding. There's so
 6 much work backed up in this district.

7 I did a -- you haven't even looked at the
 8 Loomis report on paving. I don't even think
 9 anybody's even looked at it. There's close to
 10 \$11 million in there that's deferred right now.
 11 Nobody's looked at the DOWL report except me, and of
 12 course the amount over and above what the District
 13 has planned, it's \$38 million. 38 million. Just in
 14 those two deals, you're talking close to
 15 \$40 million.

16 And you guys want to go out and galavant
 17 around with a \$16-million dollar restaurant, where
 18 all everybody wants is just a bar so they can put
 19 their feet in the sand and get a beer. I mean,
 20 what's with you guys? You're out of your freaking
 21 minds.

22 I mean, you're not even focusing on the
 23 land. We got more work to do here. Just take a
 24 look some day, drive around and see the size of your
 25 infrastructure and how it's not been taken care of

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1 TRUSTEE DENT: Okay. I will now open up
 2 public comment as it relates to the District's
 3 operating and capital improvements program budget
 4 for '24/'25. You will have three minutes for your
 5 public comment.

6 Any public comment in the room?
 7 MR. DOBLER: Cliff Dobler, 30-year
 8 resident.

9 I think you guys need to do a little more
 10 homework because when Cripps and Magee decided to
 11 lop off the \$4.5 million in capital in '24/'25, I
 12 don't think they put in '23/'24, the \$9 million of
 13 carryovers. So you got -- I think I told you
 14 yesterday, it was 47 projects, I think, 47 projects,
 15 9-some-odd million that because it wasn't spent in
 16 '23/'24, it has to be turned around and put into the
 17 '25 budget, or as an alternative, you have to
 18 restrict those funds in '24 so everybody knows what
 19 the fund balance is.

20 Now, as a result of that, you're going to
 21 find out, you don't have any fund balance. Okay?
 22 And that's the truth of it.

23 So you turned around and tried to hide
 24 \$9 million of carryover and then at the same time
 25 knocked off \$4.5 million of new construction, and

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1 for close to 15 years since I've been on this
 2 parade. Let's get serious about this.

3 Thank you.

4 MS. JEZYCKI: Michelle Jezycki. Hello
 5 again.

6 I'll begin with just by one other comment
 7 I started with, and that's, I think, the need to not
 8 just transfer the information to staff. I think the
 9 community, the Board, the staff are really needing
 10 that escort through this process. And given
 11 your years of experience, especially in finance, I
 12 think that's what people are waiting to see. I know
 13 myself, as a community member. And it's with you,
 14 it's in you, I think that's what people are
 15 expecting. So, hopefully, with your help, Trustee
 16 Tonking, that will come to surface.

17 A couple of things I wanted to point, not
 18 very fun things to revisit, but things that do
 19 increase payroll and salaries and so forth are
 20 having things like severance pay. Paying --
 21 bringing in new people and bringing them in at
 22 substantially higher salaries. And all of these
 23 things bump up things like unemployment insurance,
 24 workers' comp insurance, as well as how much -- or
 25 how many claims are actually called on and used in

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1 either of those services. Those will bump up those
2 fees, which, hopefully, keeps -- we can keep in our
3 minds the importance of that when we make HR
4 decisions, hiring, firing, et cetera, that we have
5 that ripple affect in mind.
6 Another HR-related issue was the position
7 that I started to talk about before I ran myself out
8 of time was the position that was not discussed last
9 night, the senior HR analyst/risk management person
10 that was vacant, a position that was vacant for 10
11 years. My understanding was there were only
12 three workers' comp claims totaling \$762,000. Even
13 three is too many, I understand, but before making
14 an internal transfer into that position and bumping
15 that person up two pay steps, I would ask again if
16 that position was vacant, what type of assessment
17 has been done between now and then to justify the
18 position now being filled? All of this can be done
19 too with a classification and compensation study, at
20 the risk of sounding redundant.
21 Thank you for your time.
22 MR. KATZ: Aaron Katz, Incline Village.
23 You know, you asked the attorney for an
24 opinion and you take it as gospel, and he's wrong.
25 318.201, for your rec fee collection, you have him

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1 Now, take a look at what the total amount
2 is, 3.786 million central services. You know,
3 that's -- I got confused. I don't know. 4.1
4 million for internal services? That's what it's
5 basically paying for.
6 Go to the general fund and the new thing,
7 \$2 million of overspending just on salaries and
8 wages. Then we're raid the fund balance again so
9 you're not going to anything in there. It's just
10 total garbage. It's over and over and over.
11 Kill the subsidies. No central services.
12 Live on your means. If you can't live on your
13 means, close shop. Rec fee, live in your means. No
14 subsidy for it. Oh, by the way, internal services,
15 the whole fund is subsidy. It's got no -- look at
16 the central services, how much central services are
17 recharging the internet services? Turns out being
18 zero. I guess they're not making any demand on the
19 general fund. The whole thing is just as screwy as
20 it was before. I don't know how you fix it except
21 radical -- you need to get radical.
22 Thank you.
23 TRUSTEE DENT: Public comment on Zoom,
24 please.
25 MR. WRIGHT: Relating to the budget, Frank

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1 show you the language that says you set the rec fee
2 it in. It doesn't exist.
3 Now, we're here on the budget. We're
4 going to have another thing, it's the central
5 services cost allocation plan, which is one hundred
6 percent phony. NAC 354 8668 says we need a plan.
7 Where is it? I get a notice of the hearing, it
8 tells me all the documents are here. I come here,
9 okay, where are the documents? They're not here.
10 We didn't get anything until ten minutes before the
11 meeting. And what do we get? We didn't we get a
12 plan. We got a spreadsheet here that breaks it up.
13 Glad Mr. Homan's in the room because I
14 want him to hear this if he hasn't seen it. What
15 does central services cost allocation mean? Well,
16 it means you're getting necessary and reasonable
17 services out of general fund, and Champ Golf needs
18 to pay its fair share. Okay. So I'm looking here
19 at the breakdown, \$453,000. Are you getting
20 \$450,000-worth of central services out of the
21 general fund? Oh, well let's continue here.
22 Utility, Public Works, \$1,036,000, 41 employees,
23 there's no turnover, they can do their own payroll.
24 \$1 million-worth of central services, it's total
25 garbage.

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1 Wright, Crystal Bay.
2 How in the world can you run an operation
3 where you have salaries that are off the charts, you
4 have people who are employed who, as far as I know,
5 don't do anything except collect a check, and a big
6 one every month, and no one has gone through to
7 check and see if those people are needed in their
8 operation? I heard Mr. Tulloch talk about three
9 supervisors and one employee. Hmm.
10 Maybe you guys don't find that odd. I
11 find it ridiculous. We have people who are working
12 here who are grossly overpaid and are unproductive.
13 Maybe we should look to our finance department and
14 find out why they can't get their act straight and
15 why they can't make the hard decisions. Why do we
16 have to come to you, as citizens living here, and
17 tell you that your employees are not doing their
18 jobs? They can't get anything right, and we pay
19 them all this money, and I'm not sure why.
20 Because if you're paying this kind of
21 money, these people should be really competent and
22 should really have their numbers right and should
23 really have the fact straight. But we don't.
24 We don't do staff reductions; we do salary
25 increases. And to raise the salaries like we've

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1 been raising them, you would think they would have
 2 done something productive, but they haven't. It's
 3 obvious tonight. There's no productivity. They
 4 can't even remember one thing for two weeks with the
 5 same thing being repeated.
 6 Well, if it's being repeated and repeated
 7 and repeated, how long is it going to take those
 8 overpriced employees to figure out exactly what the
 9 Board's requesting? I don't get it. I just don't
 10 get it. We pay way, way too much to get very
 11 little.
 12 Just think if we had this thing in order
 13 and we had the salaries matching the performance,
 14 we'd have a heck of a district.
 15 Thank you.
 16 MR. BELOTE: That was the final one.
 17 TRUSTEE DENT: Is there a motion to
 18 continue the public hearing?
 19 TRUSTEE TONKING: I move that we continue
 20 the public hearing until May 30th at 6:00 p.m.
 21 TRUSTEE DENT: Thank you.
 22 TRUSTEE NOBLE: Second.
 23 TRUSTEE DENT: Motion's been made and
 24 seconded. Any further discussion by the Board?
 25 Seeing none, I'll call for the question.

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1 central services cost allocation proposed changes
 2 are?
 3 TRUSTEE TONKING: I think we got a sheet
 4 of paper.
 5 TRUSTEE DENT: Did we?
 6 (Inaudible discussion amongst the
 7 Board.)
 8 CHAIR SCHMITZ: I don't see anything on
 9 the website, just so you know, there's nothing out
 10 there.
 11 TRUSTEE TONKING: Maybe we just make sure
 12 that gets posted tonight.
 13 CHAIR SCHMITZ: And I think that tomorrow
 14 we should probably cover that one first, because the
 15 central services costs allocation has been a theme
 16 throughout relative to the budget. Do we have the
 17 ability to have a flexible agenda so that we could
 18 put that beforehand?
 19 TRUSTEE DENT: Of course we do.
 20 CHAIR SCHMITZ: Great.
 21 TRUSTEE DENT: Any other discussion on
 22 this item?
 23 Okay. That will close out item 3 A and B.
 24 Moving on to item H.
 25 H. FINAL PUBLIC COMMENT

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1 All those in favor, state aye.
 2 TRUSTEE TONKING: Aye.
 3 TRUSTEE TULLOCH: Aye.
 4 TRUSTEE NOBLE: Aye.
 5 TRUSTEE DENT: Aye.
 6 CHAIR SCHMITZ: Aye.
 7 TRUSTEE DENT: Any further discussion or
 8 direction that's needed on this item, Chair?
 9 CHAIR SCHMITZ: No, I don't think so.
 10 TRUSTEE DENT: Okay. All right. Moving
 11 on to item H, the final public comment. Anyone in
 12 the room that would like to make final public
 13 comment?
 14 CHAIR SCHMITZ: We have another agenda
 15 item. It's the central services cost allocation.
 16 TRUSTEE TONKING: Chair Schmitz, it's part
 17 of the open hearing for the other items, so I don't
 18 think we can vote on it right now. It's part B of
 19 that agenda item.
 20 TRUSTEE DENT: Correct.
 21 CHAIR SCHMITZ: Oh, it's part B.
 22 Do we have any ability to receive staff's
 23 recommendations -- I mean, we don't have any
 24 materials, unless something was posted that I just
 25 don't have. Do we have materials on what the

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1 TRUSTEE DENT: We have two public comments
 2 in the room.
 3 MR. DOBLER: This was a bonanza tonight.
 4 I used to get paid a lot of for speaking fees for
 5 the government in bankruptcy and loans.
 6 Anyhow, I wanted to let you know in the
 7 carryover because -- well, let me just start again.
 8 I asked for a public record for the quarterly CIP
 9 report for 2024 fiscal year. I asked for it because
 10 I knew it didn't exist because, of course, staff
 11 didn't do it. Okay?
 12 But what happened was is there was a
 13 couple of major increases and decreases that were
 14 brought to the Board to reduce the budgets on
 15 certain items, and one of the largest was the
 16 pipeline ended up to be coming in about \$6 million
 17 less than what we thought. That was never adjusted,
 18 so our carryovers that somehow exist somewhere are
 19 off by 6 million bucks. Okay? And it just distorts
 20 everything when you're just not correct.
 21 Now, this guy over here, he turns around
 22 and wanting to get a budget approved for one of his
 23 crony CPA firms, and he said that there's plenty of
 24 money to be appropriated. Well, if you looked at
 25 the general budget, there was actually no money.

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1 Okay? There was none. Okay? So until you pull the
 2 parks out and then put them back in.
 3 So then the statement that, yeah, we had
 4 to augment it, we had that augmented, you didn't
 5 have it augmented. So, we're dealing with people
 6 that just say things, and that's not real healthy.
 7 I mean, it's not healthy at all.
 8 Now, lastly, you need to get a developer
 9 manager, somebody like me, somebody that understands
 10 how to put deals together. I did that beach, that
 11 Burnt Cedar Beach in one year from schematic design
 12 to start of construction. Okay? You can't be
 13 having a beach building designed by a committee. I
 14 mean, you need to have a developer that can sit down
 15 with the architects and have a vision that you can
 16 bring. And you don't always one vision, you might
 17 have three, but you gotta give them three.
 18 What we now we have now is we have a bunch
 19 of civil engineers, and all they do is they're
 20 looking at underground, so the only thing they know
 21 how to do is dig a ditch and put a pipe in it.
 22 Okay? And that's what civil engineers, more or
 23 less, realistically do besides foundations. But
 24 they do no vertical at all, they don't go up in the
 25 air, so we don't have the right staff for what we

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1 really want to do.
 2 Anyways, just some thoughts. Thank you.
 3 MR. KATZ: Aaron Katz.
 4 I wanted to return to central services.
 5 NAC 354 8668 says we need a plan. Where is it?
 6 That piece of paper you have in front of you is not
 7 a plan. What goes into the plan? Has your staff
 8 ever told you and have we ever applied the rules to
 9 the plan? And the answer is no.
 10 Let's look at that, get the attorney to
 11 look it up so you'll know exactly what it says, NAC
 12 354 867. And I've written to you about it. And
 13 I've got all the sections in there, what need you to
 14 do you. You need to test, are these expenses
 15 reasonable, are they necessary, can we get it for
 16 cheaper out in the private sector? It's got a whole
 17 series. Where's the plan?
 18 Well, this one I like the best. NAC 354
 19 86687. What does that one say? It instructs you
 20 that your central services plan must be updated
 21 before the cut-off date for the submittal of your
 22 tentative budget. That was April 15th. You're too
 23 late people. There will be no central services
 24 plan.
 25 Okay, you want to play games and go ahead

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1 and pass a plan, even though the NAC says you've
 2 lost the opportunity to do it? Let me call your
 3 attention -- attorney will tell you about this one,
 4 NRS 354.626(1). What is that? That's the one that
 5 says if you don't follow the NAC and you don't
 6 follow the NRS, it's criminal, and the AG will
 7 handle a prosecution. I don't know if anybody's
 8 going to turn you in for this one. But why don't
 9 you take the caution approach, no central services
 10 plan, you can take up the subject next April 15th.
 11 Thank you.
 12 TRUSTEE DENT: Can we go back to Zoom.
 13 MR. WRIGHT: Frank Wright, Crystal Bay.
 14 You know, our attorney has his opinion on
 15 deadlines, timelines, and what are required as far
 16 as filing and notices. And we have citizens who are
 17 also attorneys, who are also very knowledgeable, who
 18 have given different opinions. I would think that
 19 if your attorney is wrong on dates, times, and
 20 procedures, that maybe another attorney might be
 21 necessary. Because I guarantee you the rec fee has
 22 got certain provisions you have to follow, and I
 23 don't believe you're following them. And I think
 24 attorney gave you really bad advice.
 25 As far as the other people in our

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1 community who are very knowledgeable and have spoken
 2 tonight, they give you an insight to things that are
 3 wrong. And I think some board members pay attention
 4 and they hear them and then they ask questions about
 5 them, but you gotta follow through. You've got to
 6 follow through and you've got to be careful of
 7 you're doing and you've got to expect your staff
 8 bring to you things that are not going make you, as
 9 board members, look stupid.
 10 So a lot of stuff that's brought to you is
 11 wrong, a lot of dates improperly presented, not
 12 complete, and turning in a board packet that looks
 13 like the New York phone book is just unacceptable.
 14 You can't have stuff in there that's
 15 meaningless or redundant. You need to have stuff in
 16 there that's specific to what you're doing, and you
 17 make sure that all the rules and all the dots are on
 18 your Is. I don't understand why we pay so much
 19 money for staff and the staff is so incredibly
 20 incompetent.
 21 As far as staffing, I don't think it would
 22 take too much and go through and start cutting loose
 23 some of the waste. And if you don't have a general
 24 manager or an HR person that can do that, they need
 25 to be replaced. You need to find somebody who is

1 going to take the hard knock and get rid of these
 2 people, those that are not doing what they're
 3 supposed to be doing, they're not capable of doing
 4 what they're supposed to be doing. It's that time.
 5 You could have save a lot of money and
 6 save a lot of anguish if you just make some people
 7 who are supposed to do their job do their job, and
 8 then we'd be fine.
 9 Thank you.
 10 TRUSTEE DENT: Anymore public comment?
 11 MR. BELOTE: That was the final public
 12 comment.
 13 TRUSTEE DENT: Sergio, question for you.
 14 As far as we're not ending the meeting, we're moving
 15 to continue the meeting until tomorrow, so we're not
 16 adjourning the meeting, we're just taking a break
 17 until tomorrow at 6:00 p.m.?
 18 MR. RUDIN: Yes. You're adjourned for the
 19 evening.
 20 I. ADJOURNMENT
 21 TRUSTEE DENT: Well, then I will see all
 22 of you guys back here tomorrow at 6:00 p.m. Thank
 23 you.
 24 (Meeting adjourned at 8:16 p.m.)
 25

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 May 29, 2024, at the
 7 of the Board of Trustees public meeting, via Zoom,
 8 and took stenotype notes of the proceedings entitled
 9 herein, and thereafter transcribed the same into
 10 typewriting as herein appears.
 11 That the foregoing transcript is a full,
 12 true, and correct transcription of my stenotype
 13 notes of said proceedings consisting of 102 pages,
 14 inclusive.
 15 DATED: At Reno, Nevada, this day of 14th
 16 day of June, 2024.
 17
 18 /s/ Brandi Ann Vianney Smith
 19
 20 BRANDI ANN VIANNEY SMITH
 21
 22
 23
 24
 25

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 42

Invoice Date: June 14, 2024

Payment Due: June 29, 2024

Amount Due (USD): \$962.00

Items	Quantity	Price	Amount
Base fee May 29, 2024 BOT meeting	1	\$350.00	\$350.00
Per page fee May 29, 2024 BOT meeting	102	\$6.00	\$612.00

Subtotal: \$962.00

Total: \$962.00

Amount Due (USD): \$962.00

Mick Homan – Incline Resident

I have 2 suggestions on the proposed budget.

First – stop the shell game with general fund cost allocations.

That fund's in dire financial condition due to excessive spending and revenues that aren't keeping pace.

The recommendation to fix this by allocating millions of dollars of costs from the general fund to other departments is window dressing.

It's a smokescreen that harms the district.

Our recreation venues already have bloated cost allocations.

Increasing them makes it impossible to properly judge their performance.

In addition, allocating more costs to departments and venue managers who have no ability to influence or optimize the underlying costs reduces accountability and makes it impossible to effectively manage them.

We need allocation policies that provide better transparency so we can shed light on issues and facilitate real solutions.

Second – let's face the economic reality. The Recommended budget has a \$4.6 million deficit. That's not acceptable or sustainable.

We need a constructive combination of reduced spending **and increased revenue** to fix this.

On the cost side – Start with some low hanging fruit.

Eliminate the \$1.6 million for the beach access project and the \$340K to fund a new assistant GM role.

Neither is needed.

Eliminate spending on consultants for accounting processes or cost allocations.

We're short staffed, so we can't even keep up with even basic tasks.

We need to staff the organization before we can take on more.

However, I do think slashing the marketing budget is short sighted.

With underutilized golf and ski facilities, every dollar spent on effective marketing could deliver a multiple in terms of added revenue.

On the revenue side, we've seen little increase in tax revenue in recent years.

Why not? ~~Are we lobbying~~ Washoe county and making sure we're getting our fair share?

Can

One source we do control is the facility fee.

We have trustees stating the \$780 fee in the proposed budget is too high.

They talk as if our rec facilities should be self sustaining.

At best that's disingenuous.

We're fortunate to have one venue that subsidizes the rest.

But for municipalities, parks and rec is a service that is supported by property taxes.

The reality is the fee needs to **increase**.

We need it to cover our budgeted shortfall and to avoid going insolvent.

It's needed for the backlog in critical capital projects and to address the deferred maintenance list.

We're kicking the can down the road because we don't have the funds to do regular maintenance – and it shows in the condition of our facilities.

The proposed fee is roughly the same as it was 16 years ago.

We receive incredible value for the fee, even at 2-3 times the proposed amount.

So as a resident, I have no problem with an increase.

Trustees **have** mentioned bonding as an alternative for funding rec infrastructure.

That's fine – but only in combination with an immediate increase in facility fees.

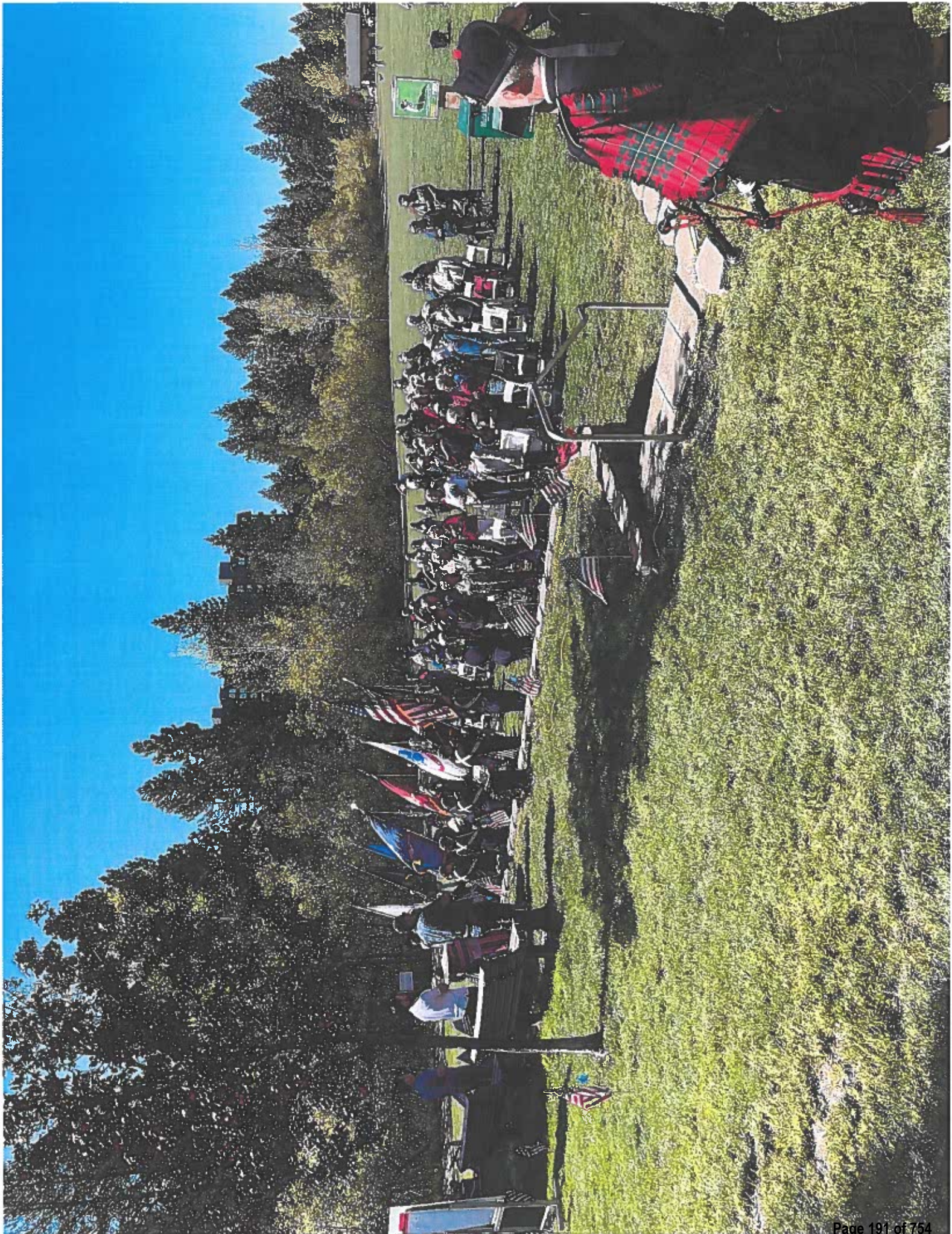
Bonding costs more in the long-run – particularly at today's interest rates, along with legal and underwriting fees.

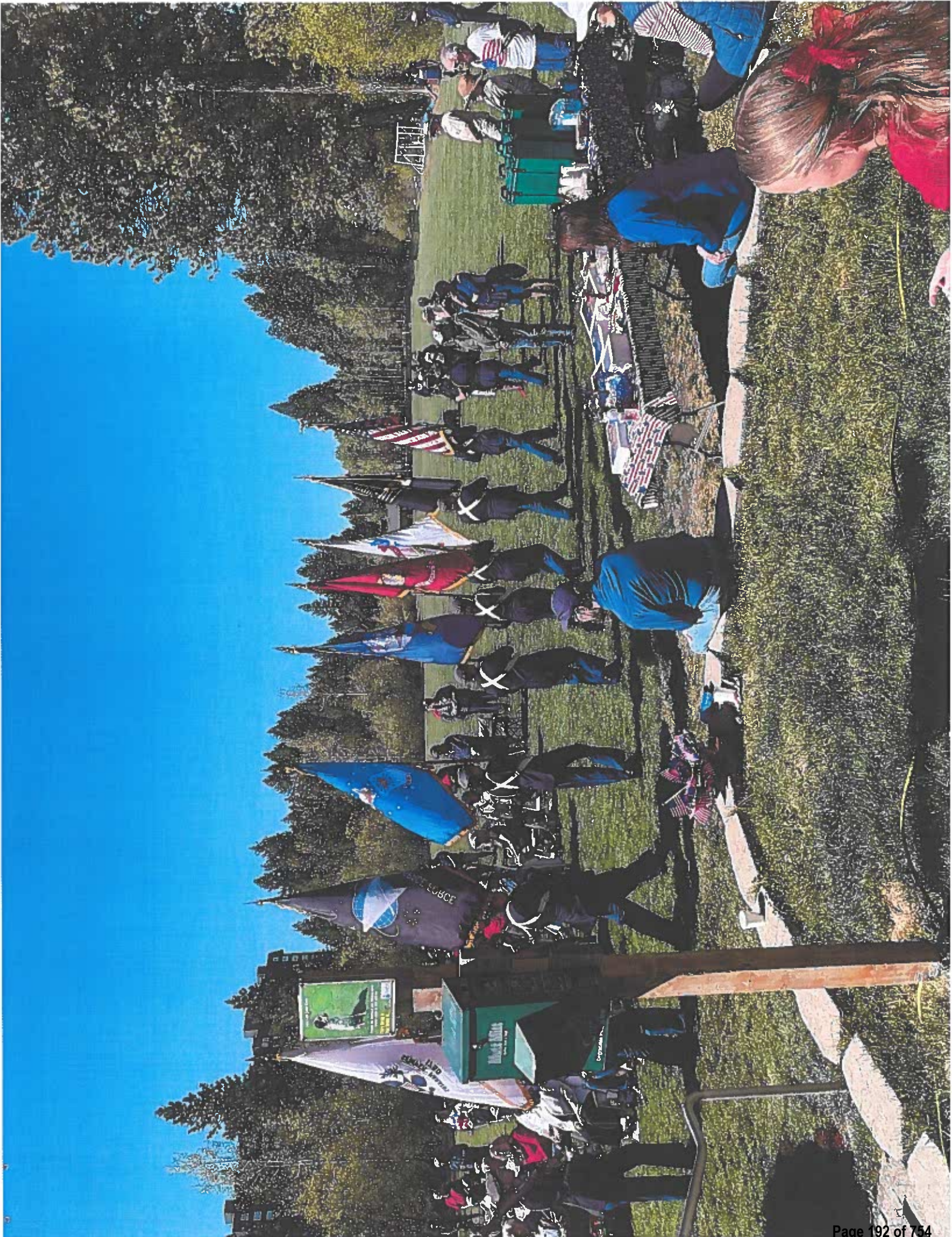
And of course, we'll need to increase facility fees to repay borrowings anyway.

Let's stop kicking the can down the road.

Let make the necessary choices now.

*No dep in the 4404 in materials
Zero Capital in Com or SUGS*







Proposed War Memorial Location

The Best Identified Site Location Is At The Norther End Of The Village Green, Along Incline Way:

- Access** – Readily accessible by non-IV residents, with stairs/walkway for color guard & handicap
- There are two 5 foot wide (2.5 foot high) stairways at each side of the retaining wall
 - Gravel walkways at the tree-line borders running along the length of the Village Green,
 - The ground from the street is a gentle grassy slope, with easy roadside access to the site.

Visibility –

- The Monument's proposed location is approximately 30 feet off the south side of Incline Way.
- It is large (10 feet high) and can be readily seen from the Road. (Also South facing)
- The proposed location is also along the July 4th holiday parade route and a destination point.

Parking – Sufficient and closely located Parking Area.

- Parking at the Tennis/Recreation Center and Aspen Grove parking lots (each end of the Green).

Public Address – Raised platform above viewing audience.

- Supports large audience size
- Provides an excellent location to hold a memorial ceremony, a color guard, or speakers.

Utilities – Electrical Service nearby.

- There is an existing IVGID Parks & Recreation electrical subpanel (metered) 50 feet away.
- It could be assessed to provide electrical power for public address equipment, lighting, etc.

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR MAY 29, 2024
REGULAR MEETING – AGENDA ITEM G(3)(A) – ADOPTION OF
2024-25 FINAL BUDGET**

Introduction: Well here's yet "another one" as my friend DJ Kahled would say¹. More evidence of staff arrogance, incompetence, concealment of public records, lack of professionalism, and the flagrant disregard for the financial sustainability of the District. This time it's the issue of a final budget for 2024-25. And that's the purpose of this written statement.

NRS 354.596(5): instructs that "the Department of Taxation shall examine the submitted documents (i.e., tentative budget) for compliance with law and...appropriate regulations and...submit to the governing body at least 3 days before the (statutory) public hearing a written certificate of compliance or...notice of lack of compliance." Notwithstanding staff submitted the District's 2024-25 tentative budget to the Department of Taxation on April 17, 2024, through and including at least 1:00 P.M. this afternoon, they refuse to make that certificate of or notice available for public examination. And as of the evening of the public hearing on the budget's approval no less.

NRS 354.596(3): instructs that "at the time of filing the tentative budget, the governing body shall give notice of the time and place of a public hearing on the tentative budget and shall cause a notice of the hearing to be published once in a newspaper of general circulation...not more than 14 nor less than 7 days before the date set for the hearing.

The notice of public hearing must state:

- (a) The time and place of the public hearing;
- (b) That a tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Department of Taxation; and,
- (c) The places where copies of the tentative budget are on file and available for public inspection."

NRS 354.596(4): instructs that a "public hearing on the tentative budget must be held by the governing body not sooner than the third Monday in May and not later than the last day in May." Which explains why we're here tonight.

¹ 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.>

Published Notice of Tonight’s Meeting: appears at the bottom right hand portion of page 12 of the May 24, 2024 edition of the Tahoe Daily Tribune Newspaper (“TDT”). I’ve attached a copy of that notice as Exhibit “A” to this written statement.

The District Failed to “Give Notice of The Time and Place of a Public Hearing on The Tentative Budget...at The Time of Filing (of) The Tentative Budget:”

The District Failed to Make “The Tentative Budget...Available For Public Inspection...at The Time of Filing The Tentative Budget:” I know because I went to the District’s administrative offices on May 13, 2024 to inspect the tentative budget and was told by the Board’s Clerk that a tentative budget was not available.

The District Has Failed to Make The Department of Taxation’s Tentative Budget Certificate of Compliance, or Notice of Lack of Compliance, Available For Public Inspection: NRS 354.596(5) instructs that “the Department of Taxation shall examine the (tentative budget)...for compliance with law and...appropriate regulations and shall submit to the governing body at least 3 days before the public hearing a written certificate of compliance or a written notice of lack of compliance.” If the latter, “the written notice must indicate the manner in which the submitted documents fail to comply with law or appropriate regulations.

Because NRS 354.596(6) instructs that “whenever the governing body receives from the Department of Taxation a notice of lack of compliance, the governing body shall forthwith proceed to amend the tentative budget to effect compliance with the law and...the appropriate regulation.” the public cannot address the tentative budget without first knowing whether it complies with law and appropriate regulations. For this reason I have made at least three (3) requests to examine the same²; the latest being this morning³, the morning of the public hearing. But staff have refused all three (3) requests.

My May 26, 2024 E-Mails to The Board’s Clerk, And My May 28, 2024 E-Mail to The Board Clerk And The Board⁴: On May 28, 2024 I sent the Board’s Clerk and the Board an e-mail wherein I discussed staff’s non-compliance with the NRS, and failure to make available either a certificate of compliance or notice of lack of compliance insofar as the tentative budget was concerned. Rather than recounting the substance of my comments, I refer the reader to said Exhibit “B.”

² Two (2) of those requests appear in the body of the May 28, 2024 e-mail which is attached as Exhibit “B” to this written statement.

³ The third request is evidenced by the May 29, 2024 e-mail which is attached as Exhibit “C” to this written statement.

⁴ That e-mail is attached as Exhibit “B” to this written statement.

NRS 354.598(3): instructs that “the final budget must be certified by a majority of all members of the governing body, and a copy...must be transmitted to the Nevada Tax Commission.”

NRS 354.598(2): instructs that “the final budget must be adopted on or before June 1 of each year.” June 1, 2024 is two (2) days away.

The Consequences of Not Certifying The Budget: NRS 354.598(2) also instructs that “should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance (‘CLGF’) on or before the required date, the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year (i.e., the tentative budget), adjusted as to content and rate...automatically becomes the budget for the ensuing fiscal year. When a budget has been so adopted by default, the governing body may not reconsider the budget without the express approval of the Department of Taxation.”

Conclusion: This behavior just keeps happening over and over and over again. Arrogant, incompetent, unethical and over compensated staff get replaced by even more unqualified, equally incompetent and arrogant, and more over compensated staff. And look at the results. As I’ve pointed out so many times before, these are all red flags of a criminal syndicate⁵. And you wonder why your Recreation (“RFF”) and Beach (“BFF”) Facility Fees continue as involuntary subsidies? And they are as high as they are?

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...district is not complying with the provisions of...any other 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 county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that management and organization of the district remain unchanged?” Don’t you think the time has come to start becoming fiscally responsible?

Because of All of The Above Facts, I Request Board Members Refuse to Certify a Budget For 2024-25. Let the Department of Taxation learn what IVGID really is by stepping in and imposing statutory default provisions on the District’s behalf.

⁵ 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 "A"

SKY TAVERN

From page 1

new CEO and Chris Brown is its new COO.

One of the first items on its agenda was to implement a new snowmaking system to help extend the ski season. Spina says it costs \$2.4 million for the snowmaking, which is 85% complete.

"Now is the time we will start the campaign for lights," Spina adds. He explains that especially now post-Covid when kids are still behind in school, Sky Tavern doesn't want to take them out of school for ski training. Therefore, three years ago it put in a request for a special use permit to get lights so that we can hold after-school ski training programs.

"We're focused on getting kids up on the hill after school instead of out of school," Spina reiterates. While Sky Tavern currently holds the special use permit for night skiing, Spina admits that there is an appeal from the NIMBYs (Not In My Backyard group) who are mainly concerned about light pollution.

"We've gone to extra lengths to find the right technology. We will NOT be using stadium-style

lights; we will have down washed lights that illuminate the snow. We're using the Utah Olympic Park race hill model," Spina says, "which also implements all of the best environmental practices." He adds that Sky Tavern is only open three months a year and that they will turn the lights out by 9 p.m. on evenings that the after-school program takes place.

Sally Sue Brioli, president of the Mount Rose Property Owners Water Company, says a few of the members/homeowners on the Mt. Rose Highway object to this capital funding campaign for night skiing.

"The proposal is for 77 lights- double that and it's 144- and even if they're pointed down into the snow it will reflect up into the night sky limiting night viewing," Brioli says. "Lights will shine down into the whole valley; it's very close to us."

In a statement that the MRPOWC released last month, "The proposed lighting for the night skiing operation, equivalent in scale to eight Walmart parking lots, is set to cast an intense glow over the area. This artificial brightness will reflect off the snow-covered landscape, causing Mount

Rose to emanate a glow akin to downtown Reno."

"You're skiing on ice. And this is a danger to the community, not just to us [homeowners on the Mt. Rose Highway] because the road is not easy to drive on at night and more teenagers will be on it going up to Sky Tavern," Brioli adds.

Her solution is for Sky Tavern to put their funding efforts towards revising their plan to refurbish their lodge to make it more useable and rely more on its snowmaking system to extend the ski season.

"I agree that training is necessary for the ski teams, but I think it should be done at other times. It could be done with snowmaking in October to increase the season," she says. Brioli is also concerned that even though Sky Tavern says that the lights won't be used in the summer, she doesn't really believe that in seeing the investment that they're making into its bike park.

"All homes on the Mt. Rose Highway will be greatly impacted by this," Brioli says.

Chris Minnes, another Mt. Rose Highway resident who earned a degree in Ski Area Management from the former Sierra Nevada College (now called UNR at Lake

Tahoe) also has his concerns. "Most ski areas [in the Tahoe area] have phased out night skiing. It's not economically viable and that compounded with maintaining a system like this in winter conditions and getting pummeled with hoar frost is difficult and expensive to maintain," Minnes says.

He explains that when he met with Sky Tavern's senior management, it seemed like the biggest problem was parking lot capacity. "I want those kids to be on the snow, too," he says. When asked what his solution would be for getting kids on the snow outside of school hours that would be an alternative to night skiing, he believes that there are several.

"If parking capacity needs to increase by 5-10 percent, then Sky Tavern can start by getting rid of the broken-down buses and equipment in the parking lot, and on the weekends families can park down the hill and bus kids up—that would open up about 40 spots. Sky Tavern can start the Jr. Ski Program at 7:30 a.m. rather than 9 a.m. and have the snow conditions that ski racers want.

"They can extend their snowmaking system another month, the mountain is still covered," he says.

"I think everyone can win...I want the same thing they do, just without lights," Minnes adds.

However, Spina disagrees. "We believe strongly that this makes sense. Overwhelmingly the community supports this. We have a letter from Brian Sandoval inquiring about how UNR (University of Nevada, Reno) can use it, as well as letters of support from the [Reno] City Council, the mayor, and hundreds of others.

"We have a purposeful mission to install lights in a reasonable matter in respect to the dark skies," Spina adds. "We feel we've done everything by the rules, and we respect those objections and have tried to mitigate those issues"

Spina explains how Sky Tavern has a FIS-certified run that's perfect for after-school and evening race training because it's a long seven-minute lap that provides more repetition, making it more efficient and beneficial to competitors. As a former aerialist mogul skier, Spina explains that it's even easier jumping at night, as one perceives black, white, black, white to tell the difference between land and snow. "The light is more consistent at night," Spina says. "Night skiing doesn't exist

anymore, and when you talk to the top performers they always train at night. Tahoe/Reno has always been a ski town and we lost that identity," he adds.

"Our goal is to offer affordable skiing to anyone who wants to learn. We even have an adaptive ski program, but we don't have volunteers to help run it on the weekdays. The lights should help that," Spina says.

He says that Sky Tavern has lost count of how many kids learned to ski there, but he knows it's more than 125,000.

"Sky Tavern is trying to make sense of how to make snow sports work for the community and we've been pushing hard to grow Sky Tavern to the masses. It's a culture of Reno that we want to bring back," he says.

"The Jr. Ski Program was the reason why the City gave us the property, and we have to protect that. I want to see this beautiful city park something world-class. We're doing whatever we can to make Sky Tavern self-sustainable."

Spina says that the capital campaign for the night skiing lights is for \$1.4 million.

"If we can get open more often but not take kids out of school, then this works for everybody," he adds.

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GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT - ONE TEAM

NOTICE OF PUBLIC HEARING ON BUDGET Fiscal Year 2024/2025

Notice is hereby given that a public hearing will be held on the budget of the Incline Village General Improvement District on Wednesday, May 29, 2024, at 6 pm at the Administration Building Board Room, 893 Southwood Boulevard, Incline Village, Nevada.

The budget has been prepared in such detail and on the appropriate forms as prescribed by the Nevada Department of Taxation. Copies of said budget are on file for public inspection at the offices of the Incline Village General Improvement District at 893 Southwood Boulevard, Incline Village, Nevada.

Dated: April 25, 2024

Heidi H. White
District Clerk

Published May 3, 10, 17 and 24

EXHIBIT “B”

May 28, 2024 BOT Meeting - Agenda Item E(1) - Fiscal Year 2024-25 Budget Workshop - Fw: Public Records Request - Tentative Budget Certificate of Compliance

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>, <bma@ivgid.org>
Subject: May 28, 2024 BOT Meeting - Agenda Item E(1) - Fiscal Year 2024-25 Budget Workshop - Fw: Public Records Request - Tentative Budget Certificate of Compliance
Date: May 28, 2024 3:24 PM

Chairperson Schmitz and the Other Honorable Members of the IVGID Board -

So we have a 2024-25 budget workshop for this evening. Right? Because your wonderful staff have dragged their feet and when directed by board members to slash their proposed staffing and compensation levels, they have in essence thumbed their noses at you. Placing us in a Mexican standoff position with three (3) short days to go until the statutory [NRS 354.598(2)] cut off date for submitting a final judgment ("the final budget must be adopted on or before June 1 of each year") expires!

So you will recall that the Board never approved a tentative budget for 2024-25. Because staff didn't present it to the Board for approval. When queried as to why not, our wonderful staff again thumbed their noses at the Board asserting there was no requirement the Board approve a tentative budget. But since there is a statutory [NRS 354.596(2)] cut off date for submitting a tentative budget to the Dep't of Taxation ["on or before April 15, a copy of the tentative budget must be submitted: (a) To the Department of Taxation"], staff proceeded to unilaterally submit it. Except their submittal **was untimely!**

That's right. I did a public records request and staff revealed therein that the District's 2024-25 tentative budget was not delivered to the Dep't of Taxation until April 17, 2024.

Then you will recall that NRS 354.596(3) instructs that "at the time of filing the tentative budget, **the governing body shall give notice of the time and place of a public hearing on the tentative budget** and (that)...the tentative budget (is) on file (at the District's offices) and available for inspection." So I asked to examine the notice required by NRS 354.596(3) and was told "it doesn't exist."

I then I asked to examine the tentative budget which was supposedly available for public inspection at the District's administrative offices. And none was available.

When staff eventually got around to making a copy of the tentative budget available for public inspection, a number of residents objected to its content. I for one objected that the General Fund was out of balance [NRS 354.598(5) instructs that "no governing body may adopt any budget which appropriates for any fund any amount in excess of the budget resources of that fund0"]. And there was no indication where the revenue would come from to cover budgeted overspending. In other words, Schedule T. But the tentative budget has no schedule T.

And there would be a deficit General Fund balance contrary to NAC 354 and Board policies.

And although there was reference to added revenues coming from central services cost transfers, there was no central services allocated cost plan. Even though NAC 354.8668(7) instructs that "the central service cost allocation plan of a local government...**must** be updated annually before: (a) **The date on which the local government submits its tentative budget to the Department of Taxation.**" I've asked for this Plan and so far, none has been produced notwithstanding there's supposed to be a public hearing to approve the same TOMORROW!

And although there was reference to Facility Fee revenues, the District had done nothing to fix Recreation ("RFF") and Beach ("BFF") Facility fees (a pre-requisite to ordering their collection on the tax roll), let alone notice a public hearing [pursuant to NRS 318.199(2) and (5)] whereat they might do so. And a

lthough the notice for that hearing references a report and a Resolution 1909, none has been produced notwithstanding there's supposed to be a public hearing to approve the same TOMORROW!

For all of these reasons, I and others expected the Department of Taxation has not issued a certificate of compliance necessary for all local government tentative budgets. After all, NRS 354.596(5) instructs that "the Department of Taxation **shall** examine the submitted documents for compliance with law and with appropriate regulations and shall submit to the governing body at least 3 days before the public hearing a written certificate of compliance or a written notice of lack of compliance." And if "when...the governing body receives from the Department of Taxation a notice of lack of compliance, the governing body **shall** forthwith proceed to amend the tentative budget to effect compliance with the law and with the appropriate regulation." Is the reason staff is dragging its feet is notice of non-compliance?

So last Saturday I sent the Board's Clerk an e-mail (see below) letting her know I wanted to examine the Department of Taxation's certificate of compliance or notice of non-compliance this morning. The day before tomorrow's public hearing on the budget! And when I had heard nothing, I followed up this afternoon (see below). And so far, again, **NOTHING!**

Doesn't NRS 239.010(1) instructs that "all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person?" Isn't the Department of Taxation's certificate or notice of non-compliance a public book and record? So why is it acceptable for staff to be concealing the same? So why is staff hiding this public record?

If we're going to have a budget workshop hearing this evening, don't you think it's important we have that certificate or notice of non-compliance? Have you Board members received the same? Do you even know what it says? And staff's behavior is supposed to be acceptable?

Don't you think this arrogance, disdain and non-compliance with the NRS need to end? So what are you doing about it?

Amongst other things, I ask Board members **NOT** place their signatures to any budget presented for 2024-25. Since NRS 354.598(3) instructs that "the final budget must be certified by a majority of all members of the governing body"), let the Department of Taxation do it on our behaves by default as NRS 354.598(2) instructs ["should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance on or before the required date, the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year (i.e., the tentative budget), adjusted as to content and rate in such a manner as the Department of Taxation may consider necessary, automatically becomes the budget for the ensuing fiscal year"].

We've discussed this before. If you as a Board are not properly managing the District, and the District is not complying with the provisions of this chapter or with any other law [see NRS 318.515(1)], it's time to close up shop! Because NRS 354.626(1) instructs that "any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment."

Put your foot down or CLOSE SHOP!

Respectfully, Aaron Katz

-----Forwarded Message-----
 From: <s4s@ix.netcom.com>
 Sent: May 28, 2024 12:47 PM

To: White Heidi <hhw@ivgid.org>
Subject: Re: Public Records Request - Tentative Budget Certificate of Compliance

Hello Heidi -

Is my certificate of compliance/written notice of lack of compliance available for me to examine at your offices? Or can you send it to me as an e-mail attachment.

For the record, NRS 354.596(5) instructs that "The Department of Taxation shall examine the submitted documents (i.e., tentative budget) for compliance with law and with appropriate regulations and shall **submit to the governing body at least 3 days before the public hearing a written certificate of compliance or a written notice of lack of compliance.**" So please don't tell me staff doesn't have the same.

Thank you for your cooperation. Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: May 26, 2024 1:14 PM
To: White Heidi <hhw@ivgid.org>
Subject: Public Records Request - Tentative Budget Certificate of Compliance

Hi Heidi -

Just want you to understand there is a public records request towards the bottom portion of this e-mail.

And here I have another request.

The Dep't of Taxation was supposed to have issued us a certificate of compliance or non-compliance for the tentative budget Mr. Cripps submitted on April 17, 2024. Three days before our May 29, 2024 public hearing date. I would like to examine the same. Tuesday morning if possible given the public hearing is set for May 29, 2024.

Remember NRS 239.010(1) instructs that "all public books and public records of a governmental entity must be open at all times during office hours to inspection by any person."

Thank you for your cooperation. Aaron Katz

EXHIBIT "C"

From Aaron

From: <s4s@ix.netcom.com>
To: <bma@ivgid.org>
Subject: From Aaron
Date: May 29, 2024 10:27 AM

Hello Bobby -

We have a public hearing tonight on the budget, and still, I haven't been provided with the Dep't of Taxation's tentative budget certificate of compliance/notice of non-compliance. How can the public give meaningful comment without that certificate/notice? Therefore, can you please forward it to me? Or if it doesn't exist, please explain to me why you can't given it's a NRS 354.596(3) requirement?

Thank you. Aaron

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR MAY 29, 2024
REGULAR MEETING – AGENDA ITEM G(2)(A)(2) – ELECTING TO
COLLECT THE RECREATION (“RFF”) AND BEACH (“BFF”)
FACILITY FEE(S) FOR FISCAL YEAR 2024-25 ON
THE COUNTY TAX ROLL**

Introduction: Well here’s yet “another one” as my friend DJ Kahled would say¹. More evidence of staff arrogance, incompetence, concealment of public records, lack of professionalism, and the flagrant disregard for the financial sustainability of the District. This time it’s the issue of collecting RFFs and/or BFFs for 2024-25 on the county tax roll. And that’s the purpose of this written statement.

Prelude: As of the creation of this written statement, May 29, 2024 at 3:30 P.M., the public has not been provided with any written materials to support this agenda item. Although the agenda for this meeting suggests that proposed Resolution No. 1909 provides for the fixing of the RFF/BFF, the same has not been made available to the public.

In contrast, for nearly a month, the District has been publishing a “Notice of Public Hearing on (the) Recreation Roll” wherein its Board Clerk states that the “report...(allegedly) prepared by the Board of Trustees of the Incline Village General Improvement District...containing the several recreation rates, tolls and charges for the services of the recreation lands and facilities of the District...are proposed to not to exceed a combined \$1,500...and (various) resolutions (are)...on file with the District Clerk and open to public inspection.” However, these representations of fact are **false!** I know this because on May 13, 2024 at shortly after 10 A.M., I went to the District’s Administrative Offices, met with the District Clerk, and was told that no such documents were on file nor open for my inspection.

Staff’s Proposed Resolution No. 1909: The agenda for this meeting makes reference to such a Board Resolution (“Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal year 2024/2025”). But I have never seen such a resolution. Not on May 13, 2024, nor otherwise. And not knowing what it recites, I have no idea what portions I will agree or not agree with. In other words, any meaningful disclosure ahead of the published public hearing date is illusory. And I object.

NRS 318.199(2): instructs that “whenever the board of trustees proposes to change any individual or joint rate, toll, charge, service or product, or any individual or joint practice which will affect any rate, toll, charge, service or product, the board of trustees shall hold public hearings after 30 days’ notice has been given to all users of the service or product within the district.” NRS 318.199(3) instructs that “notice shall be given by publication in a newspaper published in the

¹ 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.>

county.” NRS 318.199(5) instructs that “if, after public hearing, the board of trustees determines that the proposed action is required, the board shall adopt a resolution establishing the new or changed rates, tolls, charges, services to be performed or products to be furnished.”

NRS 318.201(1): instructs that “any board which has adopted rates pursuant to this chapter may, by resolution...elect to have such charges for the forthcoming fiscal year collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, the county’s general taxes. In such event, it shall cause a written report to be prepared and filed with the secretary, which shall contain a description of each parcel of real property receiving...services and facilities and the amount of the charge for each parcel for such year, computed in conformity with the charges prescribed by the resolution.”

NRS 318.201(5): instructs that “the secretary shall cause notice of the filing of the report and of a time and place of hearing thereon to be published once a week for 2 weeks prior to the date set for hearing, in a newspaper of general circulation printed and published within the district.”

NRS 318.201(7): instructs that “at the time stated in the notice, the board shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time. If the board finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted.”

NRS 318.201(8): instructs that “upon the conclusion of the hearing, the board may adopt, revise, change, reduce or modify any charge or overrule any or all objections and shall make its determination upon each charge as described in the report, which determination is final.”

Published Notice of Tonight’s Meeting: appears at the bottom right hand portion of page 19 of the Tahoe Daily Tribune Newspaper’s (“TDT’s”) May 24, 2024 edition. A copy of that notice is attached as an exhibit to one of my companion written statements asked to be attached to the minutes of this meeting.

But The District Has Never “Adopted Rates Pursuant to This Chapter” Staff Propose be Collected on The County Tax Roll: According to staff, that action is part of what it seeks to accomplish this evening. But as noted above, prior adoption of rates is a pre-requisite to ordering their collection on the county tax roll. And that prior adoption must be preceded by thirty (30) days published notice.

And The District Has Never Caused “a Written Report to be Prepared (Nor) Filed With The Secretary:” which contains a description of each parcel of real property allegedly receiving services and facilities and the amount of the charge for each parcel for such year.

And The District Has Never Caused Said Written Report to be Made Available For Public Inspection: as represented in that published notice of hearing.

And The District Has Failed to Describe The Services And Facilities to Allegedly be Received by Those Parcels of Real Property:

The Board Has Failed to Share With The Public The Proposed Final Report For The Collection of The RFF/BFF on The County Tax Roll For The Board to Approve After Hearing: Therefore, what meaningful public hearing can take place?

The District Has Failed to Share With The Public Proposed Resolution No. 1909: Therefore, what meaningful public hearing can take place?

My May 26, 2024 E-Mail to The Board²: On May 26, 2024 I sent the Board an e-mail wherein I discussed this agenda item, and recommended it be rejected for lack of substance. A copy of that e-mail is attached as an exhibit to one of my companion written statements asked to be attached to the minutes of this meeting.

Because of All of The Above Facts, I Protest And Request Board Members Refuse to Adopt Proposed Resolution 1909:

Although Proposed Resolution 1909 Will State That Assessed Property Owners Have The Due Process Right to Seek RFF/BFF Refund, in The Real World They Don't: Meaning the resolution is unconstitutional.

Conclusion: This staff behavior just keeps happening over and over and over again. Arrogant, incompetent, unethical and over compensated staff get replaced by even more unqualified, equally incompetent and arrogant, and more over compensated staff. And look at the results. As I've pointed out so many times before, these are all red flags of a criminal syndicate³. And you wonder why your RFF/BFF continue as involuntary subsidies? And they are as high as they are?

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...district is not complying with the provisions of...any other 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 county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that

² That e-mail is attached as Exhibit "B" to this written statement.

³ 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)."

management and organization of the district remain unchanged?" Don't you think the time has come to start becoming fiscally responsible?

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

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR MAY 29, 2024
REGULAR MEETING – AGENDA ITEM G(3)(B) – APPROVING A
CENTRAL SERVICES ALLOCATED COST PLAN FOR FISCAL
YEAR 2024-25**

Introduction: Well here's yet "another one" as my friend DJ Kahled would say¹. More evidence of staff arrogance, incompetence, concealment of public records, lack of professionalism, and the flagrant disregard for the financial sustainability of the District. This time it's adoption of a central services allocated cost plan to allow transfers from the District's Utility, Community Services and Beach enterprise funds, to its General Fund. And that's the purpose of this written statement.

Prelude: As of the creation of this written statement, May 29, 2024 at 3:30 P.M., the public has not been provided with any written materials to support this agenda item. In contrast, for nearly a month, the District has been publishing a "Notice of Public Hearing on (the) Budget" wherein its Board Clerk states that "the budget has been prepared in such detail and on the appropriate forms as prescribed by the Nevada Department of Taxation" and that "copies...are on file for public inspection at the offices of the Incline Village General Improvement District." However, these representations of fact are **false!** I know this because on May 13, 2024 at shortly after 10 A.M., I went to the District's Administrative Offices, met with the District Clerk, and was told that no such documents were on file nor open for my inspection.

NRS 354.613(1): instructs, for purposes of this discussion, that "the governing body of a local government may (not)...loan or transfer money from an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund (unless)...the loan or transfer is made...(b) To pay the expenses related to the purpose for which the enterprise fund was created;" or, "(c) For a cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund which is approved by the governing body under a nonconsent item that is separately listed on the agenda for a regular meeting of the governing body." NAC 354.6886 mandates that plan be reflected in a "central service cost allocation plan."

NAC 354.8668: instructs that "the central service cost allocation plan of a local government...must:

(2) Be limited to indirect costs for services and property provided by the local government on a centralized basis...

¹ 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.>

(5) Allocate costs in a manner that:

(a) Provides for an equitable distribution of general, overhead, administrative and similar costs of the local government;

(b) Allocates to an enterprise fund only costs for services and property that are assignable or chargeable to the cost objective of the enterprise fund; and,

(6) Include a description of the methodology used to determine the allocation of costs and a schedule of the current billing rates for those costs.”

NAC 354.8668(7): instructs that “the central service cost allocation plan of a local government ...must...be updated annually before: (a) the date on which the local government submits its tentative budget to the Department” of Taxation.

District Staff Submitted The District’s 2024-25 Tentative Budget to The Department of Taxation: on April 17, 2024.

At The Time District Staff Submitted The District’s 2024-25 Tentative Budget to The Department of Taxation, it Did Not Submit Its Proposed Central Services Allocated Plan: Which explains why it is now seeking Board approval.

Apart From The Procedural Deficiencies of Adopting a Central Services Allocated Cost Plan at This Late Date, Staff Will Not Include The Following Mandatory Provisions of NAC 354.867: “The costs which may be allocated to an enterprise fund of a local government pursuant to paragraph (c) of subsection 1 of NRS 354.613 must be...

(a) Necessary and reasonable for the proper and efficient administration and performance of the enterprise fund;

(b) Consistent with policies, regulations and procedures that apply uniformly to the enterprise fund and other activities of the local government;

(c) Determined in accordance with generally accepted accounting principles; and,

(d) Documented adequately for independent verification.

And in determining whether a cost is a reasonable cost for the purposes of subsection 1, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the enterprise fund;

(b) Whether the cost is consistent with sound business practices, the indicia of an arm’s length transaction, and the requirements and restraints imposed by state laws and regulations;

(c) The market prices for comparable services or property;

(d) Whether the persons incurring the cost acted with prudence under the circumstances considering their responsibilities to each pertinent governmental unit and its employees, and to the general public; and,

(e) Any significant deviations from the established practices of the local government that may have unjustifiably increased the cost.

NRS 354.613(8): instructs that “for the purposes of paragraph (c) of subsection 1, (of NRS 354.613), the Committee on Local Government Finance shall adopt regulations setting forth the extent to which general, overhead, administrative and similar expenses of a local government of a type described in paragraph (c) of subsection 1 may be allocated to an enterprise fund.”

My May 25, 2024 E-Mail to The Board²: On May 25, 2024 I sent the Board an e-mail wherein I discussed this agenda item, and recommended the public hearing be cancelled inasmuch as any central services allocated cost plan had to be approved prior to filing a tentative budget with the Department of Taxation. Rather than recounting the substance of my comments, I refer the reader to said Exhibit “A.”

Because of All of The Above Facts, I Protest And Request Board Members Refuse to Adopt The Proposed Central Services Allocated Cost Plan:

NRS 354.626(1): instructs that “any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment.” Because of NRS 654.613(8) above, this means that when a person violates the NAC 354.8668 or 354.867, he’s/she’s violating NRS 613 as well as 626.

Conclusion: This staff behavior just keeps happening over and over and over again. Arrogant, incompetent, unethical and over compensated staff get replaced by even more unqualified, equally incompetent and arrogant, and more over compensated staff. And look at the results. As I’ve pointed out so many times before, these are all red flags of a criminal syndicate³. And you wonder why your

² That e-mail is attached as Exhibit “A” to this written statement.

³ 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).”

Recreation ("RFF")/Beach ("BFF") Facility Fees which fund these central services allocated cost transfers continue as involuntary subsidies? And they are as high as they are?

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...district is not complying with the provisions of...any other 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 county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that management and organization of the district remain unchanged?" Don't you think the time has come to start becoming fiscally responsible?

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

EXHIBIT "A"

Please Remove Agenda Item G(3)(B) From The May 29, 2024 BOT Public Hearing/Meeting Because The BOT Has Not Complied With The NRS

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>, <bma@ivgid.org>
Subject: Please Remove Agenda Item G(3)(B) From The May 29, 2024 BOT Public Hearing/Meeting Because The BOT Has Not Complied With The NRS
Date: May 25, 2024 8:50 PM

Chairperson Schmitz and Other Honorable Members of the IVGID Board -

Because you the BOT won't exercise financial responsibility insofar as IVGID is concerned, you're forcing the public to take measures into their own hands to compel each of you to deliver on what you campaigned on. So here I am asking you take action which forces your staff to become financially responsible. And comports with the meaningful public hearing notice provisions of NRS 354.

Please cancel the public hearing noticed for May 29, 2024 and remove the request the BOT adopt an updated central services cost allocation plan at that upcoming meeting. Removing this matter represents a huge first step in addressing everything that's wrong in our District. And just so we're speaking apples-to-apples, I'm not talking about a one page spreadsheet summary. But rather, an actual central services cost allocation plan as that plan is described at NAC 354.8668.

Agenda item G(3) for this meeting notices adoption of the Incline Village General Improvement District Final Budget for Fiscal Year 2024/2025. And it includes at item G(3)(B) Approval of the District's Fiscal Year 2024 - 2025 Central Service Cost Allocation Plan.

NRS 354.598(1) instructs that "at the time and place advertised for public hearing...the governing body shall hold a public hearing on the tentative budget, at which time interested persons must be given an opportunity to be heard." But if the public has not had the meaningful opportunity to examine and critique a key element of that budget, the District's proposed central services cost allocation plan, it renders such public hearing illusory and in name only.

Moreover, the notice of public hearing states that "the budget (and presumably the proposed central services cost allocation plan) has been prepared in such detail and...copies...are on file for public inspection at the offices of the" IVGID. BOT members know this representation is **false**. Approval of such a budget is ongoing. And no proposed central services cost allocation plan has been produced for examination and critique. Since NAC 354.6886(8) instructs that IVGID's "governing body...must approve any cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund...under a nonconsent item that is separately listed on the agenda for a regular meeting of the governing body," the inference is clear that the public must have the meaningful opportunity to examine and critique said proposed central services cost allocation plan.

Yet as of today's date and time (after business hours assuming arguendo today is an IVGID business day), 8:55 P.M. (five minutes to 9 P.M.), staff have refused to make available for public examination the District's proposed updated central services plan. Not knowing what said plan addresses or fails to address, I and others I know are unable to meaningfully prepare for the aforesaid public hearing. And given tomorrow is a Sunday, and the day-after tomorrow is Memorial Day, a federal holiday, I expect staff will not be able to produce a proposed undated central services plan for the public's examination until next Tuesday, May 28, 2024 at the earliest. This renders the aforesaid public hearing meaningless, and unacceptable.

The right and honest thing to do is delay the public hearing on staff's proposed central services cost allocation plan until a minimum of seven (7) and a maximum of fourteen (14) days have elapsed before the date set for a revised hearing, and staff have prepared an updated central services allocation plan in such detail and on appropriate forms as prescribed by the Department of Taxation, and to have such plan on file and available for public inspection as NRS 354.596(3) instructs.

Finally, let me call your attention to NRS 354.613(7) which states as follows: "The sole remedy for a violation of this section is the penalty provided in NRS 354.626. Any person who pays a fee (i.e., the RFF, the BFF and water/sewer rates and charges) for the enterprise for which the enterprise fund is created may file a complaint with the district attorney or Attorney General alleging a violation of this section for prosecution pursuant to NRS 354.626."

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR MAY 29, 2024
REGULAR MEETING – AGENDA ITEM G(3)(A)(2) – HOODWINKING
THE BOARD INTO APPROVING STAFF'S BLOATED STAFFING
AND COMPENSATIONM LEVELS FOR FISCAL YEAR 2024-25**

Introduction: Well here's yet "another one" as my friend DJ Kahled would say¹. More evidence of staff arrogance, deceit, lack of professionalism, and the flagrant disregard for the financial sustainability of the District. This time it's staff's underhanded inclusion of an agenda item which unnecessarily ratifies and affirms their outrageous staffing and compensation demands. And that's the purpose of this written statement.

Staff's Proposed Staffing Level Demands For Fiscal Year 2024-25: On May 20, 2024 the Board held a special meeting workshop to finalize the state mandated final budget for fiscal year 2024-25. In that 127 pages of material, staff included a list of "authorized positions" along with whether they were full time equivalent ("FTE") or seasonal, and the salary range to be assigned to each. So the reader can get an idea of the extent of this document, it is attached to this written statement as Exhibit "A."

Staff's Proposed Compensation Level Demands For Fiscal Year 2024-25: On May 23, 2024 the Board held another special meeting workshop with the same intent to finalized the state mandated final budget for fiscal year 2024-25. At the Board's May 20, 2024 meeting several trustees instructed staff that their proposed staffing and compensation levels were out of line and unacceptable. So staff were directed to make drastic cuts and return on May 23, 2024.

At the May 23, 2024 meeting staff handed out a series of materials which proposed those cuts. One of the documents was a proposed budget broken down by fund, comparing staff's initial May 20, 2024 numbers to their recommended modifications. This "District Roll-up" document is attached to this written statement as Exhibit "B."

There the reader can see where initially staff proposed personnel costs totaling a whopping \$30,755,181 system wide. And after recommended cost cutting, staff proposed another whopping \$30,608,659. In other words, a whopping reduction of \$146,522, system wide. Which again was not acceptable to several trustees.

Regardless, the reader can see the extent of staffing compensation being proposed.

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

Translating Staff's Salary Levels to Dollar Amounts: Staff has prepared a matrix which converts salary levels to currency. And the latest matrix is attached to this written statement as Exhibit "C."

Also at the Board's May 20, 2024 meeting staff prepared a partial listing of the full burdened costs for some of those staff in the District's General Fund. That listing is attached to this written statement as Exhibit "D."

My May 27, 2024 E-Mail to The Board²: On May 27, 2024 I sent the Board an e-mail wherein I discussed this agenda item, why it had been inserted by staff, and the ramifications of its approval. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "E."

You Need to REJECT This Agenda Item Otherwise You Will Be Acceding These Outrageous Staffing And Compensation Levels to Staff:

Conclusion: This behavior just keeps happening over and over and over again. Arrogant, deceitful, unethical and over compensated staff get replaced by even more unqualified, equally deceitful and more over compensated staff. And look at the results. As I've pointed out so many times before, these are all the red flags of a criminal syndicate³. And you wonder why your Recreation ("RFF") and Beach ("BFF") Facility Fees continue as involuntary subsidies? And they are as high as they are?

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...district is not complying with the provisions of...any other 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 county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that management and organization of the district remain unchanged?" Don't you think the time has come to start becoming fiscally responsible?

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

² That e-mail is attached as Exhibit "E" to this written statement.

³ 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)."

EXHIBIT "A"

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Notes	Title formerly
Administrative Services				
TRUSTEE	n/g			
GENERAL MANAGER	Contract	FTE		
ASSISTANT GENERAL MANAGER	42	FTE	Budgeting for FY 24/25	
DISTRICT CLERK	33	FTE		
MEETING/IT COORDINATOR	24	FTE	New for FY 24/25	
DIRECTOR OF ADMINISTRATIVE SERVICES	40	FTE		
DIRECTOR OF FINANCE	42	FTE	Currently unfilled	
ASSISTANT DIRECTOR OF FINANCE	40	FTE		
CONTROLLER	33	FTE		
ACCOUNTANT	25	FTE	3 Positions	
COMMUNITY SVCS BUDGET ANALYST	28	FTE		
SENIOR ACCOUNTANT	27	FTE		
MANAGEMENT ANALYST	28	FTE		
PURCHASING & CONTRACTS MANAGER	33	FTE	Currently unfilled	
ACCOUNTS PAYABLE TECHNICIAN	18	FTE		
PAYROLL GENERALIST	22	FTE	Currently unfilled	
SR. IT ANALYST	28	FTE		
DIR INFO SYSTEMS & TECHNOLOGY	38	FTE		
IT/PROJECT MANAGER	32	FTE	Job title change	Software Specialist
IT NETWORK ADMINISTRATOR	26	FTE		
POS/PRODUCT ADMINISTRATOR	22	FTE	New for FY 24/25	
IT TECHNICIAN	22	FTE	2 Positions	
REVENUE MANAGER	29	FTE	Currently unfilled	
REVENUE OFFICE SUPERVISOR	24	FTE		
REVENUE OFFICE TECHNICIAN	18	FTE	Currently unfilled	
DIRECTOR OF HUMAN RESOURCES	38	FTE		
TALENT ACQUISITION SPECIALIST	28	FTE		
HR/RISK MANAGER	33	FTE	Job title change	Sr HR Analyst/Safety Sprvrs
RECEPTIONIST/SR ADMIN CLERK	18	FTE		
HR/BENEFITS COORDINATOR	25	FTE	Job title change	Payroll/Benefits Coordinator
HR/RECRUITING ASSISTANT	20	FTE		
SAFETY SPECIALIST	25	FTE		
SPECIAL PROJECTS	n/g	PT/OC		
Public Works				
DIRECTOR OF PUBLIC WORKS	44	FTE		
UTILITIES SUPERINTENDENT	36	FTE		
PW ADMINISTRATIVE SUPERVISOR	28	FTE		
CUSTOMER SERVICE CLERK	n/g	PT		
PUBLIC WORKS ADMIN MANAGER	32	FTE		
CUSTOMER SERVICE REP I/II	G3	FTE		
UTILITIES ASSET MGMT TECHNICIAN	G9	FTE		
UTILITIES MAINTENANCE SPECIALIST	32	FTE		
PUBLIC WORKS MAINTENANCE I	G6	FTE		
PUBLIC WORKS MAINTENANCE I/II	G7	FTE	New for FY 24/25	
COLLECTION/DISTRIBUTION SUPV	31	FTE		
COLLECTION/DISTRIBUTION OIT	G6	FTE		
COLLECTION/DISTRIBUTION OP I	G8	FTE	2 Positions	
COLLECTION/DISTRIBUTION OP II	G9	FTE	3 Positions	
COLLECTION/DISTRIBUTION OP III/ASST SPVSR	G11	FTE		
DRIVER PUBLIC WORKS	n/g	PT		
COMPLIANCE SUPRV/CHIEF INSPECTOR	31	FTE		
INSPECTOR I - CERTIFIED	G8	FTE		
INSPECTOR II	G9	FTE		
SENIOR INSPECTOR	G10	FTE		
SENIOR ELECTRICIAN/INSTRUMENTATION TECH	G11	FTE		
ELECTRICIAN/INSTRUMENTATION TECH	G9	FTE		
METER TECHNICIAN I/II	G7	FTE		
SCADA TECHNICIAN/INSTRUMENTATION TECH	G11	FTE	Job title change	SCADA Engineer
WETLANDS HUNTING COORDINATOR	n/g	OC		
WATER/WASTEWATER OIT	G8	FTE	2 Positions	
WATER/WASTEWATER OPERATOR I	G8	FTE		
WATER/WASTEWATER OPERATOR II	G9	FTE		
WATER/WASTEWATER OPERATOR III	G10	FTE		
CHIEF CHEMIST	31	FTE		
LABORATORY ANALYST I/II	G8	FTE		

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Notes	Title formerly
WATER/WASTEWATER SUPERVISOR	31	FTE		
ASST WTR/WW OPIII SUPV.WW LEAD	G11	FTE		
RESOURCE CONSERVATIONIST	29	FTE		
PUBLIC WORKS PROGRAM COORDINATOR II	21	FTE		
PUBLIC WORKS TECHNICIAN	21	FTE		
Community Services/Beach				
GENERAL MANAGER - GOLF OPERATIONS	38	FTE		
SENIOR HEAD GOLF PROFESSIONAL	27	FTE		
1ST ASSISTANT - CHAMPIONSHIP	18	FTE		
OUTSIDE SERVICES SUPERVISOR	n/g	SEASONAL		
MTN COURSE GOLF SHOP STAFF	n/g	SEASONAL		
OUTSIDE SERVICES STAFF	n/g	SEASONAL		
GOLF SHOP STAFF	n/g	SEASONAL		
ASST GOLF PRO - TOURNAMENT COORDINATOR	n/g	SEASONAL		
DISTRICT MERCHANDISER	20	FTE		
LEAD GOLF SHOP STAFF	n/g	SEASONAL		
STARTER/RANGER - CHAMP COURSE	n/g	SEASONAL		
TEACHING PROFESSIONAL	n/g	SEASONAL		
STARTER/RANGER - MTN COURSE	n/g	SEASONAL		
MTN COURSE LEAD GOLF SHOP STAFF	n/g	SEASONAL		
GROUNDS SUPERINTENDENT GOLF COURSES	33	FTE		
ASST. SUPT CHAMPIONSHIP COURSE	24	FTE		
MAINTENANCE CREW FOREMAN	18	FTE		
MAINTENANCE GROUNDS WORKER	n/g	SEASONAL		
IRRIGATION TECHNICIAN - GOLF	n/g	SEASONAL		
HORITCULTURIST - GOLF	n/g	SEASONAL		
ASST. SUPT MOUNTAIN COURSE	23	FTE		
FOOD & BEVERAGE DIRECTOR	33	FTE		
FOOD & BEVERAGE FOH MANAGER	28	FTE	Job title change	Assistant F&B Manager
EXECUTIVE CHEF	30	FTE		
SOUS CHEF	21	FTE		
COOK	n/g	SEASONAL		
PREP COOK	n/g	SEASONAL		
DISHWASHER	n/g	SEASONAL		
FOOD & BEV ON DUTY SUPERVISOR	n/g	SEASONAL		
BARTENDER	n/g	SEASONAL		
SERVER	n/g	SEASONAL		
BUSSEER	n/g	SEASONAL		
GRILLE HOST	n/g	SEASONAL		
SNACK BAR ATTENDANT	n/g	SEASONAL		
BEACH SNACK BAR ATTENDANT	n/g	SEASONAL		
BAR CART ATTENDANT	n/g	SEASONAL		
FOOD & BEVERAGE CASHIER	n/g	SEASONAL		
LEAD F&B CASHIER	n/g	SEASONAL		
EVENT COORDINATOR	20	FTE		
SNOWFLAKE SUPERVISOR	n/g	SEASONAL		
BANQUET BAR CAPTAIN	n/g	OC		
BANQUET BARTENDER	n/g	OC		
BANQUET SERVER	n/g	OC		
BANQUET CAPTAIN	n/g	OC		
BANQUET COOK	n/g	OC		
BANQUET PREP COOK	n/g	OC		
BANQUET DISHWASHER	n/g	OC		
BANQUET CHEF	21	FTE		
CHATEAU RECEPTIONIST/CLERK	n/g	SEASONAL		
FACILITIES OPERATIONS ASST.	n/g	OC		
FACILITIES OPERATIONS LEAD	16	FTE		
SALES & EVENT COORDINATOR	23	FTE		
SKI RESORT GENERAL MANAGER	38	FTE		
SKI OPERATIONS MANAGER	33	FTE		
RECEPTIONIST/ADMIN CLERK	18	FTE		
LIFT OPERATIONS - SUPERVISOR	21	FTE	Job title change	Assistant Lift Manager
LIFT MANAGER	26	FTE		
LIFT MAINTENANCE TECHNICIAN	21	FTE		
LEAD LIFT OPERATOR	n/g	SEASONAL		
LIFT OPERATOR/TICKET CHECKER	n/g	SEASONAL		
LIFT MAINTENANCE LABORER	n/g	SEASONAL		

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Notes	Title formerly
SNOWMAKER	n/g	SEASONAL		
SLOPE MAINTENANCE MANAGER	26	FTE		
ASSISTANT SLOPE MAINT MANAGER	24	FTE		
GROOMER	n/g	SEASONAL		
TERRAIN PARK ATTENDANT	n/g	SEASONAL		
MOUNTAIN MAINTENANCE WORKER	n/g	SEASONAL		
BASE OPERATIONS MANAGER	26	FTE		
BASE OPERATIONS SUPERVISOR	n/g	SEASONAL		
MAINTENANCE - PROPERTY OPS	n/g	SEASONAL		
TRAM DRIVER	n/g	SEASONAL		
SHUTTLE/TRAM DRIVER	n/g	SEASONAL		
JR. PARKING ATTENDANT	n/g	SEASONAL		
PARKING ATTENDANT	n/g	SEASONAL		
SKI PATROL DIR/SAFETY COORD	n/g	SEASONAL		
SKI PATROLLER	n/g	SEASONAL		
DISPATCHER	n/g	SEASONAL		
SKI PATROL ASSISTANT DIRECTOR	n/g	SEASONAL		
ASST. DIR OF SKIER SERVICES	n/g	SEASONAL		
DIRECTOR OF SKIER SERVICES	n/g	SEASONAL		
SKI/SNOWBOARD SUPERVISOR	n/g	SEASONAL		
SKI/SNOWBOARD INSTRUCTOR	n/g	SEASONAL		
MARKETING & COMMUNICATIONS MANAGER	31	FTE	Job title change	Marketing Manager
ASSISTANT MKTG & COMMUNICATIONS MANAGER	29	FTE	Job title change	Marketing Coordinator
PUBLIC INFORMATION COORDINATOR	29	FTE	Job title change	Districtwide Communications Coordinator
MKTG VIDEO/PHOTO PROD COORD	n/g	SEASONAL		
RENTAL SHOP MANAGER	n/g	SEASONAL		
ASST. RENTAL SHOP MANAGER	n/g	SEASONAL		
HYATT SHOP STAFF	n/g	SEASONAL		
RENTAL TECHNICIAN	n/g	SEASONAL		
REPAIR SHOP TECHNICIAN	n/g	SEASONAL		
LEAD HYATT SHOP STAFF	n/g	SEASONAL		
LEAD RENTAL TECHNICIAN	n/g	SEASONAL		
RENTAL ATTENDANT	n/g	SEASONAL		
CSC SUPERVISOR	n/g	SEASONAL		
CSC INSTRUCTOR	n/g	SEASONAL		
JR. CSC INSTRUCTOR	n/g	SEASONAL		
CSC GUEST SERVICES	n/g	SEASONAL		
CSC LEAD GUEST SERVICES	n/g	SEASONAL		
CSC RENTAL TECHNICIAN	n/g	SEASONAL		
REVENUE SAFE CLERK	16	FTE		
TICKET OFFICE SUPERVISOR	n/g	SEASONAL		
LEAD CASHIER	n/g	SEASONAL		
CASHIER	n/g	SEASONAL		
MOUNTAIN HOST	n/g	SEASONAL		
PRIVATE REQUEST RATE	n/g	SEASONAL		
COMMUNITY SERVICES AMBASSADOR	20	FTE	New for FY 24/25	
ASSISTANT COMM SVCS AMBASSADOR	n/g	PT	Job title change	Lead Beach Host (OT Eligible)
PARKING & BOAT RAMP ATTENDANT	n/g	SEASONAL		
LEAD BEACH HOST II	n/g	SEASONAL		
LEAD BEACH HOST I	n/g	SEASONAL		
BEACH HOST I	n/g	SEASONAL		
BEACH HOST II	n/g	SEASONAL		
PARKS SUPERINTENDENT	33	FTE		
PARKS SUPERVISOR	20	FTE		
PARKS CREW SUPERVISOR	18	FTE		
SENIOR MAINTENANCE WORKER	n/g	SEASONAL		
MAINTENANCE WORKER	n/g	SEASONAL		
IRRIGATION TECH - FTYR	16	FTE		
PARKS ADMINISTRATIVE ASSISTANT	n/g	PT		
HEAD TENNIS & PICKLEBALL PROFESSIONAL	n/g	SEASONAL		
TENNIS & PICKLEBALL CENTER SUPERVISOR	n/g	SEASONAL		
TENNIS & PICKLEBALL INSTRUCTOR	n/g	SEASONAL		
TENNIS & PICKLEBALL HOST	n/g	SEASONAL		
TENNIS & PICKLEBALL COURT WASH	n/g	SEASONAL		
PARKS & RECREATION CENTER MGR	24	FTE		
REC COORD-FITNESS HLTH&WELLNESS	20	FTE		
REC SUPERVISOR-AQUATICS	22	FTE		
REC SUPERVISOR - SENIORS	22	FTE		

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Notes	Title formerly
REC SUPV - SPORTS & CMNTY PROG	22	FTE		
PARKS & REC CLERK - I	16	FTE		
SR. PARKS & RECREATION CLERK	18	FTE		
ASST PARKS & RECREATION CLERK	n/g	PT		
PARKS & RECREATION CLERK II	16	FTE		
SENIOR RECREATION LEADER	n/g	PT		
RECREATION LEADER	n/g	PT		
BUS DRIVER RECREATION	n/g	PT		
BUS DRIVER RECREATION	n/g	PT		
SPORTS SITE SUPERVISOR	n/g	PT		
SPORTS SPECIALIST	n/g	PT		
SENIOR CHILD CARE LEADER	n/g	PT		
CHILD CARE LEADER	n/g	PT		
FITNESS FACILITY ROVER	n/g	PT		
SR. FITNESS INSTRUCTOR	n/g	PT		
FITNESS INSTRUCTOR	n/g	PT		
PERSONAL TRAINER	n/g	PT		
SR. AQUACISE INSTRUCTOR	n/g	PT		
AQUACISE INSTRUCTOR	n/g	PT		
PARK & REC MEETING RATE	n/g	PT		
DIRECTOR OF PARKS & RECREATION	38	FTE		
RECREATION ADMINISTRATOR SPECIALIST	18	FTE		
AQUATICS ASSISTANT EXEMPT	17	FTE		
LEAD LIFEGUARD	n/g	SEASONAL		
LIFEGUARD	n/g	SEASONAL		
SWIM INSTRUCTOR	n/g	SEASONAL		
SWIM COACH	n/g	SEASONAL		
REC SUPV-OPS & COMNTY PROGRMG	22	FTE		

Internal Services

FLEET SUPERINTENDENT	32	FTE		
MECHANIC I	G8	FTE		
MECHANIC II	G9	FTE		
MECHANIC II CERTIFIED	G9	FTE		
ENGINEERING MANAGER	41	FTE		
SENIOR ENGINEER	34	FTE	Budgeting for FY 24/25	
PRINCIPAL ENGINEER	38	FTE		
ASSOCIATE ENGINEER	32	FTE		
DISTRICT PROJECT MANAGER	34	FTE		
PW CONTRACT ADMINISTRATOR II	25	FTE		
BUILDINGS SUPERINTENDENT	29	FTE		
ASSISTANT BUILDINGS SUPT	24	FTE		
BUILDINGS MAINTENANCE II	G6	FTE		
BUILDINGS MAINTENANCE II	G7	FTE		
BUILDINGS MAINT III-ELECTRICAL	G7	FTE		
BUILDINGS MAINTENANCE III	G7	FTE		

EXHIBIT "B"

5

Supplemental Material Item E.1. District Wide Roll-up

Sources	2025 Budget Tentative and Proposed With Change																	
	General		Utility		Community		Beach		Internal		Grand							
	100	Change	200	Change	300	Change	390	Change	400	Change	Change							
Ad Valorem	4,617,879	-	37,086,994	19,555,177	26,164,513	25,643,361	(521,152)	3,003,000	3,608,660	605,660	4,828,714	4,828,714	4,828,714	56,145,883	75,785,968	19,639,685		
Consolidated Tax	2,228,155	-	-	-	-	-	-	-	-	-	-	-	-	2,228,155	2,228,155	-		
Sales & Fees	2,166,461	2,166,461	-	-	-	-	-	446,200	1,047,200	601,000	-	-	-	2,166,461	2,166,461	-		
Facility Fee	62,385	62,385	-	-	-	-	-	2,556,800	2,561,460	4,660	-	-	-	40,158,125	6,249,600	6,260,908		
Operating Grants	22,875	22,875	-	-	67,000	67,000	-	-	-	-	-	-	-	89,875	89,875	-		
Interfund	145,903	145,903	-	-	-	-	-	-	-	-	-	-	-	5,132,617	5,132,617	-		
Misc. Rev	12,100	12,100	-	-	128,950	128,950	-	-	-	-	-	-	-	141,050	141,050	-		
Invest Inc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers	-	-	9,539,089	9,539,089	-	-	-	-	-	-	-	-	-	-	-	-		
Uses	7,808,590	5,836,968	(1,971,622)	36,281,678	34,396,796	(1,864,881)	27,228,706	28,116,375	387,669	5,296,366	7,197,908	1,901,522	4,826,117	4,826,948	(169)	81,921,477	80,373,995	(1,547,481)
Wages	4,625,315	4,584,849	(40,466)	4,305,176	4,240,642	(64,534)	9,333,690	9,355,860	22,170	1,261,693	1,261,693	2,182,019	2,182,019	2,182,019	-	21,707,893	21,625,063	(82,830)
Benefits	2,153,629	2,098,322	(55,307)	2,254,886	2,238,646	(16,240)	3,170,162	3,178,117	7,955	363,055	363,055	1,105,456	1,105,456	1,105,456	-	9,047,288	8,983,596	(63,692)
Professional Services	482,045	572,600	90,555	173,050	166,000	(7,050)	443,355	28,200	(15,155)	17,850	12,000	(5,850)	15,000	15,000	-	731,300	793,800	62,500
Services & Supplies	1,778,095	1,641,195	(136,900)	5,624,957	6,055,957	431,000	6,203,255	5,921,255	(282,000)	696,716	696,716	27,740	1,510,766	1,510,766	-	15,813,789	15,825,889	12,100
Insurance	35,341	66,033	30,692	242,712	448,004	205,292	578,937	777,329	198,392	32,211	59,951	27,740	176	607	431	889,377	1,351,924	462,547
Utilities	259,500	260,109	600	1,327,400	1,327,400	-	1,557,800	1,557,800	198,392	168,800	168,800	12,700	12,700	12,100	(600)	3,326,200	3,326,200	-
Cost of Goods Sold	-	-	-	-	-	-	-	-	-	91,300	91,300	-	-	-	-	1,847,129	1,847,129	-
Central Services Cost	(2,425,395)	(3,786,131)	(1,360,736)	842,396	1,401,953	559,557	1,416,178	2,144,785	728,607	166,761	239,393	72,632	-	-	-	200,000	200,000	-
Defensible Space	-	-	-	100,000	100,000	-	100,000	100,000	(272,300)	-	-	-	-	-	-	28,358,500	25,802,200	(2,556,300)
Capital Expend.	900,000	400,000	(500,000)	21,391,000	17,800,000	(3,591,000)	3,569,500	3,297,200	2,498,000	4,305,000	1,807,000	-	-	-	-	618,194	618,194	-
Debt Service	-	-	-	-	618,194	618,194	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Sources/(Uses)	(8,100,711)	(1,212,089)	1,971,622	(18,729,901)	2,690,158	21,420,058	(1,564,193)	(2,407,014)	(908,821)	(2,293,386)	(3,589,248)	(1,295,662)	2,597	2,766	169	(25,775,593)	(4,598,427)	21,187,166

EXHIBIT "C"

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2023

*Top of Ranges Increased 4.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$21.97	\$26.36	\$30.75	\$1,757	\$2,109	\$2,460	\$45,692	\$54,831	\$63,969
17	\$23.07	\$27.68	\$32.29	\$1,845	\$2,214	\$2,583	\$47,977	\$57,572	\$67,168
18	\$24.22	\$29.06	\$33.91	\$1,938	\$2,325	\$2,713	\$50,376	\$60,451	\$70,526
19	\$25.43	\$30.52	\$35.60	\$2,034	\$2,441	\$2,848	\$52,894	\$63,473	\$74,052
20	\$26.70	\$32.04	\$37.38	\$2,136	\$2,563	\$2,991	\$55,539	\$66,647	\$77,755
21	\$28.04	\$33.64	\$39.25	\$2,243	\$2,692	\$3,140	\$58,316	\$69,979	\$81,643
22	\$29.44	\$35.33	\$41.21	\$2,355	\$2,826	\$3,297	\$61,232	\$73,478	\$85,725
23	\$30.91	\$37.09	\$43.27	\$2,473	\$2,967	\$3,462	\$64,293	\$77,152	\$90,011
24	\$32.46	\$38.95	\$45.44	\$2,596	\$3,116	\$3,635	\$67,508	\$81,010	\$94,511
25	\$34.08	\$40.89	\$47.71	\$2,726	\$3,272	\$3,817	\$70,884	\$85,060	\$99,237
26	\$35.78	\$42.94	\$50.10	\$2,863	\$3,435	\$4,008	\$74,428	\$89,313	\$104,199
27	\$37.57	\$45.09	\$52.60	\$3,006	\$3,607	\$4,208	\$78,149	\$93,779	\$109,409
28	\$39.45	\$47.34	\$55.23	\$3,156	\$3,787	\$4,418	\$82,057	\$98,468	\$114,879
29	\$41.42	\$49.71	\$57.99	\$3,314	\$3,977	\$4,639	\$86,159	\$103,391	\$120,623
30	\$43.49	\$52.19	\$60.89	\$3,480	\$4,175	\$4,871	\$90,467	\$108,561	\$126,654
31	\$45.67	\$54.80	\$63.94	\$3,653	\$4,384	\$5,115	\$94,991	\$113,989	\$132,987
32	\$47.95	\$57.54	\$67.13	\$3,836	\$4,603	\$5,371	\$99,740	\$119,688	\$139,636
33	\$50.35	\$60.42	\$70.49	\$4,028	\$4,834	\$5,639	\$104,727	\$125,673	\$146,618
34	\$52.87	\$63.44	\$74.01	\$4,229	\$5,075	\$5,921	\$109,964	\$131,956	\$153,949
35	\$55.51	\$66.61	\$77.71	\$4,441	\$5,329	\$6,217	\$115,462	\$138,554	\$161,647
36	\$58.29	\$69.94	\$81.60	\$4,663	\$5,595	\$6,528	\$121,235	\$145,482	\$169,729
37	\$61.20	\$73.44	\$85.68	\$4,896	\$5,875	\$6,854	\$127,297	\$152,756	\$178,215
38	\$64.26	\$77.11	\$89.96	\$5,141	\$6,169	\$7,197	\$133,662	\$160,394	\$187,126
39	\$67.47	\$80.97	\$94.46	\$5,398	\$6,477	\$7,557	\$140,345	\$168,414	\$196,482
40	\$70.85	\$85.02	\$99.19	\$5,668	\$6,801	\$7,935	\$147,362	\$176,834	\$206,307
41	\$74.39	\$89.27	\$104.15	\$5,951	\$7,141	\$8,332	\$154,730	\$185,676	\$216,622
42	\$78.11	\$93.73	\$109.35	\$6,249	\$7,498	\$8,748	\$162,466	\$194,960	\$227,453
43	\$82.01	\$98.42	\$114.82	\$6,561	\$7,873	\$9,186	\$170,590	\$204,708	\$238,826
44	\$86.12	\$103.34	\$120.56	\$6,889	\$8,267	\$9,645	\$179,119	\$214,943	\$250,767
45	\$90.42	\$108.50	\$126.59	\$7,234	\$8,680	\$10,127	\$188,075	\$225,690	\$263,305

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
Union Salary Ranges
Effective July 1, 2023

Uncertified Scale

*Top of Ranges Increased 4.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$23.44	\$28.13	\$32.82	\$1,875	\$2,251	\$2,626	\$48,761	\$58,513	\$68,265
G4	\$24.64	\$29.57	\$34.49	\$1,971	\$2,365	\$2,759	\$51,247	\$61,496	\$71,746
G5	\$25.87	\$31.04	\$36.21	\$2,069	\$2,483	\$2,897	\$53,804	\$64,565	\$75,326
G6	\$26.76	\$32.11	\$37.46	\$2,140	\$2,568	\$2,997	\$55,651	\$66,781	\$77,911
G7	\$29.70	\$35.64	\$41.58	\$2,376	\$2,851	\$3,326	\$61,777	\$74,132	\$86,488
G8	\$32.55	\$39.06	\$45.57	\$2,604	\$3,125	\$3,646	\$67,708	\$81,249	\$94,791
G9	\$35.51	\$42.62	\$49.72	\$2,841	\$3,409	\$3,978	\$73,870	\$88,643	\$103,417
G10	\$38.41	\$46.09	\$53.77	\$3,073	\$3,687	\$4,302	\$79,889	\$95,867	\$111,845
G11	\$41.31	\$49.57	\$57.84	\$3,305	\$3,966	\$4,627	\$85,927	\$103,112	\$120,297
G12	\$44.24	\$53.09	\$61.93	\$3,539	\$4,247	\$4,955	\$92,017	\$110,421	\$128,824

Note: Each Grade has been set at amount relative to the Position assigned to that Grade.

Salary Allocations

100% allocated to GF



	Burdened Cost	Impact to GF	General Fund Savings	Impact to 200	Impact to 300	Impact to 390
IT						
123401 - DIR INFO SYSTEMS & TECHNOLOGY	243,274	48,655	194,619	53,520	124,070	17,029
123201 - SR IT ANALYST	168,323	33,665	134,658	37,031	85,845	11,783
123701 - IT NETWORK ADMINISTRATOR	140,951	28,190	112,761	31,009	71,885	9,867
123902 - IT TECHNICIAN	106,455	21,291	85,164	23,420	54,292	7,452
123901 - IT TECHNICIAN	104,109	20,822	83,287	22,904	53,096	7,288
123501 - IT/PROJECT MANAGER	209,435	41,887	167,548	46,076	106,812	14,660
123601 - POS PRODUCT ADMINISTRATOR	138,566	13,857	124,709	22,171	88,682	13,857
ADMIN/GM						
111301 - PUBLIC INFORMATION COORD	158,444	7,922	150,522	-	150,522	-
111601 - DIRECTOR OF ADMIN SVCS	287,870	51,817	236,053	63,331	152,571	20,151
111101 - Assistant GM	341,031	68,206	272,825	34,103	204,619	34,103
111001 - GENERAL MANAGER	494,229	296,537	197,692	59,308	118,615	19,769
Total	2,392,687	632,849	1,759,838	392,873	1,211,009	155,959

Departments	Impact
Champ Golf	191,031
Mt Golf	80,238
Rec Center	156,903
Tennis	42,458
Community Services	169,339
Ski	484,274
Beaches	155,958
Facilities	86,765
Water	196,436
Sewer	196,436

EXHIBIT "E"

May 29, 2024 IVGID BOT Meeting - Agenda Item G(3)(A)(2) - Can it Get Any Worse? Yes it Can! Approve Fiscal Year 2024 - 2025 Staffing Levels.

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>, <bma@ivgid.org>
Subject: May 29, 2024 IVGID BOT Meeting - Agenda Item G(3)(A)(2) - Can it Get Any Worse? Yes it Can! Approve Fiscal Year 2024 - 2025 Staffing Levels.
Date: May 27, 2024 9:57 AM

Chairperson Schmitz and the Other Honorable Members of the IVGID Board -

As I've observed, the more one studies what our wonderful staff do on our behaves, the more arrogance and wrongdoing is revealed. And here I will speak about another small example which is really more and more emblematic of wrongdoing! As my friend DJ Khaled would say, "here's another one!"

Your attention is directed to agenda item G(3)(A)(2) for Wednesday' BOT meeting/public hearing. There you wonderful staff are attempting to hookwink you into approving their outrageously bloated personnel requests, as well as their outrageously high staffing compensation levels. Because this way, you will be precluded thereafter from objecting. Why? Because you will have approved them as part of the budget. Just like the stunt staff pulled with respect to the skateboard park project I brought to your attention yesterday. Thus this request, in my opinion, is just another example of the continued dirtiness of staff!

To see what I am talking about, look at pages 123-126 of the packet of materials prepared by staff in anticipation of the BOT's May 20, meeting ("the 5/20/2024 board packet"). A full 31 of such FTEs just for "administrative services" assigned to the General Fund. Look at the salary grades pre-inserted by staff. This is what staff want you to approve. And since they know you won't, they have to figure out another way to trick you into approving the same. Hence, this agenda item!

Why is this matter agendized for possible action? After all, aren't staffing and compensation levels included in an approved budget? Is there something in NRS 354 which mandates the Board approve staffing and compensation levels as part of the final budget process? Or do our wonderful staff have something more nefarious in mind? Well I'm here to tell you **it's the latter!** Don't let these people get away with this fraud. **Strike this matter from the agenda**, and if you vote to approve the budget, expressly DON'T vote to approve staff proposed staffing and compensation levels. Pure and simple.

And as I have attempted to demonstrate, if you think this wrongdoing is limited to including a matter such as this one onto the agenda, **you're crazy**. What we really need to do is investigate **EVERYTHING** in the detail your wonderful staff do. So that we learn the full truth. Becuase you can't trust these people. Got that Linda Kahrs? Got that Trish McKeown? Got that Kristi Wells? Got that Trustee Noble?

Just like you can't trust them to come forward with a budget along the lines suggested by a majority of the Board which incorporates massive cost reductions. Because they think we work for them versus the opposite.

When are you people going to get it? Garbage like this keeps happening over-and-over-and-over again. And you never learn. You never implement internal controls to insure that stuff like this doesn't re-rear its ugly head. Wake up! This place is a criminal syndicate. There's nothing good nor moral about our staff. They just keep misrepresenting and stealing so there's always money for themselves. To the detriment of local parcel owners who are paying their outrageous salaries

and benefits. How many times do I have to suggest that the time has come to close shop? You're simply not capable of effectively managing the District. So what do you intend to do to address this sad state of affairs?

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR MAY 29, 2024
REGULAR MEETING – AGENDA ITEM G(2)(A)(1) – SETTING THE
THE RECREATION (“RFF”) AND/OR BEACH (“BFF”) FACILITY
FEE(S) FOR FISCAL YEAR 2024-25**

Introduction: Well here’s yet “another one” as my friend DJ Kahled would say¹. More evidence of staff arrogance, incompetence, concealment of public records, lack of professionalism, and the flagrant disregard for the financial sustainability of the District. This time it’s the issue of RFFs and/or BFFs for 2024-25. And that’s the purpose of this written statement.

NRS 318.197(1): instructs that “the board may fix, and from time to time increase or decrease, electric energy, cemetery, swimming pool, other recreational facilities, television, FM radio, sewer, water, storm drainage, flood control, snow removal, lighting, garbage or refuse rates, tolls or charges other than special assessments, including, but not limited to, service charges and standby service charges, for services or facilities furnished by the district, charges for the availability of service, annexation charges, and minimum charges.”

The District’s Current RFFs/BFFs: Currently local parcel owners are being assessed a \$0.00 RFF, and a \$455 BFF.

NRS 318.199(2): instructs that “whenever the board of trustees proposes to change any individual or joint rate, toll, charge, service or product, or any individual or joint practice which will affect any rate, toll, charge, service or product, the board of trustees shall hold public hearings after 30 days’ notice has been given to all users of the service or product within the district.” NRS 318.199(3) instructs that “notice shall be given by publication in a newspaper published in the county.” NRS 318.199(5) instructs that “if, after public hearing, the board of trustees determines that the proposed action is required, the board shall adopt a resolution establishing the new or changed rates, tolls, charges, services to be performed or products to be furnished.”

Published Notice of Tonight’s Meeting: appears at the bottom right hand portion of page 19 of the Tahoe Daily Tribune Newspaper’s (“TDT’s”) May 24, 2024 edition. I’ve attached a copy of that notice as Exhibit “A” to this written statement.

The District Has Failed to Give Thirty (30) Days’ Notice of The Time and Place of a Public Hearing on Its RFF/BFF Request: If the reader examines the bottom portion of the Notice in Exhibit “A,” he/she will see where it was “published 5/3, 5/10, 5/17 and 5/24/2024.” The earliest publication is less than thirty (30) days’ advance notice.

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

The Board Has Failed to Prepare a Report Containing The Proposed 2024-25 RFF/BFF: contrary to those representations contained in the Notice (Exhibit "A").

The District Has Failed to Make Proposed Resolution No. 1909 And The Report Identified Above Available For Public Inspection: contrary to those representations contained in the Notice (Exhibit "A").

My May 26, 2024 E-Mail to The Board²: On May 26, 2024 I sent the Board an e-mail wherein I discussed this agenda item, and recommended it be rejected for lack of notice. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "B."

Because of All of The Above Facts, I Protest And Request Board Members Refuse to Adopt Changed or New RFF/BFF:

Conclusion: This staff behavior just keeps happening over and over and over again. Arrogant, incompetent, unethical and over compensated staff get replaced by even more unqualified, equally incompetent and arrogant, and more over compensated staff. And look at the results. As I've pointed out so many times before, these are all red flags of a criminal syndicate³. And you wonder why your RFF/BFF continue as involuntary subsidies? And they are as high as they are?

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...district is not complying with the provisions of...any other 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 county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that management and organization of the district remain unchanged?" Don't you think the time has come to start becoming fiscally responsible?

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

² That e-mail is attached as Exhibit "B" to this written statement.

³ 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)."

EXHIBIT "A"

Roll the comedy dice with Nikki Glaser at Bally's

Brenna O'Boyle
boboyle@sierrasun.com

STATELINE, Nev. - Get ready to laugh your socks off, Lake Tahoe, because the hilarious MVP of roasts Nikki Glaser is bringing her "Alive and Unwell" tour to Bally's on Saturday, May 25.

The powerhouse comedian just became a recognizable celebrity after giving the football star more than he bargained for in Netflix's live "The Greatest Roast of all Time: Tom Brady."

The roast went viral, and viewers are still laughing and wanting more.

When the Tahoe Daily Tribune asked Glaser who's up next, she said that has not been decided.

"It's really hard to find someone to roast," Glaser said explaining why her previous roast was 5 years ago. "Who knows who's next ... most people would never be open to it."

Glaser paused and then mentioned that Travis Kelce could be a possibility. Kelce said "If I'm ever roasted," and Glaser's hoping that was an open door.

Glaser has been making waves in the comedy world for nearly two decades. Saturday night at Bally's is your chance to experience her shockingly honest and unapologetically funny style firsthand.

On May 11, Glaser premiered her latest HBO comedy special, "Someday You'll Die."

When asked about the title, Glaser said it fits with the content of the special.



PROVIDED

Standup comedian Nikki Glaser recently released her latest HBO comedy special, "Someday You'll Die." She also wrote and performed its theme song by the same name.

"It's something you fear and something you look forward to," Glaser said. "Comedians are trying to get at the honesty behind the situation ... it permeates every situation."

Glaser added, that you don't have to pay taxes but you do have to die.

In true Glaser fashion, she didn't hold back, joking about everything from her aversion to having kids to the harsh realities of aging and her fantastical plans for her eventual demise. Talk about a woman who knows how to find humor in even the darkest topics.

Glaser also showcased her musical chops by writing and performing the theme song for "Someday You'll Die." The single,

GLASER, 20

ACTION IN TAHOE

The Wallflowers, Memorial Day Ceremony, Beer Olympics and more

Staff report
editor@tahoe-daily-tribune.com

TANYA TUCKER

Tanya Tucker has seen, done and been places most people can't imagine and she's done it at a pace that would kill mere mortals.

Tucker will be performing Friday, May 24 at 7:30 p.m. at the South Shore room at Harrah's Lake Tahoe.

Get ready for a night of country, singing and dancing! Ticket purchase required. \$64+ For more information, visit www.caesars.com/harrahs-tahoe or call 775-588-6611.

THE WALLFLOWERS

For the past 30 years, The Wallflowers has stood as one of rock's most dynamic and purposeful bands. The Jakob Dylan-led act has stood as one of rock's most dynamic and purposeful bands - a unit dedicated to and continually honing a

sound that meshes timeless songwriting and storytelling with a hard-hitting and decidedly modern musical attack.

The Wallflowers will be performing on Saturday, May 25 at 7:30 p.m. at Harrah's Lake Tahoe.

Pre-registration required. \$45 For more information, visit www.caesars.com/harrahs-tahoe or call 775-588-6611.

BURNING SPEAR & KABAKA PYRAMID

Burning Spear's impact on reggae music is profound. A true legend, Spear's legacy through his music is one of self-reliance and self-determination for the African diaspora. With a career spanning over six decades, his message remains on point and his vocal delivery is as powerful as it is identifiable.

The show is being held on Sunday, May 26 at 8 p.m. at

Bally's.

Ticket purchase required. \$49.50 Advance | \$55 Day of Show For more information, visit www.ballys.com/lake-tahoe.

MEMORIAL DAY CEREMONY & BBQ

Stella Van Dyke Johnson American Legion Post 795 of South Lake Tahoe is inviting everyone to join the American Legion, American Legion Auxiliary and Sons of the American Legion for a Memorial Day ceremony at Happy Homestead Cemetery, 1261 Johnson Blvd., South Lake Tahoe, CA 96150. Join post members after the ceremony for a fun, family-friendly afternoon of live music, BBQ, games, including horseshoes, darts, badminton, corn-hole, and car bar at the American Legion Hall.

The event will be held on

ACTION, 20

INCLINE VILLAGE

GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT - ONE TEAM

NOTICE OF PUBLIC HEARING ON RECREATION ROLL

Notice is hereby given that a report has been prepared by the Board of Trustees of the Incline Village General Improvement District containing the several recreation rates, tolls, and charges for the services of the recreation lands and facilities of the District, including, without limitation, the acquisition, administration, operation, maintenance and improvement thereof, and the servicing of bonds issues or to be issued therefore, the furnishing thereof, the service thereof, the availability of said services, and for the standby of said lands and facilities and the services and operation thereof.

Said rates, tolls and charges were established by Resolution No. 419 adopted October 5, 1967, and amended April 16, 1968, by Resolution No. 451, and further amendment July 13, 1976, by Resolution No. 1261 of said Board, and are to be collected on the general County tax roll. The Recreation Facility Fee and Beach Facility Fee or the 2024-2025 Recreation Roll are proposed to not to exceed a combined \$1,500.

Wednesday, May 29, 2024 at 6 pm at the Administration Building Board Room, 893 Southwood Boulevard, Incline Village, Nevada, has been fixed by the Board as the time and place when and where it will hear and consider said report and all objections and protests, any may revise, changed, reduce or modify and charge and finally approve and adopt said report.

Reference is hereby made to said report and said resolutions on file with the District Clerk and open to public inspection.

Dated: April 25, 2024

Heidi H. White
District Clerk

Published 5/3, 5/10, 5/17 and 5/24/2024

EXHIBIT "B"

Please Remove Agenda Items G(2)(A)(1) and (2) From The May 29, 2024 BOT Meeting Because The BOT Has Not Complied With The NRS

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>, <bma@ivgid.org>
Subject: Please Remove Agenda Items G(2)(A)(1) and (2) From The May 29, 2024 BOT Meeting Because The BOT Has Not Complied With The NRS
Date: May 26, 2024 7:45 AM

Chairperson Schmitz and Other Honorable Members of the IVGID Board -

Because you the BOT won't exercise financial responsibility insofar as IVGID is concerned, you're forcing the public to take measures into their own hands to compel each of you to deliver on what you campaigned on. So here I am asking you take action which forces your staff to become financially responsible.

For the reasons which follow, please remove the District's request the BOT adopt new Recreation ("RFF") and Beach ("BFF") Facility Fees, and staff's request that the BOT order their collection on the county tax roll. Remove these matters, and you will address the genesis of everything that's wrong in our District. And staff will be forced to live within the District's financial means.

1. Staff has a terrible penchant for living beyond its financial means. Every year it overspends in essentially all of its funds, and specifically for purposes of this discussion, its Community Services and Beach Funds. And it disingenuously covers this overspending by plugging the deficiency with the RFF and BFF, respectively. The alleged justification for this "plugging" are two special taxes against property which are disingenuously labeled NRS 318.197(1) "standby service charges, for...the availability of services...or facilities furnished by the district."

2. Here agenda item G(2)(A)(1) asks that the BOT set the RFF and BFF for fiscal year 2024/25, and agenda item G(2)(A)(2) asks that the BOT approve Resolution No. 1909 which approves a final report for the collection of the RFF and BFF for fiscal year 2024/2025.

3. NRS 318.201(1) instructs that "any board **which has adopted rates pursuant to this chapter** may...elect to have such charges for the forthcoming fiscal year collected on the tax roll." So your staff are attempting to get to implement this device. Not because it's financially responsible. But rather, because "the(ir) ends justify the means." Don't believe me?

4. Isn't this exactly what agenda item G(2)(A)(2) provides? Since the answer is yes, let's dissect the elements of NRS 318.201(1), shall we?

5. The BOT must adopt rates pursuant to NRS 318 before it can order them collected on the tax roll; right? So the first act of business is to adopt rates pursuant to NRS 318; right? So does the BOT intend to adopt "the Recreation Facility Fee and Beach Facility Fee for Fiscal Year 2024/25?" Yes it does!

6. Isn't item G(2)(A)(1) exactly the **pre-requisite** which NRS 318.201(1) mandates? Yes it is.

7. So is the BOT proposing to "adopt (these) rates (the RFF/BFF) pursuant to...chapter" NRS 318? **The answer is no.** And here's the reason why.

8. "This chapter," i.e. NRS 318 instructs that "whenever the board of trustees proposes to **change** any individual or joint rate, toll, charge, service or product, or any individual or joint practice which will affect any rate, toll, charge, service or product, **the board of trustees shall hold public hearings after 30 days' notice has been given**" [see NRS 318.199(2)]. That "Notice shall be given by publication in a newspaper published in the county" [see NRS 318.199(3)].

9. Does the BOT propose **changing** the RFF/BFF "or any individual or joint practice which will affect" the RFF/BFF? Of course it does!
10. Take a look at the supplemental material provided to you the BOT at your special meeting of May 23, 2024 ("the 5/23/2024 board packet"). Specifically, insofar as "historical facility fee allocation" is concerned. There you will find a spreadsheet which track's **changes** in the RFF/BFF since 2008-2009. Take a look at the line for 2023-24 (the current fiscal year). There you will see that currently, the RFF is \$0.00 and the BFF is \$455.00. Now look at the line for 2024-25. There you will see where staff has recommended a new RFF of \$450.00 and a new BFF of \$330.00. In other words, **changes!**
11. Okay. So you would agree with me, would you not, that NRS 318.199 applies?
12. And if so, will the BOT "hold public hearings after 30 days' notice has been given? **The answer is no.** And here's the reason why.
13. Your attention is directed to page 19 of the May 24, 2024 edition of the Tahoe Daily Tribune Newspaper ("TDT"). At the bottom right hand corner you will find published a "Notice of Public Hearing on (the) Recreation Roll." Therein the publication tells us that on "Wednesday, May 29, 2024...the Board...will hear and...may...consider...change(s to)...the Recreation...and Beach Facility Fee(s) (f) or the 2024-2025 Recreation Roll (which) are proposed to not...exceed a combined \$1,500." So here's our notice of a public hearing wherein it is proposed that the RFF/BFF will change. We can agree, can we not, that this is intended to satisfy the notice and publication requirements of NRS 318.199(2) and (3); right?
14. So when was this notice published? The bottom of the publication tells us "5/3, 5/10, 5/17 and 5/24/2024." Putting aside the fact this notice was published four (4) times rather than one (1) time, is May 3 more or less than thirty (30) days before May 29?
15. Because the answer is **less** than thirty (30) days, come May 29, 2024 the District will have **failed** to provide the statutory 30 days' notice. Which means the BOT will **not** have complied with the notice provisions of NRS 318.199. Which means it will lack standing to adopt the proposed **changes** to the RFF/BFF.
16. And it will lack standing under NRS 318.201(1) to then "elect to have such charges for the forthcoming fiscal year collected on the tax roll." Why will it lack standing? Because "adoption (of) rates pursuant to this chapter" **is a pre-condition** for "elect(ing) to have such charges...collected on the tax roll." And if they haven't been adopted "pursuant to...chapter" NRS 318 prior to May 29, 2024, the BOT will have no power to take the next step. That would be, electing to have them collected on the tax roll.
17. But staff are leading you the BOT down the road of more NRS violations! What do I mean?
18. Although the TDT publication states that the written report described in NRS 318.201(1) "**has been prepared** by the BOT," and that it is "on file with the District Clerk and open to public inspection," these recitals of fact **are false**. Intentionally false! You BOT members know that after I viewed this publication, I made request to examine the same at the District's Admin Offices. And when I showed up after 10 A.M. on May 13, 2024, I was told that no such report exists. And what did your staff do? Quickly they attempted to create such a report. Except the same was never prepared by the BOT, let alone approved by the BOT.
19. So to make my point, I made a public records request asking to examine the meeting agenda where the BOT proposed adopting that report, as well as the BOT resolution actually adopting that report. And I was told **none** exists.
20. So let's return to NRS 318.201(1). Doesn't it state that in order to "elect to have such charges for the forthcoming fiscal year collected on the tax roll...any board...shall cause a written report to be prepared and filed with the secretary, which shall contain a description of each parcel of real property

receiving such services and facilities and the amount of the charge for each parcel for such year?" Doesn't this omission mean that you the BOT have **failed to comply with the pre-condition** for electing to collect the changed RFF/BFF on the tax roll? In other words again, you lack standing!

21. Now let's examine NRS 318.201(5). Doesn't it instruct that after the report discussed above has been adopted by the BOT, "the secretary (i.e., Trustee Noble) shall cause notice of (its) filing...and **of a time and place of hearing thereon** to be published...in a newspaper of general circulation?" We know Mr. Noble published May 29, 2024 at 6 P.M. at the District's Admin Building. But when did the BOT select that date, time and place? The District has no power to take actions like these short of holding a public meeting, and a majority of the BOT adopting a resolution therefore. No individual trustee had the power to set this matter for public hearing! Without adopting the date and time for a hearing, there can be no legitimate hearing to take the action the publication suggests. And if there is no legitimate hearing, the BOT has no standing to take the action the publication suggests!

22. Now there are other reasons why the BOT should not adopt a new RFF/BFF and compel involuntary collection against all non-exempt parcels within the District's boundaries. For instance, the RFF/BFF are **not** legitimate NRS 318.197(1) standby service charges. They're taxes. And they're taxes no GID in Nevada may levy [see NRS 361.445 ("the assessment made by the county assessor and by the Department, as equalized according to law, **shall be the only basis for property taxation by any...other district in that county**")]. And even though I predict your proposed Resolution 1909 will tell those whose properties will be involuntarily assessed the RFF and where they have beach access, the BFF, that "all laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to...refund...are applicable to such charges," you know that's not true. Anyone who wants to seek refund of the RFF/BFF after his/her/its forced payment, has no remedy. There is no process applicable to the refund of county general taxes, which can be utilized for the refund of the RFF/BFF. And that makes your actions unconstitutional for at least two basic reasons. First, the District will be taking property without due process of law. And second, the District will be taking property without just compensation (contrary to popular belief, there is no "value" realized as a result of payment of the RFF/BFF).

23. But let's ignore these reasons for the moment and simply concentrate on the procedural deficiencies outlined above. For all of those reasons, there's no purpose for a hearing on May 29, 2024. And therefore, you should please remove the District's request the BOT adopt new RFFs and BFFs, and order their collection on the county tax roll.

24. If you refuse, you're opening up the District for litigation.

25. And you're providing evidence to the Department of Taxation that: (a) the "district...is not being properly managed;" and, (b) you "the board of trustees of the district is not complying with the provisions of this chapter" NRS 318 [see NRS 318.515(1)].

Thank you for your cooperation. Aaron Katz