
NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be held starting at 5:00 PM on March 26, 2025, in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment

Public comment is welcomed during Public Comment Periods and is Limited to 3 minutes per person per Public Comment Period. Unused time may not be allocated to other speakers. A speaker's viewpoint will not be restricted; however, reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant statements, unduly repetitious statements, and personal attacks that would objectively antagonize or incite others are examples of speech that may be reasonably limited. Not to include comments on General Business items with scheduled public comments. The Board of Trustees may address matters brought up during public comments at the conclusion of the comment period but may not deliberate on any non-agendized item.

Members of the Public are welcome to provide Public Comment by Telephone at (877) 853-5247 and in the Civic Plus Portal at <https://ivgid.portal.civicclerk.com/event/371/overview> (the Webinar ID will be Posted to the District Website on the Day of the Meeting). The Meeting will be Available for viewing at <https://ivgid.portal.civicclerk.com/>.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- D. APPROVAL OF AGENDA *(for possible action)*
The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting or voting on items in a block.
-OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.
- E. CONSENT CALENDAR (for possible action)
 - 1. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for February 26, 2025, for possible Action. (Requesting Staff Member: District Clerk Heidi White) – *pages 4 - 37*
 - 2. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for March 5, 2025, for possible Action. (Requesting Staff Member: District Clerk Heidi White) – *pages 38 - 49*
 - 3. **SUBJECT:** Review, Discuss and Approve a District Purchase Order for the Procurement for 1,860 Residential Water Meter Registers and 1,970 Transponders - FY 2024/25 Utilities Fund: Operating Budget #20002299-7510; Vendor: Hydro Specialties Co., in the Amount of \$387,712.60; for possible Action. (Requesting Staff Member: Director of Public Works Kate Nelson). – *pages 50 - 53*

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

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NOTICE OF MEETING

Agenda for the Board Meeting of March 26, 2025 - Page 2

1. Find that the IVGID's Purchase of the Residential Meter Registers and Transponders is Exempt from Competitive Solicitation for the Following Reasons: NRS 332.115.1.(d), (i), and (j).
2. Authorize a Purchase Order for Hydro Specialties Co. in an Amount Not to Exceed of \$387,712.60.
3. Authorize the General Manager to Execute the Purchase Order.

F. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss and Approve the Update to the Water Management Plan and the Purchase of 8.81 ac-ft of IVGID Water Rights for \$140,960 by Incline Hotel LLC; for possible Action. (Requesting Staff Member: Director of Public Works Kate Nelson) – **pages 54 - 81**

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

1. Approve the Updates to the Water Management Plan and;
2. Approve the Purchase of 8.81 ac-ft of IVGID Water Rights for \$140,960 by Incline Hotel LLC.

2. **SUBJECT:** Set date and time for Public Hearing for the FY2025/2026 Budget and Recreation Roll for Wednesday, May 21, 2025, at 5:00 p.m. or as determined by the Board of Trustees (Requesting Staff Member: Director of Finance Jessica O'Connell) – **pages 82 - 86**

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

- Set the date of a Public Hearing for the 2025/2026 Budget and Recreation Roll for Wednesday, May 21, 2025, under the Nevada Revised Statutes.
- The time of the hearing is expected to be 5:00 p.m. or as determined by the Board of Trustees.

3. **SUBJECT:** Review, Discuss, and Approve an Auditor for the 2024/2025 fiscal year. (Requesting Staff Members: District General Manager Robert Harrison and Director of Finance Jessica O'Connell) – **page 87**

Recommendation for Action: That the Board or Trustee hereby appoints an Auditor for IVGID for 2024/2025 Audit.

4. **SUBJECT:** Review, Discuss, and Possibly Provide Budgetary Feedback on the rebuilding of Capstone at a value of up to \$400,000 (Ordinance 7 Database). (Requesting Staff Members: Director of Administrative Services Susan Herron and Director of Information Technology Mike Gove) – **pages 88 – 91**

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NOTICE OF MEETING

Agenda for the Board Meeting of March 26, 2025 - Page 3

Recommendation for Action: That the Board of Trustees make a Motion to Approve placing up to \$400,000 into the Community Services Fund budget for the rebuilding of Capstone (Ordinance 7 Database)

- G. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)
- H. LONG RANGE CALENDAR
 - 1. **SUBJECT:** Review, Discuss, and provide Feedback on the Long-Range Calendar, Discussion, and possible Feedback. – *pages 92 - 98*
- I. BOARD OF TRUSTEES UPDATE
- J. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- K. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Friday, March 21, 2025, a copy of this agenda (IVGID Board of Trustees Session of March 26, 2025) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoepace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. IVGID's CivicPlus Portal (<https://ivgid.portal.civicclerk.com/>)
4. State of Nevada public noticing website (<https://notice.nv.gov/>)
5. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above.

/s/ Heidi H. White

Heidi H. White

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

IVGID Board of Trustees: Board Chair Michaela Tonking, Vice-Chair Michelle Jezycki, Treasurer Mick Homan, Secretary Dave Noble and Trustee Raymond Tulloch

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

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**Incline Village General Improvement District
Board of Trustees**

*Michaela Tonking, Chair
Michelle Jezycki, Vice Chair
Mick Homan, Treasurer
Dave Noble, Secretary
Raymond Tulloch, Trustee*

SPECIAL MEETING MINUTES

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
HELD AT 893 SOUTHWOOD BLVD., INCLINE VILLAGE, NV ON FEBRUARY 26, 2025**

*Viewing available by clicking the link and choosing BOT Meeting 02.26.2025 at
<https://ivgid.portal.civicclerk.com/event/561/media>

A. PLEDGE OF ALLEGIANCE*

Mr. Case led the Pledge of Allegiance.

B. ROLL CALL OF TRUSTEES*

Trustees Mick Homan, Raymond Tulloch, Dave Noble, Michelle Jezycki, and Trustee Michaela Tonking were present at roll call.

C. INITIAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

All Public Comments can be viewed at:
<https://ivgid.portal.civicclerk.com/event/561/media>

MEDIA TIMESTAMP 00:05:14 - Public Comment provided by **Judith Miller** regarding Mr. Foli's presentation at the last board meeting (02.12.2025). She commented on Mr. Foli's reassurance to the Board related to the legal requirements to purchase items in the budget or pursue projects in the

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CIP. She spoke about the difference between agencies that receive their funding primarily from property taxes and sales taxes, IVGID as it relates to the facility fees, and how the Facility Fee is determined, noting the district budget, projected revenues, expenses, and funding needs of capital improvement projects. Ms. Miller additionally suggested that Capital Improvement Projects be funded by voter-approved bonds, so that funds could be carefully restricted for the purposes defined in the bond measure. She went on to discuss the possibility of a significant rise in facility fees to cover the cost of inflation, combined with the lack of critical staff positions required for fiscal responsibility and accountability. She further suggested that the District adopt the same practices being used by the federal government to become more efficient and manageable (DOGE).

MEDIA TIMESTAMP 00:08:47 - Public Comment provided by **Aaron Katz** regarding the GM's request for 20 Million in Beach and Community Service CIP Projects. He additionally commented on agenda Items related to Parks and Recreation Key Rates, and Ski Venue Rates. Mr. Katz provided written statements to be included in the Meeting Minutes.

MEDIA TIMESTAMP 00:12:00 Trustee Jezycki interjected by reminding the public that there is an approved outline of reasonable restrictions on public comments to refrain from disparaging remarks about community members and District Staff, as there are other avenues to address those types of concerns. She requested that the Chair assist in reinforcing this practice.

MEDIA TIMESTAMP 00:12:37 - Public Comment provided by **Kristie Wells**, Thanked Trustee Jezycki, and added that this is not acceptable behavior inside a public meeting place. She additionally encouraged everyone to share their opinions without defaming others in the community.

MEDIA TIMESTAMP 00:13:07 - Public Comment provided by caller 4577 - **Clifford Dobler** regarding Item G.7. Capital Improvement Projects Workshop and Board priorities were discussed at a meeting last month.

MEDIA TIMESTAMP 00:16:30 - Public Comment provided by Caller 0824 - **Yolanda Knaak** regarding the location of the Zoom Webinar Meeting ID on the District Website.

D. APPROVAL OF AGENDA

The Agenda for the IVGID Board of Trustees meeting on February 26, 2025, was approved without exception.

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

E.1 Verbal Report and Update on FY 2024 Audit Progress and Preparation of Fiscal Year 2025/2026 Budget. (Requesting Staff Member: Director of Finance Jessica O'Connell)

Director of Finance Jessica O'Connell provided an update on the FY 2024 Audit progress and provided information regarding requesting a fourth extension to the State. She continued by reviewing the finance team's preparation of Fiscal Year 2025/26 Budget. She then opened the floor to the Board for discussion and questions.

The full Board discussion can be viewed at:
<https://ivgid.portal.civicclerk.com/event/561/media>
MEDIA TIMESTAMP 00:18:20

F. CONSENT CALENDAR (for possible action)

MOTION: Approve the following consent matters: approval of Items F.1. Meeting Minutes for February 12, 2025. Item F.2. Approval of District Purchase Order for Procurement of a Replacement 32-Passenger Shuttle Bus, and Item F.3. Approval of a Donation from the Hyatt Hotel for Beach Furniture.

Action: Approve, **Motion by** Trustee Noble, **Seconded by** Trustee Jezycki.

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**
0

NAYS: None

MOTION PASSED

F.1 Approval of the IVGID Board of Trustees Meeting Minutes for February 12, 2025, (for possible action). (Requesting Staff Member: District Clerk Heidi White)

Approved Under Combined Consent Calendar Block

F.2 Review, discuss and possibly approve a District Purchase Order for the Procurement of a replacement 32 - Passenger Shuttle Bus – 2024/2025 Capital Project: Fund: Community Services; Division: Ski; Project # 3469HE1740; Project Type; Rolling Stock; Vendor: Model 1 Commercial Vehicles Inc., in the amount of \$181,042.00 and an estimated \$12,500 in additional equipment including ski racks and decals for a total project amount of \$193,542. (for

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possible action) (Requesting Staff Member: Diamond Peak Ski Resort General Manager)

Approved Under Combined Consent Calendar Block

F.3 Review, Discuss and Possibly Approve the Donation from the Hyatt Hotel for Beach Furniture. (for possible Action) (Requesting Staff Member: Parks and Recreation Director Karen Crocker)

Approved Under Combined Consent Calendar Block

G. GENERAL BUSINESS (for possible action)

G.1 At-Large Audit Committee Interview of Candidates, Marc Kelly and Kim Lighthart. Review, Discuss and Possibly Nominate Candidate(s) to Vacant Audit Committee At-large Seats, effective from the Date of Board Appointment through February 28, 2027 (Two-year Term), Discussion and Possible Action. (Requesting Staff Member: District General Manager Robert Harrison)

The Board of Trustees conducted At Large Audit Committee Interviews - the full Item begins at: <https://ivgid.portal.civicclerk.com/event/561/media>
MEDIA TIMESTAMP 00:41:53

At - Large Audit Committee Candidate **Marc Kelly's** full interview can be viewed at: <https://ivgid.portal.civicclerk.com/event/561/media>
MEDIA TIMESTAMP 00:42:24

At - Large Audit Committee Candidate **Kim Lighthart's** full interview can be viewed at: <https://ivgid.portal.civicclerk.com/event/561/media>
MEDIA TIMESTAMP 00:42:39

MOTION: To appoint both candidates, Mr. Marc Kelly and Ms. Kim Lighthart to the Vacant Seats of the Audit Committee as At-Large Members, for a term of 2 years from February 28, 2025, to February 28, 2027.

Moved By Trustee Noble, Seconded by Trustee Jezycki

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**
0

NAYS: None

MOTION PASSED

G.2 Nomination and Appointment of Audit Committee seat due to Term Expiration of Trustee Tulloch effective from February 28,

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**2024, Trustee Tulloch's term is due to expire February 28, 2025.
(Requesting Staff Member: District Clerk Heidi White)**

A brief discussion of the Board of Trustees can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

MEDIA TIMESTAMP 00:41:53

MOTION: To nominate Trustee Michaela Tonking as the newest Board Member of the Audit Committee. **Moved By Trustee Jezycki, Seconded by Trustee Noble**

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**
0

NAYS: None

MOTION PASSED

G.3 Review, Discuss and Approve Board Recommended Goals for District General Manager through June 30, 2025. (For possible Action) (Requesting Board Member: Trustee Michelle Jezycki, and Requesting Staff Member: Human Resource Director Erin Feore)

Human Resources Director Erin Feore and Trustee Jezycki provided an overview of the recommended targeted goals and key performance indicators (KPIs) for the District General Manager for the first 6 months. She clarified that the target dates are not carved in stone; the dates are to assist GM Harrison to schedule the many ongoing goals constructively.

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

MEDIA TIMESTAMP 00:43:15

MOTION: to Approve Board Recommended Goals for District General Manager through June 30, 2025.

Moved By Trustee Noble, Seconded by Trustee Homan

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**
0

NAYS: None

MOTION

G.4 Review, Discuss, and Approve the 2025/2026 Budget Workshop Schedule: Discussion, Direction, and possible Action. (Requesting Staff Member: District General Manager Robert Harrison)

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The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

MEDIA TIMESTAMP 00:53:43

MOTION: To approve the Budget Schedule with the understanding that if there needs to be some flexibility, the Board of Trustees will be notified, and the meeting schedule will be modified accordingly.

Moved By Trustee Noble, Seconded by Trustee Tulloch

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**
0

NAYS: None

MOTION PASSES

G.5 Review, Discuss and possibly Approve Diamond Peak Ski Resort's Season Pass Rates for 2025-2026 Ski Season. (For possible Action) (Requesting Staff Member: Diamond Peak General Manager Mike Bandelin)

Diamond Peak Ski General Manager Mike Bandelin provided a brief overview of the Diamond Peak Ski Resort Season Pass Rates for 2025-2026.

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

MEDIA TIMESTAMP 01:03:27

MOTION: to Approve Diamond Peak Ski Resort's Season Pass Rates for the 2025-26 Ski Season.

Moved By Trustee Noble, Seconded by Trustee Jezycki

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**
0

NAYS: None

MOTION PASSED

G.6 Review, Discuss and possibly Approve the Parks and Recreation Center Fee Rate Schedule (for possible action). (Requesting Staff Member: Parks and Recreation Director Karen Crocker)

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

MEDIA TIMESTAMP 01:08:14

Director of Parks and Recreation Karen Crocker provided an overview of the key rates at the Parks, Beaches and Recreation Center.

Following the Board and staff discussion, the Board of Trustees provided direction to the staff to review rates and simplify the

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Recreation Center Membership piece, modify Tennis/ Pickleball drop-in rates and take more time to review rates and to return with modifications. This item is to return to the Board of Trustees for discussion and possible Action at the Board's Meeting on March 12, 2025.

G.7 Capital Improvement Project Workshop; for Discussion and Possible Direction Regarding Project Priorities and Associated Facility Fee (for possible action). (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin and Director of Public Works Kate Nelson)

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

MEDIA TIMESTAMP 01:51:10

Diamond Peak General Manager Bandelin and Director of Public Works Nelson provided a presentation on the Capital Improvement Plan Workshop and are now providing an updated plan. Director Nelson provided a PowerPoint and an overview of the Community Service Fund and Major Projects for 2025. She additionally went through how projects are listed and broken out.

Director Nelson and GM Bandelin provided an overview of the Community Service Year 1 - Plan.

Director Nelson reviewed the Multi-Year (Double Asterisk) Projects as requested by Trustee Tonking. Board and staff discussion followed.

Trustee Noble asked what caused the one-million-dollar increase to the Recreation Center HVAC Replacement; Director Nelson explained that the project was split between 2 years. (Design year 1, Now out to bid Year, and then moving to Construction)

Trustee Tulloch asked what this year's Planned Capital Budget? How much has been spent, and how much is in the plan to be spent this year? Director Nelson clarified that updated financials will be presented to the board once the Department of Finance can run the reports. Trustee Tulloch provided additional feedback related to the multi-year plans and asked how the District will be able to realistically start and complete all the projects the district is funding in the 5-year Capital Plan. Director Nelson provided additional clarification.

GM Bandelin provided additional clarity, explaining that staff are providing a plan for review, highlighting details to the Board on facilities needs assessment to begin the conversation and begin to create a plan based on what the Trustees and community would like to see.

Director Nelson went through the project status report. The Board and staff discussion followed.

Chair Tonking started the Board and staff discussion by directing the Board of

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Trustees to the Capital Facility Fee Discussion and Board priorities.

Project Manager Bree Waters went over the 5 various options/ scenarios as follows:

(1) Totals (Capital, Major Projects, Rolling Stock, Paving-No Operating) Champ Course Cart Path (\$1.5M); Tennis Courts 5-7 (\$2.7M) Incline Beach House (\$11M); Total- (1) Fee Total = Community Services - 9,706,500; Fee - 1,181; Total Beaches = 11,369,500 ; Fee - 1,465; Total = CS & Beach Fee - 21,076,000; Fee - 2,645

(2) Totals (Capital, Beach House, Rolling Stock, Paving-No Operating) Incline Beach House (\$11M) Total- (2) Fee Total Community Services - 5,506,500; Fee - 670; Total Beaches - 11,369,500; Fee - 1,465; Total CS & Beach Fee 16,676,000; Fee - 2,135

(3) Totals (Beach House, Rolling Stock, Paving-No Operating) Assuming \$6M Fund Balance in Beaches Incline Beach House (\$11M-\$6M) Total - (3) Fee Total Community Services - 5,506,500; Fee - 670; Total Beaches - 5,369,500; Fee - 692; Total CS & Beach Fee - 10,876,000; Fee - 1,362

(5) Totals (Capital, No Major Projects, Rolling Stock, Paving - No Operating) Total - (5) Fee; Total Community Services - 5,306,500; Fee - 645; Total Beaches - 369,500; Fee - 48; Total CS & Beach Fee - 5,676,000; Fee - 666

(4) Totals (Tennis & Beach House, Rolling Stock, Paving - No Operating) Assuming \$6M in Beach Fund Incline Beach House (\$11M-\$6M); Tennis Courts 5-7 (\$2.7M); Total - (4) Fee; Total Community Services - 8,006,500; Fee - 974; Total Beaches - 5,369,500; Fee - 692; Total CS & Beach Fee - 13,376,000; Fee - 1,666

Staff opened the floor for discussion.

Trustee Homan asked that we look at projects with prioritization of the projects, making health and safety the first priority. He went on to discuss a quality 5-year plan. Timing and flexibility are important and would prefer that this not be looked at with a long-term view regarding consistency in facility fees to meet the long-term objectives. Trustee Tulloch agreed with Trustee Homans suggestion for prioritization.

Director Nelson commented on the long-term project phases. Explaining that year 1 typically provides finances for design, permitting, and procurement. General Manager Bandelin followed up on this subject, noting that not all projects listed are Breaking Ground in year 1. The team has prioritized by Board Policy.

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Chair Tonking asked that projects should outline the phases or processes expected to be delivered/ completed within each year or each phase broken up for clarity on the work to be completed for each project each year. Trustee Jezycki provided additional feedback and agrees that the breakout of phases will be helpful.

Director Nelson clarified that the priority list is presented in accordance with Board policy, and the Board would like the priority list to be brought back listed as priority of health and safety, and facility care and condition. Trustee Homan provided additional feedback, expanding the health and safety priority list and adding the big projects that the Board and Community are aligned with as priority.

Director Nelson went through the priority project list (Priority 1; Priority 2; Priority 3; Priority 4) and stated that there is no discussion in the document addressing health and safety. It mainly addresses existing facilities; replacing existing assets (Rolling Stock equipment, and software projects, items nearing their useful life, anything that is necessary to meet existing programming and operating capacities) and, as we move forward, staff can modify or update policies to include health and safety, facility care and condition. Regulatory items should be addressed first.

Trustee Jezycki provided additional feedback and guidance and would like to see the District Staff Priorities as they see them. Suggesting that the Board engage in a similar exercise. The board and staff would then come together to discuss. GM Bandelin spoke to the Board Policy related to checking-in for Community Engagement / Feedback requirements on major projects.

GM Robert Harrison spoke to projects related to Health and Safety, Care and Condition, mentioning the Château projects. He then asked Project Manager Bree Waters to provide an overview of a possible Community Open House Project Fair to allow for Community Engagement, feedback, and input.

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

I. LONG RANGE CALENDAR

I.1 Long-Range Calendar for Review 02.26.2025

The full Board discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>.

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MEDIA TIMESTAMP 02:43:11

March 5th - at 6:00 PM Workshop and field rates;
March 19 - Capital and Differed Maintenance;
March 25th - Central Services allocation plan;
September 24th - Ticket Prices;
April 9th or 30th Ordinance 7 Family Size
Parks (funded by General Fund, or Community Services Fund)
Public Notice dates flagged.

J. BOARD OF TRUSTEES UPDATE

No updates heard.

K. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

All Public Comments can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>.

MEDIA TIMESTAMP 02:48:41 - Public Comment provided by caller 0996 - **Chris Nolet** regarding the Audited Financial Statements.

MEDIA TIMESTAMP 02:49:13 - Public Comment provided by caller 4577 - Clifford Dobler regarding the Capital Projects, and the 5-year Capital Plan.

L. ADJOURNMENT (for possible action)

February 26, 2025, meeting of the IVGID Board of Trustees adjourned at 7:49pm.

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**Written Public Comment
submitted for the
Record
February 26, 2025**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 16,
2025 MEETING – AGENDA ITEM G(7) – PROPOSING OVER \$20
MILLION OF COMMUNITY SERVICES AND BEACH FUND
CAPITAL IMPROVEMENT PROJECTS (“CIPs”) TO BE
FUNDED BY A SEVEN (7) FOLD INCREASE IN
CURRENT RECREATION (“RFF”) AND
BEACH (“BFF”) FACILITY FEES**

Introduction: Well here's yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged “fees” involuntarily assessed to local parcel owners. This time it's setting the Board up for staff's intent the Recreation (“RFF”) and Beach (“BFF”) Facility Fees be massively increased. And that's the purpose of _____ this written statement.

My February 25, 2025 E-Mail to The New Board²: On February 25, 2025 I sent the Board an e-mail bringing members' attention to the fact our staff had come up with a proposed CIP list for 2025-26 which would invariably result in the massive increased in the RFF/BFF. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit “A.”

Conclusion: This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent. over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed RFF/BFF are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all “red flags” of a criminal syndicate³. And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

I must therefore ask again, when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: “(a) district...is not

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.>

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).”

being properly managed; (or, its) (b) board of trustees...is not complying with the provisions of...any... law," when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in... district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode demonstrates we're not qualified to properly manage our affairs.

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

Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(7) - CIPs

From: <s4s@ix.netcom.com>
To: Tonking Michaela <tonking_trustee@ivgid.org>
Cc: Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>
Subject: Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(7) - CIPs
Date: Feb 25, 2025 1:38 PM

Chairperson Tonking and Other Honorable Members of the IVGID BOT:

Here staff tell us "the primary focus of tonight's discussion (of this agenda item) will be the Community Services Fund Year 1 CIP (given staff tell us it)...has reviewed the proposed projects" and their priority as discussed at the BOT's January 29, 2025 meeting. And according to the spreadsheet attached to the staff memo for this agenda item (see pages 116-117 of the Board packet), \$9,286,500 is being proposed to be budgeted for 2025-26.

And for the beaches (see page 118 of the Board packet), \$11,369,500 is being proposed to be budgeted for 2025-26.

That's a combined \$20,656,000! Just for 2025-26! **Are you crazy** (this is a rhetorical question inasmuch as many of us already know the answer)?

So where does the money come from Mr. Harrison? According to the staff memo, "staff will return to the Board at a future CIP and Operating Budget Workshop to further refine the CIP, present the operating budgets for each fund, and explore potential funding strategies, **including any necessary adjustments to facility fees**, while ensuring alignment with both the Board's financial goals and community priorities for the upcoming fiscal year and beyond." Necessary adjustments to the RFF/BFF? Divided by approximately 450 parcel/dwelling unit owners without beach access, and another approximate 7,750 with beach access, this works out to a new annual RFF of \$1,132.50 and a new annual BFF of \$1,467.00!

And remember, these numbers don't include all of the other operational cost subsidies traditionally provided by the RFF/BFF. When we throw these in, **we're at well over \$3,000 per year for each local parcel/dwelling unit owner!** I guess Trustee Homan had it a bit wrong when he campaigned with a statement that he had no problem with a RFF/BFF triple the amount of today's RFF/BFF. Actually, it looks as if according to staff, that will be **a whopping seven (7) times the amount!**

Are you reading Mr. Harrison? This isn't your typical municipality where 80% or more of revenues come from property taxes! This is IVGID. Where we lie to the public about compliance with statutes and regulations and rely upon an intentionally wrongly labeled "fee" which is really a special tax for all our financial deficiencies! This is simply unsustainable! Each of you know this. And I hope the community revolts!

Respectfully, Aaron Katz

EXHIBIT "A"

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 16,
2025 MEETING – AGENDA ITEM G(7) – PROPOSING A TRANSFER
OF PARK FINANCIAL REPORTING FROM THE GENERAL FUND
TO THE COMMUNITY SERVICES FUND UNDER THE GUISE
OF MERELY SETTING A SCHEDULE TO PREPARE THE
2025-26 BUDGET**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged "fees" involuntarily assessed to local parcel owners. This time it's the wholesale removal of financial reporting for the District's Parks from the General Fund and to the Community Services Fund. Under the guise of nothing more than setting a schedule for reviewing and discussing the District's proposed 2025-26 budget. And that's the purpose of this written statement.

My February 25, 2025 E-Mail to The New Board²: On February 25, 2025 I sent the Board an e-mail bringing members' attention to the fact that our new GM, undoubtedly guided by Susan Herron, was proposing that financial reporting of the District's Park operations be transferred to the Community Service Fund, as a sub-fund, from the General Fund. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit "A."

Conclusion: This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent. over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate³. And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

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>.

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)."

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

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode demonstrates we're not qualified to properly manage our affairs.

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

EXHIBIT "A"

Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(4) - Budget Workshop Schedule

From: <s4s@ix.netcom.com>
To: Tonking Michaela <tonking_trustee@ivgid.org>
Cc: Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>
Subject: Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(4) - Budget Workshop Schedule
Date: Feb 25, 2025 1:37 PM

Chairperson Tonking and Other Honorable Members of The IVGID BOT:

So here our new GM, Mr. Harrison, asks the BOT to "review (his) proposed IVGID budget workshop schedules **and items to be covered.**" And as is usually the case, the devil is in the details. And why do I say this?

Take a look at page 71 of the Board packet. There Mr. Harrison raises the following Policy Question: "Do the Trustees want to maintain Parks in the General Fund or return it to an enterprise fund within Community Services? Discuss (the) impact to GF if left in General Fund." Now where did this newbie come up with this one?

This person who is supposed to have over 30 years of governmental financial experience then "recommend(s) moving (Parks) to Enterprise prior to approving FY2526 budget." Are you crazy Mr. Harrison? This is your recommendation? Are your motives straightforward or deceitful?

Let's look at proposed CIPs according to staff. At page 113 of the Board packet staff reveal \$1,120,000 of planned Park CIPs. If this were the current fiscal year, this would be a portion of the \$3,742,044 of intentional overspending assigned to the General Fund which was disingenuously subsidized by the RFF, BFF and utility rates and charges transferred to the General Fund through the artifice of "central services cost" transfers. And remember, the \$1.12M CIP number is just for Park CIPs. If we include operational expenses assigned to the Parks, we will see they probably total an additional \$500K or so annually. That's close to \$1.6M annually in costs assigned just to our parks.

What Mr. Harrison is telling us is that he wants to free up approximately \$1.6M of intentional overspending assigned to the General Fund under the guise of parks, so he can allow the RFF to be used directly to pay for the same expenses. The way it pays for all other overspending (like tennis, food and beverage, etc.) assigned to the Community Services Fund.

Then when he frees up this approximately \$1.6M of overspending assigned to the General Fund, he can use the "savings" to pay for...you guessed it! A new Admin Bldg. Or his over the top salary. Or Jessica O'Connell's. Or Susan Herron's. Which will really be funded by the subsidy of central services cost transfers."

Pretty smart Mr. Harrison. And you thought no one would catch on to your deceitful thought process. Or is it really Susan Herron's because you wouldn't have had a clue about any of this were it not for wonderful employee Susan Herron? You know. The one who is suing the District while she takes home an outrageous pay check earned for guiding you through the long time deceit of this District. Is this an example of your financial acumen? If so, IMO you never should have been hired. You're as dirty as all of the previous GMs we've had here. Who rather than living within the District's financial means and being fair and honest to local parcel owners, have pursued an ends justifying means mentality. In other words, if you can't legitimately generate the revenue you need to make the expenditures you want to make, stop making those expenditures because you simply can't afford them. Pure and simple. But obviously you refuse. You've got an approximate \$7M of annual money losing series of commercial for profit businesses which cater to the world's tourists to run.

Please send Mr. Harrison the message we're not going to play games by transferring financial reporting of our Parks operations to a stand alone enterprise sub-fund. Since we by and large don't

charge user fees at our parks and they're available to be used by the public as a whole, whether or not they pay the RFF, their costs should be legitimately assigned to the General Fund. And paid by the tax revenues the District legitimately collects.

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 16,
2025 MEETING – AGENDA ITEM G(5) – SETTING A NEW PRICING
POLICY LIMITED TO DIAMOND PEAK SEASON PASS RATES**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Khaled would say¹. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged "fees" involuntarily assessed to local parcel owners. This time it's creation of a new picture passholder ("PPH") pricing policy applied solely to Diamond Peak season passes. And that's the purpose of this written statement.

My February 25, 2025 E-Mail to The New Board²: On February 25, 2025 I sent the Board an e-mail bringing members' attention to the fact that staff are attempting to create a new pricing policy for some but not all of our recreational facilities. To the detriment of Ski, and the benefit of golf. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit "A."

Conclusion: This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent. over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate³. And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

I must therefore ask again, when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees...is not complying with the provisions of...any... law," when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger,

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>.

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)."

consolidation or dissolution of the district...(c) file a petition in...district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode demonstrates we're not qualified to properly manage our affairs.

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

EXHIBIT "A"

Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(5) - Setting 2025-26 DP Season Pass Rates

From: <s4s@ix.netcom.com>
To: Tonking Michaela <tonking_trustee@ivgid.org>
Cc: Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>
Subject: Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(5) - Setting 2025-26 DP Season Pass Rates
Date: Feb 25, 2025 1:37 PM

Chairperson Tonking and Other Honorable Members of the IVGID BOT -

Well this one is interesting! And here's why. It sets the template for what we should be doing at all of our recreational venues.

Here staff is recommending the BOT "Approve a Diamond Peak Resident Season Pass **Pricing Practice** whereby IVGID Picture Pass holder season pass prices are set at 70% of public rates for adults (ages 24-64); 50% of public rates for youth (ages 13-23), seniors (ages 65-69) and children (ages 7-12); and 40% of public rates for super seniors (ages 70-79)."

So why aren't we proposing the very same **pricing practice** for...your beloved golf? Why should golf rates be set more cheaply than ski rates? Especially because of the fact we're losing well in excess of \$1M annually on golf versus ski?

Take a look at 2024's green fees at the Championship Course (<https://www.yourtahoeplace.com/golf-incline/championship-course>). For weekends (starting Friday) and holidays, the fee during regular season, until 2 P.M., was \$255/round. Okay. Let's apply 70% of this public rate for our PPHs? That's \$178.50/round. Tell me why this shouldn't be the PPH rate for a round of golf at the Champ Course?

I know the reason. And so do all of you. Are you not starting to understand why many of us resent having to involuntarily financially support the recreation of so few in our community who are the real vocal minority? And this is on top of the fact we're forced to involuntarily financially support golf operations through the discriminatory and preferential water rates charged to golf versus residential customers.

If you're going to adopt a pricing practice, then adopt it across the board. Otherwise, don't talk to me about a pricing policy. Because what this one is, is another thinly veiled financial subsidy for golf. This time through the season pass rates PPHs must pay. With this in mind, listen again to staff when it comes to "DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES." According to staff, the answer is "Not Applicable." In other words, why does the BOT exist if they're not asked to render decisions on pricing practices?

Finally, listen to staff's justification: "The proposed Resident Season Pass Pricing Practice will provide residents with a consistent discount on Diamond Peak season pass products each season while ensuring that future increases to season pass prices **are applied equally to both residents and members of the public.**" Really. How about applying Champ Golf rates proportionately and "equally to both residents and members of the public?"

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD’S REGULAR FEBRUARY 26,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT - REVISING
AFTER REVISING NOTICES OF BOARD OF TRUSTEES’ MEETINGS**

Introduction: Well here’s yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. And this one is more sinister. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and another example of the waste and unnecessary costs involuntary assessed to local parcel owners! This time it’s the policy of revising after revising after revising to Board meeting notices and agendas. And that’s the purpose of this written statement.

Setting The Stage: The original noticed agenda for this meeting was published before 9:00 o’clock A.M.², on February 20, 2025 at 7:33 o’clock P.M. (this is when the agenda was e-mailed to me by Board Clerk Heidi White). This was in compliance with NRS 241.020(3) which instructs that “except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting.” But because NRS 241.020(3) instructs that in part “the notice **must** include...an agenda consisting of: (1) a clear and complete statement of the topics scheduled to be considered during the meeting; (and,) (2) a list describing the items on which action may be taken and clearly denoting that action may be taken on those items by placing the term ‘for possible action’ next to the appropriate item or, if the item is placed on the agenda pursuant to NRS 241.0365, by placing the term ‘for possible corrective action .next to the appropriate item,” notice of agenda items “must (also) be given at least 3 working days before the meeting.”

But staff has a pesky habit of retroactively “adding on to” previously noticed meeting agenda items inasmuch as routinely the public receives less than 3 working days’ notice of items on which action may be taken. And this explains what happened the next day, February 21, 2025, after 9:00 o’clock³ A.M. Therefore the purpose of this written statement is to ensure that in the future, this practice is not replicated.

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.>

² NRS 241.020(4)(a) instructs that the “minimum public notice” identified in NRS 241.020(3) is: the “posting (of) a copy of the notice at the principal office of the public body...**not later than 9 a.m. of the third working day before the meeting is to be held** unless the public body is unable to do so because of technical problems relating to the operation or maintenance of the internet website of the public body.”

³ 9:04 o’clock A.M. to be precise (see Exhibit “A”).

My E-Mail of February 21, 2025: After receiving notice of the revision to the agenda for tonight's Board ("BOT") meeting, I e-mailed the BOT⁴ objecting to the belated noticing of revisions to its notice and agenda. Rather than regurgitating my objections, I refer the reader to said Exhibit "A."

Conclusion: This staff behavior just keeps happening over and over and over again. It's really a veiled intent to provide the public with the least amount of notice or argument of agenda items for which BOT action may take place. Or stated differently, less than qualified, less than competent, over compensated, and deceitful staff getting replaced by even more unqualified, more incompetent, more over compensated, and even more deceitful staff who see their jobs as relying upon all means to an end, rather than doing the honest and ethical thing which benefits the public. And in the process, costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate⁵. And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Don't you new Board members think the time has come to start acting fiscally responsible by providing the public with the greatest amount of notice insofar as matters for which BOT approval is required are concerned? Next time this occurs, I won't be as charitable.

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

⁴ My e-mail is attached as Exhibit "A" to this written statement.

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)."

EXHIBIT "A"

Feb 26, 2025 BOT Meeting - Agenda Item C - Public Comments: The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.

From: <s4s@ix.netcom.com>
To: Tonking Michaela <tonking_trustee@ivgid.org>
Cc: Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>
Subject: Feb 26, 2025 BOT Meeting - Agenda Item C - Public Comments: The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.
Date: Feb 21, 2025 9:37 AM
Attachments: [2025-0226 BOT Agenda R1.pdf](#)

Chairperson Tonking and Other Honorable Members of the IVGID BOT.

This revision after revision of notice of BOT meetings must end.

The NRS provides that the District must give notice of its intended agenda more than 3 working days before a meeting. This notice FAILS. And I don't believe the District can retroactively bootstrap revisions to overcome the failure.

I am therefore asking this revision be RESCINDED and that future anticipated revisions be eliminated. For now and the future.

If the District doesn't rescind this revision and stop future revisions that are untimely, I will file an OML complaint. If you BOT members and Mr. Harrison don't care, go ahead and act irresponsibly, And there will be a financial cost to the District, win, lose or draw. Which will add to the District's overspending assigned to the General Fund. It's called waste. And arrogance. And irresponsibility. And un-professional. For a city manager with over 30 years of experience no less.

Get your acts in order. For once. And start acting professionally and responsibly.

If you can't get all proposed business on a noticed agenda in a timely manner, then delay noticing the meeting until you can. Pure and simple. Thank you for your cooperation.

Respectfully, Aaron Katz

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

From: Heidi White <hhw@ivgid.org>
Sent: Feb 21, 2025 9:04 AM
To: Aaron Katz <s4s@ix.netcom.com>
Subject: The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.

The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.

Good Morning

The agenda for the meeting of the IVGID Board of Trustees, scheduled to begin at 5:00 PM on February 26, 2025, has been revised to add Item G.2. at the Request of the Chair this morning. The Agenda is attached for your review, and will be posted on the District website on or before 9:00 AM on February 21, 2025 (this morning).

Once all supporting materials are compiled and available, I will send out an additional notification. If you require a printed copy of the Agenda and supporting materials, I will have them available for pick-up at the Administrative Building by the end of business today.

The Board of Trustees Agenda is electronically available now through the Civic Plus Board Portal. Supporting materials (*AKA the Board Agenda Packet*) will be available for you by this afternoon.

All Agenda Materials will be available electronically through the Civic Plus Public Portal once they are finalized.

Thank you and have a wonderful day!
Heidi White
Incline Village General Improvement District
District Clerk

Attachments:
[2025-0226_BOT_Agenda_R1](#)

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**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 26,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT – DO YOU
REALIZE THAT OUR STAFF HAVE AGAIN, FAILED TO COMPLETE
THE DISTRICT'S 2024 AUDITED FINANCIALS WITHIN THE
CONTINUED "DROP DEAD" FEBRUARY 28, 2025 DATE?**

Introduction: Well, well, well, here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, misrepresentation to the public and the Nevada Department of Taxation ("NDOT"), a flagrant disregard for the financial sustainability of the District, and another example of the waste and unnecessary costs involuntary assessed to local parcel owners! This time it's the failure to complete the District's statutorily mandated audited financials by the continued "drop dead" date of February 28, 2025. And that's the purpose of this written statement.

Setting The Stage: NRS 354.624(1) mandates that the District, as a "local government," must "conclude and...report...each annual audit (of its financial statements)...to (its) governing body...not later than 5 months after the close of the fiscal year for which the audit is conducted." Given the District's fiscal year ends on June 30 of each year, its audited financials must be "concluded" and presented to its Board of Trustees ("BOTs") no later than November 30 of each year.

For at least 3 out of the last 5 fiscal years, and very conceivably 5 out of the last 5 fiscal years, District staff have been **unable** to comply with this statutory time limit. Given this same statute allows the NDOT to grant "an extension of this time (limit upon)...an application for an extension (submitted) to the Department," for fiscal year 2024 the District has applied for and received three (3) such extensions of time. The last extension was granted by the Committee on Local Government Finance ("CLGF") at its meeting held January 22, 2025. And at that meeting, the Committee made it clear this would be the last such extension granted and it expected to receive the District's approved Annual Comprehensive Financial Report ("ACFR") no later than February 28, 2025.

At the BOT's last meeting held February 12, 2025, it became clear that the District was **not** going to be able to meet this time limit. Anticipating staff would ignore this "drop dead" date, I anticipated they would arrogantly request a fourth (4th) extension of time. And based upon this anticipation, the next day I made a Public Records Request to examine any such extension application and the results of that application coming from the NDOT.

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.>

I guess my anticipation was more timely than staff's because it turns out staff didn't make that application until February 19, 2025. We know this because on February 24, 2025 staff provided me with the document attached to this written statement as Exhibit "A." And here we are!

Staff's Untrue Representations in Support of The District's 4th Extension Request: Read the letter!

1. Notwithstanding the lapse of a whopping eight (8) months since the close of fiscal year 2024, staff claims it is still "in the process of...providing required materials to (its) auditors."

2. As if this were a justified excuse, "IVGID (only) recently filled (its) vacant Director of Finance position." Jessica O'Connell has been on the job as our Director of Finance for six (6) weeks now; hasn't she? And what about the rest of the Finance Department? And for the last eight (8) weeks?

3. "Additional time is needed to make staff adjustments." What?

4. "IVGID's Audit Committee and Board of Trustees will receive the FY24 audit report during the month of February 2025." The month of February is now over and the District **hasn't** even noticed an Audit Committee meeting. So does such a report even exist?

5. The "date the Report will (allegedly) be filed with the" BOT Board will be "March 25, 2025."

Does anyone in their right mind believe any of these excuses are going to hold water with the CLGF?

NRS 318.515(1) Instructs That: where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any ...law," the NDOT may 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...district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged." Is this not what the CLGF should be recommending in order to **protect the public**?

NRS 318.675(1) Instructs That: where the NDOT "determines that one or more of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 exist in a local government...the Department **shall** provide written notice to the local government, the (Tax) Commission and the (CLGF) that the local government has been placed on fiscal watch by the Department." Take a look at NRS 354.685(2): "The Executive Director may...recommend that the (CLGF) conduct one or more hearings to determine whether a severe financial emergency exists in a local government if the Department finds that one or more of the following conditions exist in the local government: (a) **required financial reports have not been filed or are consistently late.**"

You tell me. Have the District's required financial reports either not been filed in a timely manner, or are consistently late? If the answer is yes, then haven't at least one of the conditions identified in NRS 354.685(2) been met? And if the answer is yes, is not the NDOT required to "provide written notice to the (the District it)...has been placed on fiscal watch by the Department?"

Conclusion: This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and even more deceitful staff. Who see their jobs as relying upon all means to an end, rather than doing the honest and ethical thing. And in the process, costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Don't you new Board members think the time has come to start acting fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves **again**, we're not qualified to properly manage our affairs.

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

² 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"



February 19, 2025

State of Nevada
Nevada Department of Taxation
Local Government Finance
Attention: Kelly Langley and Kellie Grahmann
3850 Arrowhead Dr, 2nd Floor
Carson City, NV 89706

Subject: Request for 30-Day Extension to File FY2023-24 Annual Audit Report Pursuant to NAC 354.735 - Third Extension Request

Dear Kelly Langley and Kellie Grahmann,

In accordance with NAC 354.735, the Incline Village General Improvement District (IVGID) requests a third time extension to file IVGID's FY2023-24 Audit Report required by NRS 354.624. The following information is provided regarding IVGID's request in compliance with NAC 354.735:

- a) Name of Local Government: **Incline Village General Improvement District**
- b) Name of Auditor and Firm: **Jennifer Farr, Davis Farr, LLP**
- c) Date the Report will be Filed with the Governing Body: **March 25, 2025**
- d) Date the Report will be Filed with the Department of Taxation: **March 26, 2025**
- e) Reason for Application for Time Extension to File Report:
IVGID Finance Department is in the process of completing FY24 audit and providing required materials to the auditors. IVGID recently filled the vacant Director of Finance position. Additional time is needed to make staff adjustments, onboard the Director of Finance with both staff and the auditor, and complete the audit. IVGID's Audit Committee and Board of Trustees will receive the FY24 audit report during the month of February 2025. These dates are after the January 29, 2025 deadline to submit the report to the governing body.
- f) Name of Person Making Application: **Jessica O'Connell, Director of Finance**
- g) Date of Application: **February 18, 2025**

Respectfully Submitted,

Jessica O'Connell
Director of Finance

cc: IVGID Board of Trustees & Audit Committee
Auditor Jennifer Farr, Davis Farr, LLP



**Incline Village General Improvement District
Board of Trustees**

*Michaela Tonking, Chair
Michelle Jezycki, Vice Chair
Mick Homan, Treasurer
Dave Noble, Secretary
Raymond Tulloch, Trustee*

SPECIAL MEETING MINUTES

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
HELD IN INCLINE VILLAGE, NV ON MARCH 5, 2025**

*Viewing available by clicking the link and choosing BOT Meeting 03.05.2025 at
<https://ivgid.portal.civicclerk.com/event/609/media>

A. PLEDGE OF ALLEGIANCE*

Mr. Wright led the Pledge of Allegiance.

B. ROLL CALL OF TRUSTEES*

Trustees, Raymond Tulloch, Dave Noble, Michelle Jezycki, and Michaela Tonking were present at Roll Call. (Trustee Mick Homan was absent)

C. INITIAL PUBLIC COMMENTS

The Board of Trustees listened to public comments provided by the following community members. Initial Public Comment can be viewed in their entirety by going to the CivicPlus Portal located on the District website at <https://ivgid.portal.civicclerk.com/event/609/media> and jumping to the noted Time Stamps below:

Time Stamp 00:002:16 - Public Comment provided by Judith Miller began with comments related to the Memorandum of Understanding (MOU) between IVGID

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and Washoe County School District. She went on to discuss the Director of Finance O'Connell's Report, and consultant services that will update the central services cost allocation plan. Ms. Miller also requested that the Parks Division be left in the General Fund and asked that the district revise the policy and pricing for non-profits.

[Time Stamp 00:06:11](#) - Public Comment provided by Frank Wright regarding public comment language on the Agenda document and OML violations, touching on the noted reasonable restrictions and freedom of speech. He additionally commented on the proposed rates.

[Time Stamp 00:09:26](#) - Public Comment provided by Aaron Katz regarding the Financial Department Staff; and the Agenda Item regarding moving the Parks Divisions Funding from the General Fund to the Community Service Fund to be budgeted to the community service fund.

[Time Stamp 00:12:55](#) - Public Comment provided by Caller 0824 - Yolanda Knaak stated that she was online to listen to the meeting.

D. APPROVAL OF AGENDA

Chair Tonking noted that staff requested Item E.1. Review and Discuss Fiscal Year 2024/2025 Mid-Year Budget; be removed from the Agenda, as the Item is not complete, and the financials are not accurate for this conversation. With no further exceptions, the Agenda was approved as submitted.

E. GENERAL BUSINESS (for possible action)

E.1 Review and Discuss Fiscal Year 2024/2025 Mid-Year Budget; Discussion, Direction, and Possible Action. (Requesting Staff Members: District General Manager Robert Harrison, and Director of Finance Jessica O'Connell) - *This Item was removed by staff*

E.2 Review, Discuss and possibly Approve the 2025/2026 Group Picnic Rental Fee Rate Schedule (for possible action). (Requesting Staff Member: Parks and Recreation Director Karen Crocker)

Item E.2. Board and Staff discussion can be viewed in its entirety at [Time Stamp 00:13:59](#)

MOTION By Trustee Noble to approve staff's recommendation as contained in the memo of the Board packet; approving the 2025/2026 Group Picnic Rental Fee Rate Schedule, with an Increase of 3.5% to Group Picnic Rentals as Shown in Table 1; and approving the IVGID Recreation Pass Holder Discount of 20% of Public Rates for Picnic Area Rental Rates (Table 1); with

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the understanding that staff will do an analysis of the District costs for providing these Group Picnic Site Reservations with the understanding that the public can use these sites without a reservation. **The motion was seconded by Trustee Jezycki.**

YEAS: Trustee Noble, Trustee Jezycki, Trustee Tonking 3
NAYS: Trustee Tulloch 1

MOTION PASSED

E.3 Review, Discuss and Possibly Approve the Fields Fee Rate Schedule. (For possible Action) (Requesting Staff Member: Director Parks and Recreation Karen Crocker)

Item E.3. Board and Staff discussion can be viewed in its entirety at [Time Stamp 00:31:06.](#)

Trustee Noble made a Motion to approve the Field Rental Fee Rate Schedule to include: Item 1 - an increase of 3.5% to Field Rental Rates as shown in (Table 1) ; Item 2 - IVGID Recreation Pass Holder Discount of 20% of Public Rates for Field Rental Rates (Table 1); Item 3 - the new daily tournament fee of \$200 per field per day; and Item 5 - the Local Youth Sports League Fee (\$3000 season); to exclude Item 4 - the local Non-Profit Rate. Additionally, he provided direction for the Staff to review the percentage of resident tournament participation and return to the Board for consideration to implement resident and non-resident rates; Staff directed to monitor the tournament play this summer; and track additional Staff time and district expenses born by fixing and maintaining fields following tournaments and determine if there is need for a protocol to be developed; Staff to return to the Board to review the implementation of additional fees to cover costs incurred, for consideration next year. **The motion was seconded by Trustee Jezycki.**

YEAS: Trustee Noble, Trustee Jezycki, Trustee Tonking 3
NAYS: None 0
ABSTAIN: Trustee Tulloch

MOTION PASSED

E.4 Review, Discuss and Provide Direction Regarding Funding of the Parks Division; Currently part of the General Fund and the recommendation to move the Parks Division to the Community Services Fund for Fiscal Year 2025-26 and Subsequent Years. (Requesting Staff Members Director of Finance Jessica O'Connell and Director of Parks and Recreation Karen Crocker)

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Item E.4. Board and Staff discussion can be viewed in its entirety at [Time Stamp 00:45:07.](#)

Trustee Noble made a motion to approve staff recommendations and direct staff to prepare the budget with the Parks Division in the Community Services Fund instead of the General Fund for Fiscal Year 2025-26. **The motion was seconded by** Trustee Jezycki.

YEAS: Trustee Noble, Trustee Jezycki, Trustee Tonking **3**
NAYS: Trustee Tulloch **1**

MOTION PASSED

F. BOARD OF TRUSTEES UPDATE

Board Members had no updates.

G. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

The Board of Trustees listened to final public comments provided by the community members. Final Public Comments can be viewed in their entirety by going to the CivicPlus Portal located on the District website at <https://ivgid.portal.civicclerk.com/event/609/media> and jumping to the noted Time Stamps below:

Time Stamp 01:07:44 - Public Comment provided by Judith Miller regarding the Central Service Cost Allocation plan and did not include all of the costs, such as Central IT costs.

Time Stamp 01:09:52 - Public Comment provided by Aaron Katz regarding the budget and the Recreation Fees. He additionally commented on Multi-Unit and Mixed-Use Parcels Related to the Recreation Fees.

H. ADJOURNMENT (for possible action)

The Special Meeting of the IVGID Board of Trustees on March 5, 2025, adjourned at 7:12 pm.

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**Written Public Comment
submitted for the
Record
March 5, 2025**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S SPECIAL MARCH 5, 2025
MEETING – AGENDA ITEM E(4) – TRANSFER FUNDING OF THE
PARKS DIVISION FROM THE GENERAL FUND TO THE
COMMUNITY SERVICES FUND**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff deceit, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged "fees" involuntarily assessed to local parcel owners which are in-truth-and-in-fact taxes. And this time it's improperly transferring the financial funding and reporting of Parks operations to the District's Community Services Fund. And that's the purpose of this written statement.

My February 28, 2025 And March 1, 2025 E-Mails to The New Board²: On February 28, 2025 and March 1, 2025 I sent the Board two e-mails bringing members' attention to the fraud being proposed by our staff insofar as the funding and financial reporting Parks. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit "A."

Conclusion: This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent, grossly over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. With a mentality which dictates that the ends justify the means regardless of ethics and the interests of local parcel owners they were hired to represent. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate³. And you wonder why our Recreation ("RFF") and Beach ("BFF") Facility Fees continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

I must therefore ask again, when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees...is not complying with the provisions of...any... law," when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, ex

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>.

² These e-mails are 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)."

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... district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode demonstrates we're not qualified to properly manage our affairs.

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

EXHIBIT "A"

Re: March 5, 2025 IVGID BOT Meeting - Agenda Item E(4) - Proposed to Move Parks Financial Reporting From General Fund to Community Services Sub-Fund - P.S.

From: <s4s@ix.netcom.com>
To: Tonking Michaela <tonking_trustee@ivgid.org>
Cc: Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>
Subject: Re: March 5, 2025 IVGID BOT Meeting - Agenda Item E(4) - Proposed to Move Parks Financial Reporting From General Fund to Community Services Sub-Fund - P.S.
Date: Mar 1, 2025 9:19 AM

Chairperson Tonking and Other Honorable Members of the IVGID BOT -

After I sent you the e-mail below, it struck me that the real cause of this unethical behavior was really not so much Ms. O'Connell. But rather the same person I accused at the BOT's Feb 26, 2024 meeting. Since you object to my using her pet name Michelle, I'll just call her out by her given name. SUSAN HERRON.

This woman is so intertwined into everything the District does, that when our new employees have questions, they go to Susan Herron for answers. And then they blindly accept her answers as gospel believing she's an honest and ethical person. When they have no reason to believe this farce because SHE'S NOT!

So the warning to Mr. Harrison, and Ms. O'Connell, and Ms. Crocker, and Ms. White, and any other new employee, don't believe whatever Ms. Herron tells you as gospel. Rather do as former President Regan instructed insofar as Russia was concerned; "trust but verify."

Here the lies I attribute to Ms. O'Connell below, I believe are really Susan Herron lies. I'm not taking Ms. O'Connell off the hook because in the position she is in, she owes the public more! But understand all of these wrongs are really at the feet of Susan Herron. And I've already shared my recommendation insofar as what to do with her.

And now we have a bigger problem!

Most of you may recall that last year the District spent approximately \$1.4 million in its General Fund **more** than revenues appropriated in violation of NRS 354.626. After-the-fact staff attempted to cure the violation by amending the budget using excess sums in its General Fund. And when documents evidencing what the District had done were sent to the Dep't of Taxation for approval, the District's actions were **rejected** as not in compliance with the NRS. And the violation was **never** cured.

And now six months through the current fiscal year, Ms. O'Connell has "identified that the Community Recreation Division and Beach Fund have **exceeded** the(ir) adopted budget. (And in order) to comply with NRS 354.626, (she has announced that) **a(nother)** Budget Amendment Resolution will be required." Although it's confusing to ferret out the truth from Ms. O'Connell's numbers, it appears that so far the District has expended \$351,483 **more** in its Community Services Fund than budgeted appropriations. And \$2,798,219 **more** in its Beach Fund than budgeted appropriations. And although Ms. O'Connell doesn't speak directly to the District's General Fund, so far expenditures **exceed** budgeted appropriations by a whopping \$2,245,195 (see page 6 of the 3/5/2025 Board packet - the numbers are in red)!

Don't blame this violation of NRS 354.626 on Tyler Munis. This system did not cause the violation. Your revered staff did! The Board and the public just haven't been informed of this until now!

The public looks forward to a clearer explanation of the options at the BOT's March 5, 2025 meeting to either continue operations until June 30, 2025, adopt a Budget Amendment within the appropriate funds to cover the shortfall.

You may not like the messages I send. But wake up! The problem's not me. It's your reverred staff you refuse to address. And BTW, this marks the first disclosure of actual operation numbers in some six (6) months. Totally unacceptable!

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>

Sent: Feb 28, 2025 4:02 PM

To: Tonking Michaela <tonking_trustee@ivgid.org>

Cc: Tulloch Ray <tulloch_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>

Subject: March 5, 2025 IVGID BOT Meeting - Agenda Item E(4) - Proposed to Move Parks Financial Reporting From General Fund to Community Services Sub-Fund

Chairperson Tonking and Other Honorable Members of the IVGID BOT -

Well now we know our Finance and Parks and Recreation Directors ((Requesting Staff Members Director of Finance Jessica O'Connell and Director of Parks and Recreation Karen Crocker) are as dirty as their predecessors. Unless Karen Crocker is innocently and ignorantly getting pulled along for the ride by our Finance Director!

And why is this? Because here the two are recommending financial reporting for Parks be moved to the Community Services Fund for Fiscal Year 2025-26 and Subsequent Years, and that staff be directed to prepare budgets with Parks Division Funded by the Community Service Fund, instead of the General Fund.

Why is this recommendation being made? The purpose is dirty to the core. And if this Board goes along with the recommendation, they too will be as dirty and deceitful as their predecessors. For this reason I urge each of you to vote a resounding NO!

1. Financial reporting for parks does not belong in the Community Services Fund because it does not meet the definition of enterprise fund. NRS 354.517 instructs that "Enterprise fund means a fund established to account for operations: 1. Which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or 2. For which the governing body has decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes;"
2. So are our Parks operations financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users? Of course they're not. The expenses associated therewith are no financed nor recovered through charges to users because by and large, user fees are not charged for the facilities or services associated therewith. Rather they're essentially subsidized by the Rec Fee local parcel/dwelling unit owners are forced to involuntarily pay. And each of you know this!
3. Has the governing body (this BOT) decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes? Of course not! What public policy exists which calls for a segment of our society, local parcel owners, to pay the costs of our Parks which are available to be accessed and used by the general public as a whole, whether or not they own property in IV/CB, and whether or not their properites pay the Rec Fee? This is the classic

definition of a tax as borne out by a littany of cases where those who are forced to pay realize no special benefit in consideration thereof, which is any different than the benefit realized by society as a whole.

4. Since our Parks operations fit into neither definition, it is wrong to report their finances in an enterprise fund. And since the Community Services Fund is an enterprise fund, it is wrong to report Parks operations in the Community Services Fund as staff recommend.

5. Since we realize essentially no income from Parks operations, staff has budgeted to lose \$1.335 million or more annually for the upcoming fiscal year! So if the BOT moves Parks operations to the Community Services Fund, isn't this going to require an additional \$1.335 million or more annually to budget expenses? And if so, where's this money going to come from? Given the operations of Trustee Homan's "portfolio" of Community Services facilities loses money every year; our Finance Director has now told us that for the current fiscal year we've lost even more money ["the Community Recreation Division and Beach Fund have exceeded the(ir) adopted budget(s)"]; and staff refuse to eliminate wasteful overspending; where does the deficiency come from? Isn't it the Rec Fee? So if financial reporting for Parks operations is transferred to the Community Services Fund, doesn't that mean the Rec Fee must be increased by a like amount (\$1.335 million) in order to balance the budget? That's an extra approximate \$163 per parcel/dwelling unit annually. Just to keep score!

6. The converse of the above-analysis is that if financial reporting of Parks operations is removed from the General Fund, then approximately \$1.335 million annually of the current income this fund gets freed up for something else. Unless staff is willing to reduce central services cost transfers from the Beach Fund, the Community Services Fund, and the Utilities Fund to the General Fund by a like amount. Is staff proposing this? **Of course not!** So what is the "freed up" \$1.335 million annually in the General Fund going to be spent on? Could it be enhanced salaries and benefits to staff? Could it be a new Admin Bldg? Assuming so, what do either of these expenditures have to do with the costs of making the District's Beach and Public Recreation facilities available to be used by those who are assessed the Rec and Beach Fees? After all, isn't that what you told us the Rec and Beach Fees pay for? Are you not telling us the truth? Just like you're going to see Ms. O'Connell is telling us.

7. So what is our Finance Director's justification for making this recommendation? According to her staff memo, "placing the Parks Division within the Community Service Fund will allow more flexibility for funding, opposed to the General Fund." What exactly does this mean Ms. O'Connell? **This means you can rely upon the "flexibility" of an higher and higher Rec Fee to pay for Parks' losses!** Doesn't it Ms. O'Connell?

8. And I say higher and higher because now Ms. O'Connell is telling us "there has been deferred maintenance within the Parks Division; therefore, some of these deferred maintenance and Capital Improvement Projects can be accomplished **through the funding of the Community Services Fund.**" Again, **even greater increases in the Rec Fee.** Right Ms. O'Connell?

9. And don't tell me "more flexibility." That's a lie. There's already enough budgeted revenue in the General Fund to pay for Parks operations. There's not in the Community Services Fund. So if you wanted to create more "flexibility" in the General Fund, all you'd have to do is increase central services cost transfers from the Beach, Community Services and Utility Funds. Right Ms. O'Connell? In fact that's exactly what happened a year ago that you have misrepresented about (see the discussion which follows).

10. Finally, listen to Ms. O'Connell's **lies.** She's as deceitful and untruthful as her predecessors. And it has only taken us six (6) weeks for us to figure her out. "Although the Board last year moved Parks into the General Fund; **there was no monies moved to the General Fund to support the increase to the General Fund.**" Liar, liar, pants on fire!

11. Just like the District intentionally overspends in its Beach and Community Services Funds, it does the very same thing in its General Fund. Don't you understand this Ms. O'Connell? Overspending in the District's Beach Fund is subsidized by the Beach Fee. Overspending in the

District's Community Services Fund is subsidized by the Rec Fee. And overspending in the General Fund is subsidized by central services cost transfers from the Beach, Community Services and Utility Funds. In other words, by the Beach Fee, the Rec Fee, and the higher than reasonable or necessary (for utilities) water/sewer rates and charges which are directly billed to local parcel/dwelling unit owners. Right so far Ms. O'Connel?

12. So let's look at the central services cost transfers for this year compared to last. For 2023-24 they totaled \$1,956,300. You can confirm this fact at page 522 of the BOT's May 25, 2023 Board packet. For the current fiscal year they totaled \$3,786,131. You can confirm this fact at Supplemental Item G.3.B. attached to the BOT's May 30, 2024 meeting. I don't know where you went to school Ms. O'Connell but where I went, this represents **an almost doubling of central services cost transfers (\$1,829,131 to be precise) moved to the General Fund to support last year's cost increases associated with Parks operations!** You either didn't tell the truth because you're not as knowledgeable as you represent, or you mispoke intentionally because your view is to hell with the public you were hired to serve, and instead, let "the ends justify the means." In other words, it doesn't matter what the truth is. All that matters is your playing shell games with our financials, like peas in a pod, in order to get the numbers to support your colleagues' greater and greater overspending. In other words, numbers don't lie. But the purveyors of those numbers do! And here that's you!

I thought new BOT members were going to be truthful. And transparent. And not deceitful. So why aren't you telling the public the above is precisely the reasoning behind this proposed transfer in financial reporting? And since it comes at the hands of our new Finance Director, it's time to terminate her employ. Because she's as dirty as Gerry Eick. And Adam Cripps. And Bobby Magee. And Paul Navazio. Why else would she be making a recommendation like this?

Please vote NO on this matter. Force staff to live within the District's financial means, and start speaking the truth! Respectfully, Aaron Katz

MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, District General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Review, Discuss and Approve a District Purchase Order for the Procurement for 1,860 Residential Water Meter Registers and 1,970 Transponders - FY 2024/25 Utilities Fund: Operating Budget #20002299-7510; Vendor: Hydro Specialties Co., in the Amount of \$387,712.60; for possible Action. (Requesting Staff Member: Director of Public Works Kate Nelson).

RELATED FY 2023 STRATEGIC PLAN

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

BUDGET INITIATIVE(S): The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Purchasing Policy for Goods And Services 21.1.0

DATE: March 26, 2025

I. RECOMMENDATION

That the Board of Trustees make a Motion to:

1. Find that the IVGID's Purchase of the Residential Meter Registers and Transponders is Exempt from Competitive Solicitation for the Following Reasons: NRS 332.115.1.(d), (i), and (j).
2. Authorize a Purchase Order for Hydro Specialties Co. in an Amount Not to Exceed of \$387,712.60.
3. Authorize the General Manager to Execute the Purchase Order.

II. BACKGROUND

The project is a multi-year initiative aimed at replacing residential meter registers

and transponders that have reached the end of their battery life, typically around 10 years. These devices are crucial for monthly data collection, capturing water usage from meters, and transmitting this information into the billing system for processing.

Currently, the District is facing a failure rate of approximately 70 to 100 units per month. When these units fail, they cease transmitting data, necessitating manual meter readings and the manual entry of data into the system.

This initiative will enable the District to acquire an adequate supply of replacement meter registers and transponders, ensuring that the current failure rate is managed, and future replacements are addressed in a timely manner. This final purchase will complete the replacement process and conclude the initiative.

III. BID RESULTS

The proposed material purchase involves Badger Meter Mobile AMR Meter Registers and Endpoints (Attachment) that are fully compatible with the District's existing water meter reading system. This item was previously presented to the Board of Trustees during the August 30, 2023 meeting (Item G.8), where the Trustees determined that the purchase was exempt from competitive bidding based on the following provisions of Nevada Revised Statute (NRS) 332.115.1:

- **(d)** Equipment that, due to personnel training or the inventory of replacement parts maintained by the local government, is compatible with existing equipment.
- **(i)** Maintenance and support for hardware and associated peripheral equipment and devices for computers.
- **(j)** Equipment containing hardware or software for computers.

These exemptions support the justification for moving forward with the purchase without the need for competitive bidding.

IV. FINANCIAL IMPACT AND BUDGET

Funding was approved in the FY 2024/25 Utilities Operating Budget general ledger account #20002299-7510.

V. ALTERNATIVES

If not approved, this would negatively affect the efficiency of the meter reading and utility billing systems, potentially leading to delays and inaccuracies. This could ultimately result in a reduction in revenue.

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

1. 250227 - Incline Village Register-Endpoint_QUOTE

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

MEMORANDUM**TO:** Board of Trustees**THROUGH:** Robert Harrison, District General Manager**FROM:** Kate Nelson, Director of Public Works**SUBJECT:** Review, Discuss and Approve the Update to the Water Management Plan and the Purchase of 8.81 ac-ft of IVGID Water Rights for \$140,960 by Incline Hotel LLC; for possible Action. (Requesting Staff Member: Director of Public Works Kate Nelson)**RELATED FY 2025
STRATEGIC PLAN
BUDGET INITIATIVE(S):****RELATED DISTRICT
POLICIES, PRACTICES, RESOLUTIONS OR
ORDINANCES** Ordinance 4 - Water (April 10, 2019)
Water Management Policy (January 1, 2008)**DATE:** March 26, 2025**I. RECOMMENDATION**

The Board Make a Motion to:

1. Approve the Updates to the Water Management Plan and;
2. Approve the Purchase of 8.81 ac-ft of IVGID Water Rights for \$140,960 by Incline Hotel LLC.

II. BACKGROUND

To support the proposed project for Incline Hotel LLC and ensure compliance with the District's water rights policy, a Conditional Will Serve Letter has been drafted, contingent upon the purchase of 8.81 acre-feet of water rights from IVGID's water rights bank (Attachment). IVGID's Ordinance #4 and Water Management Policy establish a water rights bank available to applicants under specific conditions. For developments involving multi-family residential, tourist accommodations, public service, or commercial projects, applicants are required to assign water rights to IVGID in an amount sufficient to support the proposed development as a condition for project approval (e.g., issuance of Will Serve

Letter, condo plat sign-off, or plan approval).

In accordance with the policy, IVGID shall establish a water rights bank for the preferential and optional use of applicants for new, smaller projects under the following conditions: the water rights bank shall only be used if there are sufficient credits available, and if the net water rights required by the new project are less than 2.5 acre-feet.

Historically, the Board has approved the sale of water rights from the IVGID water rights bank for various project types exceeding the 2.5 acre-feet threshold. While the Water Management Plan implies that projects over the 2.5 acre-feet threshold must secure and dedicate private water rights to the District, discussions with previous staff reveal that the District purchased \$1,000,000 in water rights from Incline Lake to create a water rights bank to support all development within the service area.

Staff recommends that the Board approve the updated language in the attached Water Management Plan to clarify this process.

Currently, the District holds 4,278.83 acre-feet of certificated and permitted water rights through the Nevada Division of Water Resources. Additionally, over 140 acre-feet of water rights remain in the water rights bank to support ongoing and future projects. The current cost of water rights is \$16,000 per acre-foot.

III. BID RESULTS

NA

IV. FINANCIAL IMPACT AND BUDGET

The revenue received from the sale of the water rights will be applied to the Water Revenue GL account 20002220-4038.

V. ALTERNATIVES

Not approve the purchase of the 8.81 ac-ft of IVGID water rights.

VI. COMMENTS

Please use the following links to read Ordinance #4 - Water:

https://www.yourtahoeplace.com/uploads/pdf-ivgid/Ordinance_4_-_04102019_Resolution_1867.pdf

VII. BUSINESS IMPACT/BENEFIT

This item is not a “rule” within the meaning of NRS, Chapter 237, and does not require a Business Impact Statement.

VIII. ATTACHMENTS

1. Hyatt Cottages_Rest 2025
2. WMP Update March 2025
3. WMP Update March 2025

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

CONDITIONAL WILL SERVE LETTER
Water Rights Required

March 20, 2025

Feldman Thiel LLP
PO Box 1309
Zephyr Cove, NV 89448

Subject: Hyatt Regency Lake Tahoe South Parcel Redevelopment
995 Lakeshore Boulevard, APN 127-280-02

Dear Ms Thiel,

This letter serves to notify you that the subject development is within the jurisdictional boundaries of the Incline Village Improvement District, and that the District will serve the proposed project with water and sewer service and solid waste removal, subject to the project's final utility plans meeting design, material, and installation requirements of the District, and subject to the purchase of water rights from IVGID in accordance with the Board of Trustees action on March 26, 2025, or assignment of the necessary water rights from another source . In addition:

- (1) Water rights are required for this project, the required water rights associated with this property shall be assigned to the District.
- (2) All requirements shall be met regarding STANDARD SPECIFICATIONS FOR IVGID's WATER, SEWER, AND PRIVATE COMMUNAL UTILITY SYSTEMS.
- (3) Meters and control manholes shall be placed off the property as approved by IVGID.
- (4) Cost for additional water storage or delivery capacity shall be borne by Applicant.
- (5) Separately owned parcels shall not be served by the same service connection.
- (6) All taxes and assessments on the parcel are current and shall remain current.

The Applicant for the subject project described in the attached Water Rights Calculation Worksheet is required to assign additional water rights to the District in the amount of 8.81 acre feet (af) as a condition of issuance of a Final Will Serve Letter and project approval. IVGID has sufficient water rights in its possession to provide this amount, and final commitment of these rights will be subject to purchase from IVGID, or assignment to IVGID from another source. This is in accordance with IVGID's Water Management Plan and Policies, and in accordance with the Board of Trustees action on March 26, 2025. This is in accordance with IVGID's Water Management Plan and Policies. IVGID has reviewed the documentation submitted by the Applicant indicating the amount of water rights within the Applicant's control, either through purchase or option to purchase, and finds that the quantity of water is sufficient for the proposed project.

The Applicant agrees to hold IVGID harmless from any costs, damages, or expenses incurred by the Applicant in the event IVGID fails to be able to supply water or sewer

connections, or for any delays to the Applicant's project schedule caused by IVGID's review and approval procedures.

Sincerely,

Incline Village General Improvement District

Kate S. Nelson, PE & WRS
Director of Public Works



Incline Village General Improvement District
 Public Works
 1220 Sweetwater Road
 Incline Village, NV 89451
 Phone: (775) 832-1203

APN: 127-280-02

16332

Name: Incline Hotel LLC Lot: _____ Blk: _____ Subdivision: _____
 Address: 101 Ygnacio Valley Rd Ste 320 Loc: 995 Lakeshore (Hyatt)
ATTN: Romeo Niere Jr. Date: 5/10/2024
Walnut Creek, CA 94596

Check invoice type: New Construction Remodel Fire
 Landscape Fence Refund Other _____
 No of units under construction: 15 Previous invoices: _____ Old meter size: _____
 Washoe County Permit No: WBED 23-102941

QTY.	DESCRIPTION	COST	CREDIT	TOTAL
	Water Connection Fee, water meter size: _____ <input type="checkbox"/> upgrade			
	Sewer Connection Fee, water meter size: _____ <input type="checkbox"/> upgrade			
	Retro Capital Improvement Fee - Water			
	Retro Capital Improvement Fee - Sewer			
	New meter size: _____ Water Meter Sale			
	Non Refundable Plan Check Fee:			
	Non Refundable Inspection Fee:			
*	Water Rights Fee: <u>8.81 Acre A.</u>	<u>140,960'</u>		<u>140,960</u>

Owner/Agent has received all IVGID Requirements

Signature: _____
 Name (print): _____

Due on receipt TOTAL 140,960'

Commercial Residential Check #: _____ Date: _____

Paid by: _____ Mailing Address: _____

Payment received by: _____

Refund authorized by: _____ Credit IVGID Acct No.: _____



REDLINES

Incline Village General Improvement District
WATER MANAGEMENT POLICY

Revised ~~January 1, 2008~~ March 26, 2025

- A. IVGID shall give preference to single-family unit and duplex projects. These projects shall not be required to acquire and assign water rights to IVGID as a condition of approval.
- B. IVGID shall require applicants for multi-family residential, tourist accommodation unit, public service and commercial developments to assign water rights to IVGID in an amount sufficient to support the proposed development as a condition of project approval (i.e., issuance of will serve letter, sign off of condo plat, approval of plans, etc.) The quantity and procedures for water rights assignment are addressed in the Water Rights Dedication Procedures attached, and made a part of these Policies. Such procedures may be changed by the District Engineer from time to time based on best available information.
- C. IVGID shall not allow water rights to revert back to an applicant that assigned these rights to IVGID as a condition of project approval at such time, if ever, that IVGID is no longer under a threat of water shortage.
- D. IVGID shall establish a water rights bank for the preferential and optional use of applicants of new, ~~smaller~~-projects under the following conditions. The water rights bank shall only be used if there is sufficient credits available for a new project. If the ~~and if the~~ net water rights required by the new project are less than 2.5 acre-feet, the Public Works Director may approve the transaction. If the project requires more than 2.5 acre-feet, a Conditional Will Serve Letter shall be brought to the Board of Trustees for review and approval. IVGID shall credit an applicant, upon approval of the requested water right quantity and payment at the water rights credit reimbursable rate, against available water rights credits in the water rights bank. Such credit shall allow issuance of a final Will Serve Letter, subject to other requirements as stipulated herein, the IVGID Water Ordinances and other adopted policies and procedures. IVGID reserves the right to withdraw the water rights credit and reimburse the applicant the costs paid for the water rights credit if the project is not fully permitted and under construction within two years after issuance of Will Serve Letter. The water rights credit reimbursable rate shall be the current market value, as updated from time to time by IVGID staff, based on recent sales within the IVGID service area. At this time, current market value is \$16,000.00 per acre-foot. Nothing in this Policy shall obligate IVGID to purchase additional water rights credits to replenish the water rights bank.
- E. All new projects (i.e., those not approved prior to adoption of the revised Policy) shall be subject to the revised policies.
- F. Previous customers that are not served by IVGID or do not maintain an active service account(s) with payment of monthly water or sewer rates and fees shall not be given any preferential treatment over any other new applicant for service.
- ~~G.~~ For those applicants who must assign water rights commensurate with their projected water demands, it is required that the assignment of water rights be completed and approved by the State Engineer's Office, (water rights title in IVGID's name with

appropriate permit conditions) prior to IVGID sign-off on the final plans. All preparation and processing of water rights applications shall be completed by the applicant and in accordance with the

G. attached Water Rights Dedication Guidelines. Only after water rights transfer through the State Engineer's Office would the applicant be able to receive a building permit, subject to Washoe County Building Department requirements.

H. IVGID shall not recognize the transferability of a "connection right" based on the past payment of a connection fee. IVGID's collection of a connection fee is commitment to serve the application for the subject unit at the subject location, nothing more and nothing less. Should the applicant withdraw their application to construct a previously approved unit, the connection fee would be refunded in accordance with the Water Ordinance.

WATER RIGHTS DEDICATION PROCEDURES

Purpose

The following procedures address dedication of water rights to the Incline Village General Improvement District (IVGID) pursuant to the Water Management Plan Guidelines adopted by the IVGID Board of Trustees on January 29, 1997 and amended on April 11, 2001. The Guideline stemmed from the declaration of a present threat of water shortage (per IVGID Ordinance No. 4, Article 5.19) by the IVGID Board of Trustees on 9 December 1996 at which time the Board adopted a Water Management Action Plan. All applicants for commercial, industrial, public service, and/or multi-family development within the IVGID Service Area will be required to comply with the dedication process. As the dedication process proceeds, IVGID can issue Conditional and Final Will Serve Letters for projects as may be required by the Tahoe Regional Planning Agency (TRPA) and other review agencies (i.e., Washoe County - Final Map approval process).

Applicability

Water rights shall be dedicated to the District in sufficient quantity for all subdivisions, condominium subdivisions, parcel maps, condominium parcel maps, and the following types of projects on a single parcel: multi-family creating more than two dwelling units, commercial, public service and/or industrial projects including changes in use of existing commercial and/or industrial properties that increase the water demand on that parcel. Significant irrigation installation (i.e., greater than 0.25 AF) shall also follow this process. The IVGID Board has exempted application for a single-family dwelling and duplex projects from assigning additional water rights as a condition of service. However, the applicant need be aware that IVGID has no authority over what may be required by other review agencies, such as the TRPA and the Nevada State Engineer.

Quantity

The amount of water rights credit necessary for a new project shall be approved by the District Engineer and shall be based on Table 1 and/or the best available information, such as actual use of similar facilities, or as approved by the Nevada State Engineer. The District Engineer shall update Table 1 from time to time based on new or updated information.

A new development that replaces an existing structure may credit the water rights dedication requirement with the previous water use of the demolished structure and landscaping. In the

event the demolition of an existing structure credits more water than the new development requires, the credit shall not be transferred to another parcel. Any unused credit will be available on the parcel for two years after IVGID completes the final inspection. No credit will be given for demolished structures that have not been in continuous use with an active water service account within five years prior to the request for issuance of a Will Serve Letter.

PROCEDURE

Conditional Will Serve Letter

1. Applicant submits preliminary plans to IVGID, including a completed "Water Rights Calculation Worksheet," attached, to determine quantity of water rights to be transferred to IVGID for project approval. Table 1, attached, provides information on the quantity of water required for type of development and/or use.
2. If the project requires water rights dedication, then the applicant must provide IVGID with a bona fide copy of a sales or option to sell agreement between the applicant and a water rights owner indicating the permits number(s) of the rights being proposed for assignment as well as the quantity. If IVGID's water rights bank contains sufficient credits, the applicant, in certain circumstances, may opt to utilize this method of satisfying the water rights requirements.
3. Based on favorable review of steps (1) and (2), above, applicant may request a "Conditional Will Serve Letter" from the IVGID Board of Trustees in accordance with IVGID Ordinance 4 Article 5.19. The letter will be conditioned upon final receipt of water rights by IVGID and should be sufficient to meet TRPA findings for TRPA permit approval. [Reference: TRPA memorandum from Rachelle Nicolle, Agency Counsel, dated February 4, 1997 item (3).]

Final Will Serve Letter

1. Applicant submits necessary applications, maps, and fees to Nevada State Engineer (Division of Water Resource) to initiate transfer of water rights to IVGID. Please use attached "Application for Permission to Change Point of Diversion, Manner of Use and Place of Use of the Public Waters of the State of Nevada Heretofore Appropriated" for specific IVGID information needed to complete the application.
2. State Engineer begins initial review and publishes public notice detailing application in newspaper of general circulation in County of proposed diversion once per week for four weeks. Any person may protest application within 30 days of last date of publication in newspaper. The State Engineer may require a month or more before the notice is first published in the newspaper
3. If no protests are filed, the State Engineer is free to proceed with approval of the water permit change request. It is the Applicant's responsibility to seek timely processing by the State Engineers Office.
4. If a protest is filed, there could be significant delays in receiving final permit approval from the State Engineer. It is the applicant's responsibility to resolve all issues with the State Engineer's Office necessary to obtain final approval.

5. A Final Will Serve Letter will be issued once the following has occurred. Please review TRPA memorandum, dated February 4, 1997 item (4).
 - a. Issuance to IVGID of a valid Water Right Permit by the State Engineer naming the Incline Village General Improvement District as the permittee, describing the Burnt Cedar Water Disinfection Plant as the Point of Diversion, the entire IVGID service area as the Place of Use, and the type of use as municipal. The issuance of this permit could take eight months to a year or more.
 - b. Submittal to IVGID of a recorded (in Washoe County) Water Rights Quit Claim Deed granting the Incline Village General Improvement District water rights in the amount specified in the Water Right Permit. A sample Water Rights Quit Claim Deed is attached.
 - c. Submittal to IVGID of a copy of a Report of Conveyance and approved assignment of Water Rights as submitted to the State Engineer with the prescribed fees. A sample Report of Conveyance is attached.

Project Approval

After issuance of the Final Will Serve Letter, IVGID will complete the plan check process in conjunction with the Washoe County Building Department. Water and sewer service and capital improvement connection fees will be due and payable before plan check and approval can be completed.

GENERAL NOTES

- All Water Right Transfers and related documents must meet all the requirements set forth in the Nevada Revised Statutes including but not limited to NRS 111, 375, 532, and 533 and Senate Bill 93.
- A list of licensed Water Right Surveyors is available from the Division of Water Resources.
- The Division of Water Resources, State Engineer's Office, has prepared a handbook titled "Summary of Statutory Procedure for Making Application for a Water Right and Filing Proofs of Appropriation and Fees Set by Statute" to assist you with this process.
- The Division of Water Resource's phone number is (775) 684-2800. They are located at 901 South Stewart Street, Suite 2002, Carson City Nevada.

Table 1

Water Duty by Type of Use

Type of Use	Description of Use	Unit of Measure	Quantity (Gal/Day)	Quantity (AF/Year)
Residential	Single family residential	Dwelling	500	0.56
	Multi-family residential > 39 FU	Dwelling	500	0.56
	Multi-family residential ≤ 39 FU	Dwelling	250	0.28
Commercial	Motel	Bed	60	
	Motel w/kitchenette	Bed	75	
	Bar (no food)	Seat	25	
	Restaurant	Employee	25	
	• Add for meals served	Meal	20	
	Service station	Bay	1000	
	Office building	Fixture unit	15	
	Warehouse (storage)	Fixture unit	15	
	Store (Retail)	Employee	25	
	• Add for public restroom	100 sf of store	15	
	Beauty/barber shop	Stall	100	
	Laundromat (coin operated)	Machine	100	
	Commercial cleaners	Per equipment manufacturer		
	Car wash (coin operated)	Stall	850	
	Recreational Vehicle park w/hookups	Space	75	
	Nursing home	Person	150	
Landscaping	Turf		2.5 AF/Acre	
	Landscaping (drip irrigation)	As calculated for demands		

Multi-Family Residential

Water Rights Calculation Worksheet

Project Identification		
Project Proponent	Phone	
Location (Address)	APN	
Description		

From Table 1, determine dwelling unit demand (Gal/Day):

of dwelling units (DU):

		Quantity (Gal/Day)	Quantity (AF/Year)
Fixture Units (FU):*	<input type="text"/> @ 15 gpd/FU	<input type="text"/>	<input type="text"/>
Turf landscaping (sf):	<input type="text"/> @ 0.0574 AF/1000 SF	<input type="text"/>	<input type="text"/>
Drip irrigated landscaping (gallons per week):**	<input type="text"/> As calculated for demands	<input type="text"/>	<input type="text"/>

Acre-Feet required for transfer to IVGID:

- The Acre-Feet required for transfer to IVGID is less than 2.5 Acre-Feet, and the project proponent chooses to reimburse IVGID for the water rights in accordance with IVGID's Water Management Policy.

Project Proponent Signature _____

*Fixture Units to be used for clubhouses or recreation rooms in multi-family projects.

**Total rated emitter flow (gph) times number of emitters times hours per week as determined by landscape architect or landscape contractor. Use will be based on 26 weeks of irrigation per year.

Prepared by:

Date:

(1 Acre = 43,560 square feet, 1 Acre-Foot – 325,851 gallons)

Commercial Project

Water Rights Calculation Worksheet

Project Identification			
Project Proponent		Phone	
Location (Address)		APN	
Description			

Description of Commercial Use (Table 1)	Unit of Measure	Number Of Units	Quantity (Gal/Day)	Quantity (AF/Year)
Turf Landscaping (sf)			@ 0.0574 AF/1000 SF	
Drip irrigated landscaping (gallons per week)*			As calculated for demands	

Project Demand:

Acre-Feet required for transfer to IVGID:

- The Acre-Feet required for transfer to IVGID is less than 2.5 Acre-Feet, and the project proponent chooses to reimburse IVGID for the water rights in accordance with IVGID's Water Management Policy.

Project Proponent Signature _____

**Total rated emitter flow (gph) times number of emitters times hours per week as determined by landscape architect or landscape contractor. Use will be based on 26 weeks of irrigation per year.

Prepared by:

Date:

(1 Acre = 43,560 square feet, 1 Acre-Foot – 325,851 gallons)

PRINT OUT OWNERS APPLICATION FOR DOMESTIC UTILITY SERVICE

PRINT OUT OWNERS APPLICATION FOR COMMERCIAL UTILITY SERVICE

FIXTURE UNIT COUNT TABLE

Based on 2009 Uniform Plumbing Code (UPC)

FIXTURE	FIXTURE UNIT VALUE
BAR SINK	1
TUB/SHR/WRLPL	4
BIDET	1
DISHWASHER	1.5
DRINK FOUNTAIN	0.5
FLUSH TANK URINAL	3
HOSE BIB	2.5
EACH ADDITL.H.B.	1
KITCHEN SINK	1.5
LAUNDRY TUB	1.5
LAV SINK	1
SHOWER HEAD	2
TOILET	2.5
URINAL	5
WASHER	4
FLUSHOMETER W.C.	5*
JANITOR MOP BASIN	3

** UPC will be used when figuring water line sizing.*

For fixtures not listed, refer to Uniform Plumbing Code.

CONFORMED



Incline Village General Improvement District

WATER MANAGEMENT POLICY

Revised March 26, 2025

- A. IVGID shall give preference to single-family unit and duplex projects. These projects shall not be required to acquire and assign water rights to IVGID as a condition of approval.
- B. IVGID shall require applicants for multi-family residential, tourist accommodation unit, public service and commercial developments to assign water rights to IVGID in an amount sufficient to support the proposed development as a condition of project approval (i.e., issuance of will serve letter, sign off of condo plat, approval of plans, etc.) The quantity and procedures for water rights assignment are addressed in the Water Rights Dedication Procedures attached, and made a part of these Policies. Such procedures may be changed by the District Engineer from time to time based on best available information.
- C. IVGID shall not allow water rights to revert back to an applicant that assigned these rights to IVGID as a condition of project approval at such time, if ever, that IVGID is no longer under a threat of water shortage.
- D. IVGID shall establish a water rights bank for the preferential and optional use of applicants of new, projects under the following conditions. The water rights bank shall only be used if there is sufficient credits available for a new project. If the net water rights required by the new project are less than 2.5 acre-feet, the Public Works Director may approve the transaction. If the project requires more than 2.5 acre-feet, a Conditional Will Serve Letter shall be brought to the Board of Trustees for review and approval. IVGID shall credit an applicant, upon approval of the requested water right quantity and payment at the water rights credit reimbursable rate, against available water rights credits in the water rights bank. Such credit shall allow issuance of a final Will Serve Letter, subject to other requirements as stipulated herein, the IVGID Water Ordinances and other adopted policies and procedures. IVGID reserves the right to withdraw the water rights credit and reimburse the applicant the costs paid for the water rights credit if the project is not fully permitted and under construction within two years after issuance of Will Serve Letter. The water rights credit reimbursable rate shall be the current market value, as updated from time to time by IVGID staff, based on recent sales within the IVGID service area. At this time, current market value is \$16,000.00 per acre-foot. Nothing in this Policy shall obligate IVGID to purchase additional water rights credits to replenish the water rights bank.
- E. All new projects (i.e., those not approved prior to adoption of the revised Policy) shall be subject to the revised policies.
- F. Previous customers that are not served by IVGID or do not maintain an active service account(s) with payment of monthly water or sewer rates and fees shall not be given any preferential treatment over any other new applicant for service.

- G. For those applicants who must assign water rights commensurate with their projected water demands, it is required that the assignment of water rights be completed and approved by the State Engineer's Office, (water rights title in IVGID's name with appropriate permit conditions) prior to IVGID sign-off on the final plans. All preparation and processing of water rights applications shall be completed by the applicant and in accordance with the attached Water Rights Dedication Guidelines. Only after water rights transfer through the State Engineer's Office would the applicant be able to receive a building permit, subject to Washoe County Building Department requirements.
- H. IVGID shall not recognize the transferability of a "connection right" based on the past payment of a connection fee. IVGID's collection of a connection fee is commitment to serve the application for the subject unit at the subject location, nothing more and nothing less. Should the applicant withdraw their application to construct a previously approved unit, the connection fee would be refunded in accordance with the Water Ordinance.

WATER RIGHTS DEDICATION PROCEDURES

Purpose

The following procedures address dedication of water rights to the Incline Village General Improvement District (IVGID) pursuant to the Water Management Plan Guidelines adopted by the IVGID Board of Trustees on January 29, 1997 and amended on April 11, 2001. The Guideline stemmed from the declaration of a present threat of water shortage (per IVGID Ordinance No. 4, Article 5.19) by the IVGID Board of Trustees on 9 December 1996 at which time the Board adopted a Water Management Action Plan. All applicants for commercial, industrial, public service, and/or multi-family development within the IVGID Service Area will be required to comply with the dedication process. As the dedication process proceeds, IVGID can issue Conditional and Final Will Serve Letters for projects as may be required by the Tahoe Regional Planning Agency (TRPA) and other review agencies (i.e., Washoe County - Final Map approval process).

Applicability

Water rights shall be dedicated to the District in sufficient quantity for all subdivisions, condominium subdivisions, parcel maps, condominium parcel maps, and the following types of projects on a single parcel: multi-family creating more than two dwelling units, commercial, public service and/or industrial projects including changes in use of existing commercial and/or industrial properties that increase the water demand on that parcel. Significant irrigation installation (i.e., greater than 0.25 AF) shall also follow this process. The IVGID Board has exempted application for a single-family dwelling and duplex projects from assigning additional water rights as a condition of service. However, the applicant need be aware that IVGID has no authority over what may be required by other review agencies, such as the TRPA and the Nevada State Engineer.

Quantity

The amount of water rights credit necessary for a new project shall be approved by the District Engineer and shall be based on Table 1 and/or the best available information, such as actual use of similar facilities, or as approved by the Nevada State Engineer. The District Engineer shall update Table 1 from time to time based on new or updated information.

A new development that replaces an existing structure may credit the water rights dedication requirement with the previous water use of the demolished structure and landscaping. In the event the demolition of an existing structure credits more water than the new development requires, the credit shall not be transferred to another parcel. Any unused credit will be available on the parcel for two years after IVGID completes the final inspection. No credit will be given for demolished structures that have not been in continuous use with an active water service account within five years prior to the request for issuance of a Will Serve Letter.

PROCEDURE

Conditional Will Serve Letter

1. Applicant submits preliminary plans to IVGID, including a completed "Water Rights Calculation Worksheet," attached, to determine quantity of water rights to be transferred to IVGID for project approval. Table 1, attached, provides information on the quantity of water required for type of development and/or use.
2. If the project requires water rights dedication, then the applicant must provide IVGID with a bona fide copy of a sales or option to sell agreement between the applicant and a water rights owner indicating the permits number(s) of the rights being proposed for assignment as well as the quantity. If IVGID's water rights bank contains sufficient credits, the applicant, in certain circumstances, may opt to utilize this method of satisfying the water rights requirements.
3. Based on favorable review of steps (1) and (2), above, applicant may request a "Conditional Will Serve Letter" from the IVGID Board of Trustees in accordance with IVGID Ordinance 4 Article 5.19. The letter will be conditioned upon final receipt of water rights by IVGID and should be sufficient to meet TRPA findings for TRPA permit approval. [Reference: TRPA memorandum from Rachelle Nicolle, Agency Counsel, dated February 4, 1997 item (3).]

Final Will Serve Letter

1. Applicant submits necessary applications, maps, and fees to Nevada State Engineer (Division of Water Resource) to initiate transfer of water rights to IVGID. Please use attached "Application for Permission to Change Point of Diversion, Manner of Use and Place of Use of the Public Waters of the State of Nevada Heretofore Appropriated" for specific IVGID information needed to complete the application.
2. State Engineer begins initial review and publishes public notice detailing application in newspaper of general circulation in County of proposed diversion once per week for four weeks. Any person may protest application within 30 days of last date of publication in newspaper. The State Engineer may require a month or more before the notice is first published in the newspaper
3. If no protests are filed, the State Engineer is free to proceed with approval of the water permit change request. It is the Applicant's responsibility to seek timely processing by the State Engineers Office.

4. If a protest is filed, there could be significant delays in receiving final permit approval from the State Engineer. It is the applicant's responsibility to resolve all issues with the State Engineer's Office necessary to obtain final approval.
5. A Final Will Serve Letter will be issued once the following has occurred. Please review TRPA memorandum, dated February 4, 1997 item (4).
 - a. Issuance to IVGID of a valid Water Right Permit by the State Engineer naming the Incline Village General Improvement District as the permittee, describing the Burnt Cedar Water Disinfection Plant as the Point of Diversion, the entire IVGID service area as the Place of Use, and the type of use as municipal. The issuance of this permit could take eight months to a year or more.
 - b. Submittal to IVGID of a recorded (in Washoe County) Water Rights Quit Claim Deed granting the Incline Village General Improvement District water rights in the amount specified in the Water Right Permit. A sample Water Rights Quit Claim Deed is attached.
 - c. Submittal to IVGID of a copy of a Report of Conveyance and approved assignment of Water Rights as submitted to the State Engineer with the prescribed fees. A sample Report of Conveyance is attached.

Project Approval

After issuance of the Final Will Serve Letter, IVGID will complete the plan check process in conjunction with the Washoe County Building Department. Water and sewer service and capital improvement connection fees will be due and payable before plan check and approval can be completed.

GENERAL NOTES

- All Water Right Transfers and related documents must meet all the requirements set forth in the Nevada Revised Statutes including but not limited to NRS 111, 375, 532, and 533 and Senate Bill 93.
- A list of licensed Water Right Surveyors is available from the Division of Water Resources.
- The Division of Water Resources, State Engineer's Office, has prepared a handbook titled "Summary of Statutory Procedure for Making Application for a Water Right and Filing Proofs of Appropriation and Fees Set by Statute" to assist you with this process.
- The Division of Water Resource's phone number is (775) 684-2800. They are located at 901 South Stewart Street, Suite 2002, Carson City Nevada.

Table 1

Water Duty by Type of Use

Type of Use	Description of Use	Unit of Measure	Quantity (Gal/Day)	Quantity (AF/Year)
Residential	Single family residential	Dwelling	500	0.56
	Multi-family residential > 39 FU	Dwelling	500	0.56
	Multi-family residential ≤ 39 FU	Dwelling	250	0.28
Commercial	Motel	Bed	60	
	Motel w/kitchenette	Bed	75	
	Bar (no food)	Seat	25	
	Restaurant	Employee	25	
	• Add for meals served	Meal	20	
	Service station	Bay	1000	
	Office building	Fixture unit	15	
	Warehouse (storage)	Fixture unit	15	
	Store (Retail)	Employee	25	
	• Add for public restroom	100 sf of store	15	
	Beauty/barber shop	Stall	100	
	Laundromat (coin operated)	Machine	100	
	Commercial cleaners	Per equipment manufacturer		
	Car wash (coin operated)	Stall	850	
	Recreational Vehicle park w/hookups	Space	75	
	Nursing home	Person	150	
Landscaping	Turf		2.5 AF/Acre	
	Landscaping (drip irrigation)	As calculated for demands		

Multi-Family Residential

Water Rights Calculation Worksheet

Project Identification		
Project Proponent	Phone	
Location (Address)	APN	
Description		

From Table 1, determine dwelling unit demand (Gal/Day):

of dwelling units (DU):

		Quantity (Gal/Day)	Quantity (AF/Year)
Fixture Units (FU):*	<input type="text"/> @ 15 gpd/FU	<input type="text"/>	<input type="text"/>
Turf landscaping (sf):	<input type="text"/> @ 0.0574 AF/1000 SF	<input type="text"/>	<input type="text"/>
Drip irrigated landscaping (gallons per week):**	<input type="text"/> As calculated for demands	<input type="text"/>	<input type="text"/>

Acre-Feet required for transfer to IVGID:

- The Acre-Feet required for transfer to IVGID is less than 2.5 Acre-Feet, and the project proponent chooses to reimburse IVGID for the water rights in accordance with IVGID's Water Management Policy.

Project Proponent Signature _____

*Fixture Units to be used for clubhouses or recreation rooms in multi-family projects.

**Total rated emitter flow (gph) times number of emitters times hours per week as determined by landscape architect or landscape contractor. Use will be based on 26 weeks of irrigation per year.

Prepared by:

Date:

(1 Acre = 43,560 square feet, 1 Acre-Foot – 325,851 gallons)

Commercial Project

Water Rights Calculation Worksheet

Project Identification			
Project Proponent		Phone	
Location (Address)		APN	
Description			

Description of Commercial Use (Table 1)	Unit of Measure	Number Of Units	Quantity (Gal/Day)	Quantity (AF/Year)
Turf Landscaping (sf)			@ 0.0574 AF/1000 SF	
Drip irrigated landscaping (gallons per week)*			As calculated for demands	
Project Demand:				
Acre-Foot required for transfer to IVGID:				

The Acre-Foot required for transfer to IVGID is less than 2.5 Acre-Foot, and the project proponent chooses to reimburse IVGID for the water rights in accordance with IVGID's Water Management Policy.

Project Proponent Signature _____

**Total rated emitter flow (gph) times number of emitters times hours per week as determined by landscape architect or landscape contractor. Use will be based on 26 weeks of irrigation per year.

Prepared by: _____

Date: _____

(1 Acre = 43,560 square feet, 1 Acre-Foot – 325,851 gallons)

PRINT OUT OWNERS APPLICATION FOR DOMESTIC UTILITY SERVICE

PRINT OUT OWNERS APPLICATION FOR COMMERCIAL UTILITY SERVICE

FIXTURE UNIT COUNT TABLE

Based on 2009 Uniform Plumbing Code (UPC)

FIXTURE	FIXTURE UNIT VALUE
BAR SINK	1
TUB/SHR/WRLPL	4
BIDET	1
DISHWASHER	1.5
DRINK FOUNTAIN	0.5
FLUSH TANK URINAL	3
HOSE BIB	2.5
EACH ADDITL.H.B.	1
KITCHEN SINK	1.5
LAUNDRY TUB	1.5
LAV SINK	1
SHOWER HEAD	2
TOILET	2.5
URINAL	5
WASHER	4
FLUSHOMETER W.C.	5*
JANITOR MOP BASIN	3

* UPC will be used when figuring water line sizing.

For fixtures not listed, refer to Uniform Plumbing Code.

MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison
District General Manager

FROM: Jessica O'Connell
Director of Finance

SUBJECT: Set the date and time for the Public Hearing(s) for the FY 2025/2026 Budget and Recreation Roll for Wednesday, May 21, 2025, at 5:00 p.m. or as determined by the Board of Trustees

DATE: March 25, 2025

I. RECOMMENDATION

That the Board of Trustees set the date and time for the Public Hearing(s) for the FY 2025/2026 Budget and Recreation Roll for Wednesday, May 21, 2025, at 5:00 p.m. or as determined by the Board of Trustees.

II. BACKGROUND

Public hearings are required by the Nevada Revised Statutes for the budgets (Operating and Capital) of the District as well as for establishing the Recreation Roll [Facility Fees consists of two components - Recreation and Beach] for Fiscal Year 2025/2026.

III. ATTACHMENT

Policy 16.1.1 – Recreation Roll



Recreation Roll Policy

Policy 16.1.1

The Incline Village General Improvement District is committed to providing superior community oriented recreation programs and facilities to the community. To support that commitment, the Board of Trustees has adopted the following policy relating to the establishment and eligibility to pay the Recreation Fee and, where applicable, the Beach Fee

POLICY: The Incline Village General Improvement District will charge the prescribed Recreation Fee and the Beach Fee to all qualifying real properties within the boundaries of the District.

1.0 The Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories:

1. All dwelling units on developed residential parcels;
2. All commercial parcels; and
3. All undeveloped residential parcels which are not designated as unbuildable.

2.0 Definitions

1. Recreation Fee is the annual Recreation Standby and Service Charge assessed by the District on all real property within the District that is in one of the categories listed in Section 1.0 of this document.
2. Beach Fee is the annual Recreation Standby and Service Charge assessed by the District on all identified real property that was within the District on June 1, 1968, and is in one of the categories listed in Section 1.0 of this document.
3. Recreation Roll is a listing created by the Incline Village General Improvement District of real property, using the Washoe County Assessor parcel number, that is in one of the categories listed in 1.0 of this document who pay the annual Recreation Fee, and where applicable the Beach Fee.
4. Dwelling Unit as described in the Washoe County Code as “any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation.”
5. Qualified Real Property is property subject to payment of a Recreation Fee.
6. Exempt Real Property is real property that is located within the current geographic boundaries of the District but which Washoe County has exempted from paying Washoe County property tax. “Exempt Real Property” includes but is not limited to, real property that is used or intended for use for religious or educational purposes, condominium and town house common areas that do not include any Dwelling Units, and publicly owned property.



Recreation Roll Policy

Policy 16.1.1

- A. The owner of a Dwelling Unit that is both located on an Exempt Real Parcel and is occupied as a residence in support of the allowed use by the Exempt Real Parcel may apply to the District to place that Dwelling Unit on the Recreation Roll. Upon (a) acceptance by the District of such application and (b) receipt of payment of the prescribed annual Recreation Fee, and if applicable, the Beach Fee, the Dwelling Unit shall be considered to be Qualified Real Property; but only for so long as the ownership and use of such does not change materially.
7. Unbuildable Parcel is a parcel so classified by Washoe County and is listed in Category 16 or 17 by the Washoe County Assessor, and has been removed from the Recreation Roll by the District following the owner's petition.

3.0 Qualifying Real Properties Subject to Fee Assessments

1. Real property in one of the categories listed in Section 1.0 that was within the boundaries of the District when it acquired the beach properties on June 1, 1968. These properties are charged the annual Recreation Fee and charged the annual Beach Fee.
2. Where real property parcels have been split for development purposes, the resulting smaller parcels are considered to have the same qualifications as the original parcel.

4.0 Real Property Exempt from Paying Fee Assessments

1. When development takes place that results in new parcels or additional dwelling units, each new parcel or dwelling unit becomes a Qualified Real Property and is placed on the Recreation Roll.
2. Information contained on the Washoe County Assessor's "Real Property Assessment Data" sheets will be used to determine eligibility for a property to be classified as a Qualified Real Property.
3. Qualified Real Property that is added to the Recreation Roll as a result of conditions listed in paragraph 1 or 2 above, or by annexation or merger of territory to the District may be required to pay to the District an entry fee as established by the District based on the portion of the Recreation Fee and Beach Fee that was used for capital purposes.



Recreation Roll Policy

Policy 16.1.1

5.0 Reinstatement to the Recreation Roll

1. An unbuildable parcel that has been removed from the Recreation Roll by petition can be restored to the Recreation Roll, and thereby have recreation privileges restored by first paying the total amount of recreation and, if applicable Beach Fees that had been have levied since the parcel was taken off the Recreation Roll, plus any fees or penalties permitted by the State of Nevada as defined in Nevada Revised Statute (NRS) 99.040(1).
2. An exempt parcel not on the Recreation Roll may obtain a qualified status if the general plan and zoning designation of the property is changed by Washoe County, according to the provision of NRS and Washoe County Code.

6.0 Setting and Collection of the Recreation Fee and the Beach Fee

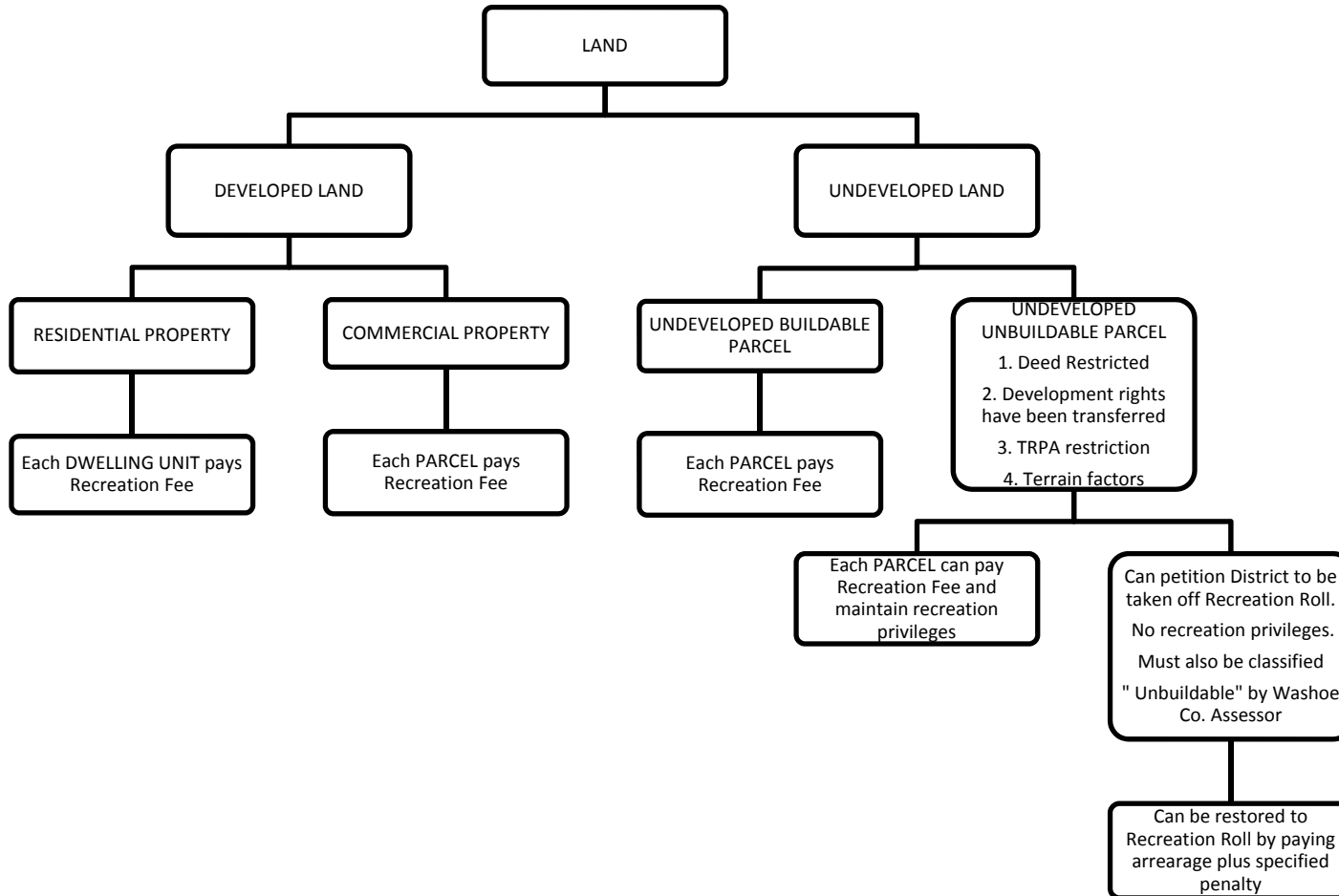
1. The Board of Trustees will set the amount of the Recreation Fee and the Beach Fee annually as part of the budget preparation process.
2. The Board of Trustees will set the method and manner of collection of the Recreation Fee and the Beach Fee annually by resolution.
 - A. The Board of Trustees may choose to follow the procedure set forth in NRS 318.201 and have the Recreation and Beach Fees collected annually by the Washoe County Treasurer along with other taxes collected by the County.
3. When the applicable Recreation Fee has been paid, such payment entitles the owner to certain uses and rates at certain District-owned recreation facilities, excluding the Beaches and Boat Launch. This is defined more fully in District Ordinance #7.
4. When the applicable Beach Fee has been paid, such payment entitles the owner to certain uses and rates at the District-owned Beaches and Boat Launch. This is defined more fully in District Ordinance #7.

7.0 Flow Chart of Policy 16.1.1



Recreation Roll Policy

Policy 16.1.1



MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison
District General Manager

FROM: Jessica O'Connell
Director of Finance

SUBJECT: Review, discuss and approve an auditor for the 2024/2025 Fiscal Year

DATE: March 26, 2025

I. RECOMMENDATION

That the Board of Trustees makes a motion to appoint an auditor to complete the audit for the 2024/2025 Fiscal Year.

II. BACKGROUND

The District is required to appoint an auditor under the Nevada Revised Statutes and such appointment should be completed by March 30. DavisFarr has informed the District that they will not seek another contract with the District. The Audit Committee report will be provided to the Board on March 26.

III. FINANCIAL IMPACT AND BUDGET

Appointing a new auditor will result in an increase in costs for the 2025/2026 budget. As of this writing, we do not have an engagement letter that would specific the final estimated costs. For the upcoming budget, we have used an estimate of \$150,000.

MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison
District General Manager

FROM: Susan Herron
Director of Administrative Services

Mike Gove
Director of Information Technology

SUBJECT: Review, Discuss, and Possibly Provide Budgetary Feedback on the rebuilding of Capstone at a value of up to \$400,000 (Ordinance 7 Database)

DATE: March 26, 2025

I. RECOMMENDATION

That the Board of Trustees make a motion to budget for the rebuilding of Capstone (Ordinance 7 Database) at a total amount of up to \$400,000.

II. BACKGROUND

After extensive discussions with staff, including venue managers, former general managers, IT, and subject matter experts (SMEs), it was determined that updating several of the District's Point-of-Sale (POS) systems is essential. An internal review identified the Parcel Master and Punch Card system, known as "Capstone," as the initial priority for replacement due to its outdated development and lack of ongoing support. Addressing this first will establish a software foundation upon which the District can build as it modernizes the POS systems for golf, food and beverage, recreation, and beaches.

Given the District's unique operational needs, including guest and resident pricing, punch card processing, Ordinance 7 requirements, and various recreational functions, a piecemeal replacement approach has proven inefficient, leading to data fragmentation, duplicate customer records, limited functionality, and inconsistent financial reporting.

To resolve these challenges, an RFP was issued on August 25, 2023, to identify a

software development partner for a comprehensive POS system upgrade. Responses were due by October 4, 2023, and Active Network was selected to lead Phase 1 of the project, focusing on system assessment. The project was awarded on November 8, 2023, with the agreement approved on March 13, 2024. Officially launched on April 3, 2024, the project is expected to deliver Active Network's solution recommendations, budget guidelines, and phased implementation options by the end of April 2025.

At the last Board meeting where this item was brought forward, the Board of Trustees asked for answers to the following questions:

Q: What is the risk of waiting?

A: The risk of waiting is that we currently have a piece of custom software, built and designed by past IT professionals who worked for IVGID and built in 2005, that is no longer accessible, meaning the source code is not accessible, and that is being held together as best as our current IT team can.

Q: Why now?

A: The reason for this request for funding, at this time and within the 2025/2026 budget, is because the new Capstone database will be done in parallel with the existing system and this development may take up to 8 months. A project development schedule will be developed and presented to the Board at the time the actual contract for execution comes before the Board of Trustees for approval. Further, the assessment, which was approved by the past Board of Trustees, will be presented at the April 30, 2025 meeting and Staff is working hard to get as much information as possible within the tentative budget which needs to be submitted to the State of Nevada, Department of Taxation, no later than April, 15, 2025.

Q: Who is the team going to be on this project?

A: The internal team from IVGID will be Director of Administrative Services Susan Herron as the manager of the project timeline, Director of Information Technology Mike Gove as the manager of the technical processes. There will be an Active Network project team which will be outlined in the actual contract for execution that will come before the Board of Trustees for approval.

Q: Why is this dollar amount different from the last time it came before the Board of Trustees?

A: Staff took a hard look at the proposal and determined that the additional \$275,000 did not have the support for the business intelligence component by the Board of Trustees and therefore eliminated that request. Staff also decided that a lesser budgetary amount might be more palatable.

Q: Are there any other risks to not doing this project at this time?

A: As mentioned above, the current software was built in 2005 and there are

failure risks, happening at any time and for no reason, that are present.

Q: Where would the funding come from and what are the mechanics of doing this funding?

A: The Community Services Fund has a function named the Recreation Administrative Overhead that houses the Facility Fees. While there has been no designated maintenance fee for the database that supports Ordinance 7, there are monies within this function that can support this project. As a gentle reminder, this request is put the budgetary dollars only into this year's budget at this time and it is NOT the contract to execute the project.

Q: Punch cards – what are their future?

A: During the assessment with Active Networks, SME's whiteboarded close to 10 different scenarios for the complete elimination of the punch cards. Staff, at this time, is not suggesting that they can't be eliminated but instead offers the following items to be considered:

1. Punch cards have been in place for a very long time thus it will require a significant amount of community education, time and communication to either replace them or do away with them.
2. One of the very first steps that was recommended was for the Board of Trustees to take the step of setting a punch value for the Facility Fee. **For example**, if the Board of Trustees set an \$830 total Facility Fee that the punch card be set at \$330 (a value of \$66 per punch card) that would be a first step that tells the community that the remainder goes toward capital, operating and debt. Once this process is accomplished and the community understands that now each and every parcel is contributing to capital, operating and debt, Staff could explore moving to a Stored Value Card (a replacement for the Punch Card) which would expire each year and have a set value available to use for services (admissions, tickets, etc.) at each venue. This has yet to be accomplished.
3. The use of punch cards without 2. above means that a parcel that takes and fully uses all 5 punch cards, at the full value of the Facility Fees, in essence contributes nothing to capital, operating and debt as it all goes towards admissions and fees. The potential offset to the aforementioned scenario is that a parcel that takes 5 picture passes has all of its fee go to operating, capital and debt. Then there is the parcel that has a combination of both picture passes and punch cards. Presently, we are testing tracking by parcel to get an example to present.
4. Gift cards are not an option as there are very specific rules around these that would allow them to be carried on the District's books as a liability for an undetermined amount of time.

III. FINANCIAL IMPACT

The funding will come from the Community Services Fund and specifically the Administrative Overhead which is a function that has been used to administer Ordinance 7.

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

Audit Committee Meeting Date: TBD; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
O'Connell	Audited Financial Statements by Jennifer Farr

Meeting Date: TBD; Meeting Time:

PRESENTER	ITEM DESCRIPTION
O'Connell	Audited Financial Statements by Jennifer Farr

<i>GM GOAL</i>	<i>Require Senior Leadership to submit realistic budget proposals with outcomes by March 30, 2025</i>
<i>GM GOAL</i>	<i>Develop a comprehensive plan with a Critical Path Schedule (CPS) for remaining Munis modules by March 31, 2025 (two additional bullet points associated with this goal) by March 31, 2025</i>
<i>GM GOAL</i>	<i>Collaborate with Finance and HR Director to develop an optimized Finance organization chart by March 30, 2025</i>
<i>GM GOAL</i>	<i>Evaluate current achievement recognition programs and propose improvements by March 31, 2025</i>
<i>GM GOAL</i>	<i>Propose objectives and scope of existing Strategic Plan by March 30, 2025</i>
<i>GM GOAL</i>	<i>Provide recommendations for legal counsel structure (in house vs contracted) by March 31, 2025 (one additional bullet point associated with this goal)</i>
<i>GM GOAL</i>	<i>Collaborate with HR to initiate an RFP for a new retirement plan financial advisor/record keeper by March 31, 2025</i>

Meeting Date: April 2, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
O'Connell	2025/2026 CIP Budget Workshop – Continued Discussion
Nelson/ Crocker	Discussion on the conversion of the BBQ's within the District from charcoal to propane and give Staff direction on how to proceed

Meeting Date: April 9, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
Nelson	Renewal of Marcus Faust agreement – Washington D.C. Leg. Advocate (expires 5/1)
Nelson	Effluent Export Pipeline Inspection Contract
Nelson	Set Date for Public Hearing – Utility Rates (Post Notice RGJ 4/12)
Bandelin	Boat Parking (with Trustee Michelle Jezycki)
Crocker/ Harrison	Discussion Item re: Family Size and Punch Cards within Ordinance 7 (with Chair Michaela Tonking)
Nelson	HHW Storage Container Award
Gove	Tyler Annual Renewal (Consent Calendar)
Nelson	Snowflake Needs Assessment Award
Nelson	SCADA Master Plan Award
Nelson	Report on Water Infrastructure and how it relates to the DOWL Master Plans

<i>GM GOAL</i>	<i>Introduce cross-functional team ideology aligned with District priorities by April 15, 2025</i>
<i>GM GOAL</i>	<i>Submit timely Venue Status Reports including cost/revenue analysis beginning April 9, 2025</i>

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

Meeting Date: April 30, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
Nelson	HVAC Rec. Center Replacement Award
Nelson	Reservoir Coating Award
Nelson/ O'Connell	CIP Projects spent to date report
Crocker	Joint Use Agreement with Washoe County (specifically the maintenance for the High School football field)
Tonking	Review and discuss submitted responses to Legal Counsel Services RFP and possibly set a date for interviews of firms

<i>GM GOAL</i>	<i>Eliminate the backlog of reconciliations for all relevant accounts by April 30, 2025 (two additional bullet points associated with this goal)</i>
<i>GM GOAL</i>	<i>Conduct a comprehensive process review identifying inefficiencies and setting improvement targets by April 30, 2025 and ongoing (one additional bullet point associated with this goal)</i>
<i>GM GOAL</i>	<i>Begin implementation of a process for pricing compliance with the District Pricing Policy by April 30, 2025 (one additional bullet point associated with this goal)</i>
<i>GM GOAL</i>	<i>Identify potential cost reduction opportunities for discretionary services by April 30, 2025</i>
<i>GM GOAL</i>	<i>Conduct 1:1 employee interviews and focus groups by April 30, 2025</i>
<i>GM GOAL</i>	<i>Empower teams with decision-making authority within their scope by April 30, 2025</i>
<i>GM GOAL</i>	<i>Propose an inclusive and transparent plan for development of new strategy to Board, Staff and Community by April 30, 2025</i>
<i>GM GOAL</i>	<i>Prepare Multi-Year Strategic Plan process by April 30, 2025</i>

Meeting Date: May 14, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Bandelin	Hyatt Lake Tahoe Sport Shop Agreement (expires 5/31)
	Public Hearing Utility Rates

<i>GM GOAL</i>	<i>Develop priority criteria and finalize the 5-year capital plan by May 15, 2025</i>
<i>GM GOAL</i>	<i>Engage next-level management for input by May 15, 2025</i>

Meeting Date: May 21, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Harrison/ O'Connell	2025/2026 Budget and Recreation Roll Public Hearings (if we hold the hearing on this date; then we must advertise on 5/9 and 5/16)

Meeting Date: May 28, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Nelson	Clean Tahoe, Inc. (expires 6/30)
Feore	UNR Pack Internship Grant Program (expires 6/30)
Nelson	HERO Environmental (expires 6/30)
Raymore	EXL Media (expires 6/30)
GM	Best Best & Krieger (expires 6/30)

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

<i>GM GOAL</i>	<i>Post open roles and document any internal reorganization plan by May 31, 2025</i>
<i>GM GOAL</i>	<i>Assess messaging platforms (emails memos, meetings, etc.) and propose improvements by May 31, 2025</i>
<i>GM GOAL</i>	<i>Identify weaknesses in trainings/e-learning platforms and propose new resources by May 31, 2025</i>

<i>GM GOAL</i>	<i>Assess the effectiveness of current positions and propose restructuring opportunities by June 1, 2025</i>
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Meeting Date: June 11, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Bandelin/ Finance	Blanket Purchase Orders
O'Connell	FY 2025 Year End Report (Replacing FY 2024-25 Mid-Year Budget)

<i>GM GOAL</i>	<i>Implement procedures to ensure departments and venues receive accurate financial reports within ten business days of the period close by on or before June 15, 2025 (one additional bullet point associated with this goal)</i>
<i>GM GOAL</i>	<i>Attend and evaluate departmental meetings for communication effectiveness with recommendations presented by June 15, 2025</i>

Meeting Date: June 25, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	6-month Performance Evaluation of General Manager

<i>GM GOAL</i>	<i>CLGF Corrective Plan Implementation (three bullet points to complete no later than June 30, 2025)</i>
<i>GM GOAL</i>	<i>Explore and quantify new revenue streams with a feasibility analysis completed by June 30, 2025</i>
<i>GM GOAL</i>	<i>In coordination with the HR Department, expand professional development training opportunities that focus on collaborative leadership by June 30, 2025 (one additional bullet point associated with this goal)</i>
<i>GM GOAL</i>	<i>Streamline decision-making processes and increase management accountability with recommendations submitted by June 30, 2025 (one additional bullet point associated with this goal)</i>

Meeting Date: July 9, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	Updated GM Evaluation Tools (with Trustee Jezycki)

Meeting Date: July 30, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

Meeting Date: August 13, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: August 27, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	High Sierra Patrol (expires 9/30)

Meeting Date: September 10, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: September 24, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: October 8, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Crocker	CC Cleaning – Rec Center – Extension of one year (5 year contract)

Meeting Date: October 29, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Nelson	Alta Vista Cleaning (expires 10/31/2025)

Meeting Date: November 12, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Raymore	CC Media (expires 12/31)
Feore	First Non-Profit (expires 12/31)

Meeting Date: November 26, 2025; Meeting Time:

Usually cancelled

PRESENTER	ITEM DESCRIPTION

Meeting Date: December 10, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

Meeting Date: December 31, 2025; Meeting Time:

Usually cancelled

PRESENTER	ITEM DESCRIPTION

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

Items to be scheduled

Discussion regarding boat parking

Leverage our amenities with the Hyatt

Facility Fee discussion – long term plan for capital and its impact to the Facility Fee

Union Contracts (3) (expires 6/30)

How are we enveloping our Hispanic community – open discussion item or possibly a report

Update on damaged relationship with Washoe County, etc.

Liaisons with Community Agencies/Groups

Waste Management Contract (2026)

Veteran's Memorial ([Update - Include in PW Status Report ?](#))

Purchase of Skid Steer Loader Snowblower

Policy review and workshop (?) to include Policy 6.1.0 and Practice 6.2.0, Policy 8.1.0, Policy 22.1.0, and Procurement Card Policy review (if needed)

Budget Update to the Board

LONG RANGE CALENDAR

Last updated Friday, March 22, 2025

GM GOALS - Summary of Key Performance Indicators (KPIs)

Objective	KPI	Target Date
Financial Compliance & Reporting	Eliminate reconciliations backlog, complete ACFR	April 30, 2025
Communication & Leadership	Conduct employee interviews/focus groups	April 30, 2025 and ongoing
Strategic Planning & Governance	Update and implement the multi-year strategic plan	April 30, 2025
Budgeting & Capital Planning	Finalize 5-year capital plan	May 15, 2025
Financial Reporting	Implement Procedures to Deliver financial reports within 10 business days	June 30, 2025
CLGF Corrective Plan	Implement time-driven progress reports	June 30, 2025
Operational Efficiency	Assess and restructure organizational roles and workflows	June 30, 2025 and ongoing