



**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 <rw@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