



# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **Wednesday July 22, 2020** in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directive 006, 016, 018 and 021, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to [info@ivgid.org](mailto:info@ivgid.org) by 4:00 p.m. on Wednesday, July 22, 2020) or via telephone (the telephone number will be posted to our website on the day of the meeting).

A. CLOSED SESSION – **TIME CERTAIN - 5:00 p.m. to 5:45 p.m.**

The Board may consider a motion to enter a Closed Session to consider negotiating strategy pertaining to the Operating Engineers Local Union No. 3 (pursuant to NRS 288.220).

B. PLEDGE OF ALLEGIANCE\*

C. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\*

D. PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.

E. 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.*

F. DISTRICT STAFF UPDATE (*for discussion only*)

1. District General Manager Indra Winquest – **pages 4 - 14**

G. REPORTS TO THE IVGID BOARD OF TRUSTEES\*

1. Board Treasurer Sara Schmitz

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**Incline Village General Improvement District**

*Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.*

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

# NOTICE OF MEETING

Agenda for the Board Meeting of July 22, 2020 - Page 2

## H. GENERAL BUSINESS (*for possible action*)

1. Review, discuss and possibly approve Approval of the District's Form 4410LGF Indebtedness Report and related Debt Management Policy as of June 30, 2020 for filing with the Nevada Department of Taxation and the Washoe County Debt Commission **and** Approval of District's Form 4411LGF - Five-Year Capital Improvement Plan, to include the IVGID-prepared Five Year Capital Project Summary for the fiscal years 2020-21 through 2025-26 and FY 2019-20 Carryforward Schedule, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 15 - 67**
2. Presentation and discussion about punch card utilization and accounting – laying the foundation for a special meeting of the Board of Trustees at a future date (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 68 - 90**

## I. APPROVAL OF MINUTES (*for possible action*)

1. Meeting Minutes of Regular Meeting of June 10, 2020 – **pages 91 - 219**
2. Meeting Minutes of Regular Meeting of June 23, 2020 – **pages 220 - 317**
3. Meeting Minutes of Regular Meeting of June 30, 2020 – **pages 318 - 363**

## J. BOARD OF TRUSTEES UPDATE (**NO DISCUSSION OR ACTION**) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA\*

## K. PUBLIC COMMENTS\* - Limited to a maximum of three (3) minutes in duration.

## M. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (*for possible action*) – **page 364**

## N. ADJOURNMENT (*for possible action*)



# NOTICE OF MEETING

Agenda for the Board Meeting of July 22, 2020 - Page 3

## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, July 17, 2020 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of July 22, 2020) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Offices)
2. Incline Village
3. Crystal Bay Post
4. Raley's
5. Incline Village
6. IVGID's
7. The Chateau at

**SUSPENDED – STATE OF  
NEVADA EXECUTIVE  
DEPARTMENT, DECLARATION  
OF EMERGENCY, DIRECTIVE 006  
(SECTION 3), 016, 018 AND 021.**

- Vorderbruggen Building (Administrative
- Post Office
- Office
- Shopping Center
- Branch of Washoe County Library
- Recreation Center
- Incline Village

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

**Board of Trustees:** *Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Peter Morris.*

**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. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.*

**IVGID'S agenda packets are now available at IVGID's web site, [www.yourtahoepace.com](http://www.yourtahoepace.com); go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.**

*\*NRS 241.020(2) and (10): 2. Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting ...10. As used in this section, "emergency" means an unforeseen circumstance which requires immediate action and includes, but is not limited to: (a) Disasters caused by fire, flood, earthquake or other natural causes; or (b) Any impairment of the health and safety of the public.*

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Indra Winqest  
Interim General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of July 22, 2020

**DATE:** July 17, 2020

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**Interim General Manager & Board of Trustees Priority Projects & Tasks**

<b>ACTION ITEM</b>	<b>TARGET DATE COMPLETION</b>	<b>RESPONSIBLE PARTY</b>	<b>STATUS</b>
Effluent Pond Lining Project Request for Qualifications (RFQ)	August 2020	GM Winqest/Director of PW Pomroy Trustees Wong/Dent	Qualifications are under review.
Effluent Pipeline Project Request for Qualifications (RFQ)	August 2020	GM Winqest/Director of PW Pomroy Trustees Wong/Dent	Qualifications are under review.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winqest	Met with USFS Staff 4/2/20 process of filing a special use permit. Will be delayed as a result of COVID-19
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winqest/Director of Public Works Pomroy	No Update
Burnt Cedar Pool Project	Present Conceptual Design at 8/12 BOT Meeting	Engineering/GM Winqest	Conceptual Design has commenced. Community Group and IVGID staff are providing input.
Internal Controls Audit	Winter 2020	Audit Committee/GM Winqest/Director of Finance Navazio	Internal policies, processes, controls etc. being evaluated by staff
Ordinance 7 Administrative Revisions	Fall/Winter 2020	GM Winqest	Creation of advisory team in August 2020.
Smith vs IVGID Litigation	7/31/2020	Legal Counsel/Board of Trustees/GM Winqest	Update was provided on 6/10/20.
Construction Project and Engineering Contract Audit	Kick off meeting in mid-July 2020	GM Winqest/Director of Finance Navazio	Approved by the BOT on 6/10/2020. In Contract with Moss Adams

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Utility Reserve Fund/Rate Study	Fall 2020	GM Winqest/Board	Targeting start date late Summer, 2020.
2020/2022 Strategic Plan	TBD	Senior Management Team/Board of Trustees	Need to discuss timing based on upcoming election
2020/2021 Budget Kick off Workshop	Fall 2020	GM Winqest/Director of Finance Navazio	Will discuss during long range calendar
Recreation Punch card accounting	TBD	Director of Finance Navazio	Presentation and discussion including next steps on agenda for 7/22/20 BOT meeting.

### COVID-19, Impacts to the District & update on closures and restrictions

The Recreation Center is currently open with a limited capacity of 50% for current members only. Drop in use is being evaluated at this time. Reservations are required for Group Fitness Classes, Gymnasium, Pool, and Strength and Conditioning area. The Chateau Grille is currently open with limited capacity and reservations are required. A variety of Parks & Recreation programs are being offered with strict health and safety guidelines. The community parks remain open for drop in use and social/physical distancing is being closely monitored. Parks Staff is gradually being brought on to address needs to maintain and prepare the venues for seasonal operations.

- High Sierra Patrol is currently on site 12:00pm – 10:00pm
- All Beach Parking lots open 7am – 9pm daily
- Incline & Burnt Cedar Beach Gates are currently staffed 8am - 8pm Mon – Thurs, and Fri – Sun 7am – 8pm. (High Sierra Patrol locks gates at 9pm)
- Ski Beach Boat Ramp Gate is currently staffed from 7am – 8pm daily. Launching is limited to Tahoe only watercraft with seal intact. TRPA is now providing inspections by appointment at the Truckee, Meyers, and Spooner Summit locations.
- Beaches are currently open to IVGID Picture Pass and Recreation Punch Card Holders only. Physical/Social Distancing required. Pop up tents only allowed in specific areas.

Beach operations are constantly changing and Staff has and will remain flexible as restrictions are ready to either lifted or added dependent on impact of COVID-19 and observed behavior at the beach properties.

The Public Works & Utilities team continues to provide outstanding service while protecting the water and sewer infrastructure during this extremely crucial and challenging time. Engineering Staff continues to work on project development and management, Public Works Administration is closed to the public but Staff is answering phones and responding to emails during normal business hours.

- *IVGID Public Works will temporarily suspend disconnections and penalty charges for delinquent accounts during this time. We will work with customers facing financial hardship to develop payment plans in order to assist with past due balances. We encourage any of our customers to contact us if they have concerns about their account balances.*
- *Solid waste violations and fines have been suspended except for some customer upgrades to wildlife resistant carts for spills. Waste Not has been reduced in staffing as a non-essential operation during Covid-19 and is unable to respond to violation reports. Customers are being charged by Waste Management for excess refuse per the Franchise Terms.*

**VENUES**

These venues will see a phased opening with safety and distancing requirements and measures in place. Group activities are currently being limited to 50 people or less or 50% of capacity depending on the facility/venue as part of a COVID-19 Phase 2 opening. Staff will continue to provide information to the community as these plans further develop.

Facility/Venue Openings

- Incline Beaches and Boat Ramp – Open to IVGID Pass and Recreation Punch Card holders
- Burnt Cedar Pool – June 15, 2020 (Lap Swimming, Swim Lessons, Aqua Fitness)
- Disc Golf Course – May 11, 2020
- Championship Course Driving Range – May 11, 2020
- Championship Golf Course – May 18, 2020
- Incline Tennis & Pickleball Center – May 18, 2020
- Incline Skate Park – May 21, 2020
- Mountain Golf Course – May 25, 2020
- Village Green & Incline Park Playing Fields – Open for limited drop in use
- Incline Bike Park – May 23, 2020
- Recreation Center & Community Programming – June 15, 2020

*\*all facilities/venues open with COVID-19 restrictions*

The Golf Courses at Incline Village

**Golf Operations June update**

Round Totals	2019	2020	Daily Averages	
			2019	2020
Championship Course	4105	4074	136.8	135.8
Mountain Course	3234	3390	107.8	113

Revenues (Championship Course)	2019	2020
Admissions & Fees	\$307,748	\$280,334
Play Passes	\$135,408	\$146,312
Range Fees	\$35,825	\$41,465

\*Revenue for play was \$10,870 below last year for June

Revenues (Mountain Course)	2019	2020
Admissions	\$92,694	\$126,404
Play Passes	\$24,529	\$13,747

\*Revenue for play was \$22,928 ahead of last June

Customer satisfaction is high due to the incredible work Jeff Clouthier and his staff are doing with maintaining the golf course, as well as how professional the Golf staff, under the direction of Head Professional Kyle Thornburg, has been handling day-to-day COVID-19 restrictions for golf.

Beach Visits

By date, by type, 4<sup>th</sup> of July weekend 2020

	7/3/2020	7/4/2020	7/5/2020
IVGID PPH*	1842	1984	1588
IVGID Exchange	59	49	42
Punch Cards	1181	1386	693
<b>Total</b>	<b>3082</b>	<b>3419</b>	<b>2323</b>
Boat Launches	118	54	80

\*Picture Pass Holder

By date, by beach, 4th of July weekend 2020

Burnt Cedar	7/3/2020	7/4/2020	7/5/2020
IVGID PPH*	499	643	506
IVGID Exchange	14	23	14
Punch Cards	38	83	28
<b>Total:</b>	<b>551</b>	<b>749</b>	<b>548</b>
Ski Beach	7/3/2020	7/4/2020	7/5/2020
IVGID PPH	570	349	304
IVGID Exchange	6	2	6
Punch Cards	438	687	239
<b>Total:</b>	<b>1014</b>	<b>1038</b>	<b>549</b>

\*Picture Pass Holder

Incline Beach	7/3/2020	7/4/2020	7/5/2020
IVGID PPH*	773	992	778
IVGID Exchange	39	24	22
Punch Cards	705	616	426
<b>Total:</b>	<b>1517</b>	<b>1632</b>	<b>1226</b>

\*Picture Pass Holder

Comparison by year, July 4 only

	7/4/2018	7/4/2019	7/4/2020
IVGID PPH*	3576	3426	1984
IVGID Exchange	355	482	49
Guest Access	3580	4616	1386
<b>Total</b>	<b>7511</b>	<b>8524</b>	<b>3419</b>
Boat Launches	72	84	54

\*Picture Pass Holder

**Capital Projects Update July 13, 2020**

**Design**

Burnt Cedar Swimming Pool Improvements

A 2020/2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. A design consultant has been selected to work with IVGID Staff and a community group to develop a preferred conceptual design. Conceptual design drawings will be presented to the Board of Trustees at their August 12, 2020 meeting. The project will proceed into final design this fall, construction is tentatively planned for summer 2021.

Effluent Pipeline Project

District Staff provided a detailed Effluent Export Project update to the Board of Trustees on January 29, 2020. The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and mitigate a potential future leak site. At the February 26, 2020 Board of Trustees Meeting, a design services scope of work was presented to the Board to begin replacement of Segment 3, the scope of work was not approved. The Board has placed this project on hold pending the hiring of a Project Manager to conduct a complete project review of the Effluent Export Project. The annual CIP amount of \$2,000,000 will be allocated to this project. At the March 11, 2020 Board of Trustees meeting, the Board of Trustees unanimously approved to restrict \$9,656,890 to the Effluent Pipeline Project, Project #2524SS1010 from the Unrestricted Net Position in the Utility Fund effective March 12, 2020.



Effluent Pond Lining Project – 2599SS2010 (this is a new capital project #) – PO#

A component of the Water Resource Recovery Facility (WRRF) operation is a 2.4 million gallon effluent storage basin located adjacent to the wastewater resource recovery facility (Plant). The WRRF Effluent Storage Alternative Analysis Memorandum, September 2018, recommends a reinforced concrete or the combination of concrete and shotcrete lining that provides the best long term value, maximizes storage volume, and has low maintenance to keep in service. At the February 26, 2020 Board of Trustees Meeting, a design services scope of work was presented to the Board for lining the pond, the scope of work was not approved. The Board has placed this project on hold pending the hiring of a Project Manager to conduct a complete project review of the Effluent Export Project. On February 27, 2020, Staff set up a new capital project for the Effluent Pond Lining and that project number is noted above. It is also included as an unbudgeted project for the 2020-21 CIP Budget

**Construction**

Championship Golf Maintenance Building Drainage and Washpad Improvements

A 2020 Capital Improvement Project, this project will improve surface and sub-surface drainage, construct a modern wash pad facility, and spot treat pavement failures at the Championship Golf Maintenance Building. This project addresses health and safety issues and prevents future water damage to this facility. A local engineering consultant completed the design and the construction contract was awarded at the June 23, 2020 Board of Trustees meeting. Construction has commenced and the project is scheduled to be completed this October.

Cruz Construction, Inc Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$425,433	\$50,000	\$475,433	\$0	\$475,433

Martis Peak Road - Water Main Replacement

A 2020 Capital Improvement Project, this project includes slip lining a 14-inch water main under State Route 28 and replacing aging steel water main in Martis Peak Road and Rifle Peak Court. IVGID Engineering Staff completed the design and the construction contract was awarded at the June 23, 2020 Board of Trustees meeting. Construction is anticipated to start in mid-July 2020.

Rapid Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$456,610	\$0	\$456,610	\$0	\$456,610

Tennis Center Renovation

The project includes remodeling the pro-shop and restrooms, enclosing the existing kitchenette area, expanding and enhancing the deck area, and layout improvements to make the venue more welcoming. The construction contract was awarded at the June 10, 2020 Board of Trustees meeting. Construction is scheduled to begin mid-August and is expected to be substantially complete by April 1, 2021.

Daniel Fraiman Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$709,000	\$0	\$709,000	\$0	\$709,000

Lakeview Ski Lift Maintenance and Improvements

This project includes electrical upgrades to the ski lift. Upgrades consist of the replacement of the Main Low Voltage Control Panel, DC Motor Drive Panel, Return Station Controls, Loading System Controls and Drive panel. The project also includes the replacement of the communication cable from the top terminal to the bottom terminal. There are three distinct components to the project including electrical engineering and design, bidding and procurement for the fabrication of the panels as well as bidding a contracted installation of the replacement panels. An electrical engineer has been hired to complete the design and is currently working with Staff to develop the electrical design documents for bidding the panel fabrication and installation. Panel fabrication was awarded at the June 10, 2020 Board of Trustees meeting.

WRRF Aeration System Improvements

The aeration process of wastewater treatment supplies oxygen to facilitate the biological activity that converts raw sewage into treated wastewater effluent. The plant has six-200,000-gallon aeration basins with two jet aeration clusters per basin supplied by computer controlled multistage centrifugal aeration blowers. This project funds the design and replacement of the aeration system equipment at the WRRF. The Board awarded the construction contract to the lowest responsive bidder, KG Walters, on December 11, 2019. Construction has commenced and is anticipated to continue until December 2020. Progress meetings are held every two weeks.

K. G. Walters Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$1,508,500	\$6,069	\$1,514,569	\$221,794	\$1,292,775

Water Reservoir Safety and Security Improvements – Phase 1

This project will replace the ladders that access the top of the water reservoirs, install intermediate access platforms, install protective railings and install new fall protection devices. The exterior access to the roof area is required to meet the needs of the District to monitor the water quality in the reservoirs and perform routine repairs to radio communication equipment. The ladders also need to be secured from access by the public. The reservoir ladders, fall protection, platforms, and protective railings will meet the current Occupational Safety and Health Administration (OSHA) safety standards. The Board awarded the contract to Resource Development Company on April 10, 2019 for 10 of 13 reservoirs. Construction begins this summer and is expected to be substantially complete by September 15, 2020.

Resource Development Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$362,600	\$0	\$362,600	\$0	\$362,600

Water Reservoir Safety and Security Improvements – Phase 2

The second phase of this project will replace the ladders that access the top of the water reservoirs, install intermediate access platforms, install protective railings and install new fall protection devices for the remaining 3 reservoirs. The construction contract was awarded at the June 10, 2020 Board of Trustees meeting. Construction is scheduled to begin this summer and is to be completed by the end of the year.

Paso Robles Tank, Inc Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$109,000	\$0	\$109,000	\$0	\$109,000

Mountain Course Clubhouse Renovation

The Board approved renovation plans include a revised allocation of floor space, changes to access and substantial change to customer flow. A new ADA accessibility to the lower level for food service and construction of a new and expanded deck and the installation of new

windows and doors. The project is complete. IVGID Staff is very pleased with the outcome of the project and has received several compliments from the public on the renovated venue.

Houston-Smith Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$1,006,000	\$87,893	\$1,093,893	\$1,093,893	\$0

IVGID Recreation Center Site Lighting Replacement

A 2020 Capital Improvement Project to replace bollard and site lights with modern LED fixtures. An outside electrical engineering firm has completed design and the project has been awarded to Intermountain Electric, Inc. Construction started on June 1, 2020 and is substantially complete.

Intermountain Electric, Inc. Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$84,856	\$0	\$84,856	\$70,300	\$14,556

Incline Village Bocce Courts

At the August 14, 2019 Board of Trustees meeting, the Board prioritized construction of bocce courts. Engineering Staff has completed design and at the May 6, 2020 Board of Trustees meeting, the Board approved the Notice to Proceed. Rapid Construction has started construction and is scheduled to be substantially complete on or before July 17, 2020.

Rapid Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$68,860	\$0	\$68,860	\$0	\$68,860

Repair Deck Stairs and Powder Coat All Patio Deck Railings

This is a 2020 Capital Improvement Project to make several improvements to the exterior patio deck at the Recreation Center. A failing concrete staircase has been replaced and the deck railing has been powder coated. There is \$14,330 remaining in the budget. IVGID solicited and received a proposal to address the spalling concrete on the patio deck but the bid exceeds the available funds. To proceed with the project and prolong the life of this asset excess funds (\$14,190) from completed CIP#4885BD1606, *Pool Facility Deck/Floor Re-coat*

will be reallocated to this project. SI Legacy Coating has coated and sealed the deck patio to prolong the life of this asset.

**Financial Transparency**

Accounting and Finance Staff are working on completing the close for the month of June as well as performing fiscal year-end close activities. Current schedule targets completing the June close by Friday, July 24, 2020.

The FY2020-21 budget is live in our Innoprise financial system and the budget has also been uploaded to our OpenGov financial transparency portal. We are working on publishing our formal FY2020-21 budget book as well as a new OpenGov report that will allow the public to view and query budget information by month. As we roll into the new fiscal year, we are in the process of reviewing our internal and external financial reports to support our goal of financial transparency and demonstrating sound fiscal management of District resources.

As part of the year-end close, Staff has completed physical inventory, which was monitored/evaluated by our independent auditors who participated virtually. We will be following up to resolve discrepancies found between our bookkeeping and tank readings for our fuel inventory. The independent auditors are in process of conducting field work and have begun sampling transaction records across our various sub-systems (journal entries, payroll, accounts payable, bank reconciliations, utility billing, procurement cards, etc.).

On July 13, 2020, we had a kick-off meeting with our consultant (Moss Adams) who will be conducting an audit of the District's contract management and administration procedures and practices. The meeting focused on initial document requests from the consultant team as well as Staff point-of-contact(s) for the engagement.

**Capital Project Being Evaluated because of COVID-19 Economic Impacts**

The following table has the projects in the 2019-2020 Capital Improvement Project Budget that are being evaluated for deferral or re-budgeting, or cancellation.

Department	Project Title	2019-20 Budgeted Amount	Note
Public Works	Household Hazardous Waste Building Improvements	\$15,000	Cancelled
Facilities	Replace Hallway Tile at Chateau	\$65,000	Deferred
Parks	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	\$55,000	Deferred

Department	Project Title	2019-20 Budgeted Amount	Note
Beaches	Flatscape and Retaining Wall Enhancement and Replacement	\$55,000	Only proceeding with safety improvements, appx \$15,000
Recreation Center	Replace Fitness Equipment	\$45,000	Reduced to appx \$20,000
Tennis Center	Resurfacing of Courts 1-2/Drainage Improvements	\$47,000	Recommended to proceed with court resurfacing. Drainage improvement no longer needed. Partial remaining project funds re-allocated to conversion of court 10 to dedicated Pickle Ball courts. Estimated reduction of \$15k from 19-20 Capital Budget
Champ Golf	Printer Copier Replacement	\$10,000	Deferred
Champ Golf	Venue Signage Enhancements	\$40,000	Being evaluated

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Approval of the District's Form 4410LGF Indebtedness Report and related Debt Management Policy as of June 30, 2020 for filing with the Nevada Department of Taxation and the Washoe County Debt Commission.

Approval of the District's Form 4411LGF - Five-Year Capital Improvement Plan, to include the IVGID-prepared Five Year Capital Plan Summary for fiscal years 2020-21 through 2025-26 and FY2019-20 Carryforward Schedule, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau.

**DATE:** July 10, 2020

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### **I. RECOMMENDATIONS**

That the Board of Trustees make a motion to:

Approves the District's Form 4410LGF Indebtedness Report, as of June 30, 2020, and direct Staff to file the documents with the State of Nevada Department of Taxation and Washoe County Debt Commission by August 1, 2020.

That the Board of Trustees make a motion to:

Approves the District's Form 4411LGF Five Year Capital Improvement Plan, as of July 1, 2020, the related IVGID-prepared Five Year Capital Plan Summary, and the Carry Over Schedule, for the fiscal years starting July 1, 2020 for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau by August 1, 2020.

### **II. DISTRICT STRATEGIC PLAN**

This action supports Long Range Principle #2, Finance; *"The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective*

*financial polices for operating budgets, fund balances, capital improvement and debt management.”*

- *Comply with State and Federal regulations.*
- *Develop and maintain a long term plan to sustain financial resources.*

### **III. BACKGROUND**

#### Overview

This is an annual filing pursuant to the requirements of NRS 350.013. The required reports and related forms (4410LGF and 4411LGF) are due to the State Department of Taxation on or before August 1<sup>st</sup> of each year. The filing is also made with the Washoe County Clerk to allow any disclosures to be shared with the Washoe County Debt Commission. The Legislative Counsel Bureau receives information related to capital budgeting and multi-year plans (Form 4411LGF). The Nevada Department of Taxation, Division of Local Government Finance, has formalized the form sets and included individual filing instructions for each form. As such, separate Board motions are requested for each form submission.

#### Form 4410LGF - Indebtedness Report

The Nevada Department of Taxation, Local Government Finance, has prescribed annual filing of Form 4410LGF, the Indebtedness Report. The Indebtedness Report provides the District's response to specific sections of the Nevada Revised Statutes (NRS) 350.013 related to municipal obligations and required filings with respective County Debt Management Commissions.

The report also requires inclusion of a statement of the District's Debt Management Policy to the extent that the policy has been updated, or if any additional new debt was incurred during the reporting fiscal year. The debt management policy and referenced in the Form 4410LGF Indebtedness Report was last updated to reflect the Board Policy and Practice changes approved May 18, 2016. No Policy changes have been made since that date.

As of the fiscal year ending June 30, 2020, the District has outstanding debt totaling \$5,341,010, including \$4,285,637 of general obligation bond debt, \$936,301 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$120,972 outstanding debt on a medium-term capital equipment lease. The \$4.29 million in general obligation bond debt is comprised of \$1,137,000 of general obligation recreation revenue debt outstanding, and \$3,148,637 in utility general obligation revenue debt.

New debt was incurred during the fiscal year ending June 30, 2020 in the form a capital equipment lease for 58 golf carts for the Mountain Golf Course. This debt is reported under Medium-Term Obligations and the payment schedule pursuant to the Board-approved Installment Purchase Agreement (Resolution 1875, 10/30/19) has been included as an additional appendix to Form 4410LGF. The



current amortization schedules for all of the District's outstanding debt are attached in lieu of the form set pages.

The District presently has a statutory debt limit of \$858,612,000, based on the final 2019-20 Redbook Assessed Valuation of \$1,717,224,973. Of this statutory debt limit, the District's overall debt as of June 30, 2020 results in \$853,271,000 (99.4%) of remaining statutory debt limit.

Notwithstanding this statutory debt limit, the District has established its own internal debt limit through Board Policy 14.1.0 (Debt Management and Limits) and related Board Practice 14.2.1 (Debt Issuance Limitations). In addition to limitations imposed by the Policy's debt coverage requirements, this practice highlights that:

*“the effective limitation on the total of bonds outstanding at a given point of time is expected to be a function of the feasibility in the marketplace for a proposed issue, combined with the District existing Bond Rating, the financial projections of the District and the ability to sell bonds within the projected parameters.”*

#### Form 4411LGF – Five-Year Capital Plan

A companion filing to the Form 4410LGF Indebtedness Report is the required reporting related to the District's Five-Year Capital Improvement Plan as of July 1, 2020. During the FY2020-21 budget development process, staff presented to the Board the preliminary capital budget and update Five-Year capital plan, along with the five-year projection supporting capital improvement project expenditures and the role of debt financing to support planned for future projects. Following Board discussion, including as part of the Board's Budget Workshops held on May 7, 2020 and May 19, 2020, the Board approved the District's FY2020-21 budget on May 27, 2020. The approved budget includes capital project funding and carryforward appropriations supporting projects included in Year 1 of the Five-Year Capital Plan.

The Five-Year Capital Plan, as of July 1, 2020 includes one or more projects that may be financed through future debt obligations (ex. Ski Way and Diamond Peak Parking Lot Reconstruction). In addition, the Board has acknowledged that the Five-Year Capital Plan does not fully incorporate priority projects identified in the Community Services Master Plan (ex. Incline Beach House). The Five-Year Capital Plan is a flexible planning document and will continue to be updated based on Board and community priorities, funding availability and ongoing review of available financing options.

Approval of the capital plan documents to be filed with Forms 4410LGF and 4411LGF does not commit the District, nor does it represent Board authorization for projects beyond those included and funded as part of the FY2020-21 approved budget.

#### IV. BID RESULTS

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute (NRS) 332. It is strictly a policy and report generated to comply with State of Nevada Statutes.

#### VI. FINANCIAL IMPACT AND BUDGET

This memorandum discusses required filings related to the District's debt obligations as of June 30, 2020 and the District's Five-Year Capital Plan as of July 1, 2020. As the information provided in these documents is consistent with FY2020-21 adopted budget, there is no direct fiscal or budget implication related to the Board action requested with this item. The reports include additional disclosures related to planned debt for the next five years as well as individual bond/debt amortization schedules, as required by the form set.

The Executive Summary of the Debt Management Policy is to serve notice if any bond issues are contemplated for the immediate succeeding fiscal year. The District has identified possible debt financing as potential sources for projects occurring after June 30, 2020, and has made this distinction in the Executive Summary that no bond issues are intended for the fiscal year ending June 30, 2020.

The Indebtedness Report for the Nevada Department of Taxation, Local Government Finance, prescribes required disclosure of the Five Year Capital Improvement Plan on Form 4411LGF is supported by the IVGID-prepared Capital Project Summary reviewed with the Board of Trustees leading up to the approval of the Operating Budget on May 27, 2020. The report approved for the purposes of filing the Form 4411LGF relates to the entire project list for five years beginning with 2020-21. The amounts included for 2020-2021 are consistent with the information reported on Form 4404LGF adopted by the Board of Trustees on May 27, 2020.

As reported on Form 4410LGF, for the fiscal year ending June 30, 2020, the District has outstanding debt totaling \$5,341,010, including \$4,285,637 of general obligation bond debt, \$936,301 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$120,972 outstanding debt on a medium-term capital equipment lease. The \$4.29 million in general obligation bond debt is comprised of \$1,137,000 of general obligation recreation revenue debt outstanding, and \$3,148,637 in utility general obligation revenue debt.

Form 4411LGF as of July 1, 2020, includes the District's Five Year Capital Plan (\$53,119,890) and the 2020-21 Carryforward List (\$17,341,377) for a combined total of \$70,461,267. Capital project carryforwards includes future year commitments for the Effluent Pipeline Project (\$11,586,980) and Ski Master Plan

Entitlements (\$400,000), as well as \$5,354,487 in support of planned FY2020-21 capital project expenditures.

*(Note: Approval of the Form 4411LGF is not authorization for any projects beyond June 30, 2020).*

## **V. ALTERNATIVES**

The Board of Trustees can modify either form set 4410LGF or 4411LGF and the related Debt Management Policy, if there are statements they wish to be included beyond those presented. However, the District's filing of these forms must occur with the State of Nevada and the Washoe County Clerk by July 31.

## **VII. COMMENTS**

It should be noted the Five Year Capital Improvement Plan is only a plan, and as such no action or authority to act, especially beyond June 30, 2020, is implied with approval of Form 4410LGF, Form 4411LGF or companion summaries and schedules.

Staff also anticipates a review of the District's Debt Policy and Practices over the course of the current fiscal year in conjunction with ongoing review and implementation of the District's Five-Year Capital Plan as well as in relation to the overall review of Financial Management policies, practices and internal controls.

## **VIII. BUSINESS IMPACT**

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

Attachments:

IVGID Indebtedness Report for the Fiscal Year June 30, 2020

Form 4410LGF (pages 1 through 5 with Appendix 1 through 6 after page 4)

Form 4411LGF (2 pages)

IVGID Five-Year Capital Improvement Plan Summary – As of 5/27/20

FY2020-21 Capital Improvement Projects Budget (with Carryforwards) (3 pages)

FY2019-20 Capital Improvement Projects Carryforward (3 pages)

Reconciliation of Five-Year Capital Plan and Carryforward Funding to State of Nevada Form 4411LGF as of July 1, 2020 (1 page)

Provided for reference only – will not be included in the report submitted to any of the agencies listed – NRS and Board Policies/Practices

**Incline Village General  
Improvement District,  
Incline Village, Nevada**

**Indebtedness Report  
For the Fiscal Year June 30, 2020**

**Approved by the Board of Trustees  
July 22, 2020**

**Filed with State of Nevada and Washoe  
County July 2020**



## EXECUTIVE SUMMARY

This Indebtedness Report has been prepared to fulfill the requirements of NRS 350.013 for the year ended June 30, 2020. The Incline Village General Improvement District (the District) is generally limited in the bonds it can issue by its statutory debt limit and the amount of revenue available to pay debt service on bonds. This report presents the outstanding and proposed debt of the District, its ability to afford such debt, and other items relating to the issuance of the debt by the District.

As of the fiscal year ending June 30, 2020, the District has outstanding debt totaling \$5,341,010, including \$4,285,637 of general obligation bond debt, \$936,301 in outstanding debt (revenue-pledged loan contracts) with the State of Nevada Revolving Fund, and \$120,972 outstanding debt on a medium-term capital equipment lease. The \$4.29 million in general obligation bond debt is comprised of \$1,137,000 of general obligation recreation revenue debt outstanding, and \$3,148,637 in utility general obligation revenue debt.

The District presently has a statutory debt limit of \$858,612,000, based on the final 2019-20 Redbook Assessed Valuation of \$1,717,224,973. Of this statutory debt limit, the District's overall debt as of June 30, 2020 results in \$853,271,000 (99.4%) of remaining statutory debt limit.

Notwithstanding this statutory debt limit, the District has established its own internal debt limit through Board Policy 14.1.0 (Debt Management and Limits) and related Board Practice 14.2.1 (Debt Issuance Limitations). The District's internal limitation is generally based on maintaining a debt coverage ratio over the term of an issue that reflects affordability relative to District's net operating revenues.

The internal limit establishes minimum debt service coverage ratio of 1.75 x coverage for "utility" projects (water and sewer), and 1.5 x coverage for "non-utility" projects.

- For fiscal year 2020-21 the Utility Fund budget indicates coverage of 4.65 times. (This calculation accounts for District's reservation of \$2,000,000 per year of utility rate revenues for a future capital project).
- For fiscal year 2020-21 the Community Services Fund budget provides debt coverage of 1.98, and the Beach Fund provides coverage equal to 16.1 times debt service payments.

In addition to limitations imposed by the Policy's debt coverage requirements, this practice highlights that:

*"the effective limitation on the total of bonds outstanding at a given point of time is expected to be a function of the feasibility in the marketplace for a proposed issue,*

**EXECUTIVE SUMMARY**

*combined with the District existing Bond Rating, the financial projections of the District and the ability to sell bonds within the projected parameters.”*

**The budget for the fiscal year ending June 30, 2020, adopted on May 27, 2020, did not contemplate the issuance of any bonds in that year.**

Form 4411LGF as of July 1, 2020, includes the District's Five Year Capital Plan (\$53,119,890) and the 2020-21 Carryforward List (\$17,341,377) for a combined total of \$70,461,267. Capital project carryforwards includes future year commitments for the Effluent Pipeline Project (\$11,586,980) and Ski Master Plan Entitlements (\$400,000), as well as \$5,354,487 in support of planned FY2020-21 capital project expenditures.

While securing additional bond debt is contemplated in future years of the District's Five-Year Capital Plan neither those projects nor any related bond is either authorized or budgeted to be issued for the fiscal year ending June 30, 2020. Further consideration and action by the Board of Trustees is required before any bond will be authorized or issued. No such action is anticipated until after July 1, 2020.

IVGID Indebtedness Report for the Fiscal Year June 30, 2020  
 Approved by the IVGID Board of Trustees July 22, 2020

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 State of Nevada Form 4410LGF Indebtedness Report  
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 Improvement Plan (CIP), with 5 Year Project Summary and  
 Capital Improvement Projects Carry Over Schedule.....Attached

Reconciliation of Five-Year CIP, Carry Over Schedule, and  
 Form 4411LGF.....Attached

IVGID Indebtedness Report - Overview

Nevada Revised Statutes (NRS) require certain content as a part of the District's Indebtedness Report on Debt Management. These include:

**Affordability of Existing, Authorized and Proposed General Obligation Debt**

- *NRS 350.013 1.(c)(1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;*
- *NRS 350.013 1.(c)(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt.*

**General Obligation Debt Limit Statutory Reference**

- *NRS 350.013 1.(c)(2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit.*

**General Obligation Debt Comparisons**

- *NRS 350.013 1.(c)(3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this state.*
- *NRS 350.013 1.(c)(4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all property within the boundaries of the municipality.*

---

Affording the District's Existing General Obligation Bond Indebtedness

The use of proceeds from the District's bonded indebtedness has been for recreation and utility service infrastructure. Prior to adopting plans to acquire this infrastructure the District studied and developed a plan for identified revenue sources to be used for the repayment of the bond principal and interest. Examples of these sources include an element of water and sewer user fees that are specifically stated for capital expenditure, including debt service, used to acquire such assets. The Recreation and Beach Facility Fee charged to the individual benefited parcels includes elements for capital items and related debt service.

None of the currently outstanding bond issues use a tax levied on the assessed valuation of property in the District to meet debt service requirements. Each issue



has been or will be repaid from the identified resources developed from user fees or the Recreation and Beach Facility Fee (which is an availability of service charge as defined under NRS 318.197) and is collected on specified parcels within the District's boundaries as allowed under NRS 318.201.

Sources Available to Pay Existing, Authorized Future and Proposed General Obligation Bond Indebtedness

The District's annual operating budget process considers the use of resources in an order of priority. User fees and the Recreation and Beach Facility Fee are set at levels to assure the proper coverage of debt service requirements from each activity for its related bond(s). The capital improvement charges, which are a part of utility rates, are adopted by ordinance and are established in a process that allows public notice and input, before setting a schedule for the coming year and forward. The District's elected Board of Trustees adopts utility rates through an ordinance amendment. The Recreation and Beach Facility Fee is set each year and includes a matter of public notice and hearing before adoption in connection with the fiscal operating budget.

The assumptions for rate of collection have proven to be at adequate levels so that amounts realized are sufficient to meet intended needs including debt service requirements.

The 5 Year Capital Project Summary presented May 27, 2020 for the period July 1, 2020 through June 30, 2025 includes a project that may require a future bond issue. The individual project that contemplates a \$4,850,000 bond would support the Ski Way and Diamond Peak Parking Lot Reconstruction. The potentially debt supported project is scheduled for construction during a period from 2021 to 2023. The potential bond issue would not significantly affect the District's Debt Limit.

General Obligation Debt Limit

State statutes limit the amount of indebtedness to no more than 50% of the District's total assessed valuation. The District presently has a statutory debt limit of \$858,612,000, based on the final 2019-20 Redbook Assessed Valuation of \$1,717,224,973. Of this statutory debt limit, the District's overall debt as of June 30, 2020 results in \$853,271,000 (99.4%) of remaining statutory debt limit.

General Obligation Debt Comparisons

The District's general obligation bonds are issued pursuant to NRS Chapter 350 and Chapter 318. The District's general obligation bonds constitute direct and

general obligations of the District and the full faith and credit of the District is pledged to the payment of the principal and interest, subject to Nevada constitutional and statutory limitations on the aggregate amount of property taxes. The bonds are payable from the general property taxes on all taxable property in the District. The bonds are secured by certain pledged revenues.

The general obligation bonds are payable by the District from any source legally available; at the times such payments are due, including the General Fund of the District. In the event, however, that such legally available sources of funds, including net pledged revenues, are insufficient, the District is obligated to levy a general tax on all taxable property within the District for payment of the general obligation bonds, subject to the limitations provided in the constitution and the statutes of the State of Nevada (the State).

In any year in which the total property taxes levied within the District by all applicable taxing units (e.g., the State, the County, the District, the school district, any city or any special district) exceed such property tax limitations, the reduction to be made by those units must be in property taxes levied for purposes other than the repayment of their bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the District's bonds or their security may be repealed, amended or modified in such manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their payment and reception has been fully made.

**The District currently has no outstanding general obligation debt paid by the levy of a specific property tax.**

Principal and interest on the District's debt are payable from the various net pledged revenues of the District. There is no impact on the property tax rate so long as the net pledged revenues are sufficient to pay debt service.

IVGID Indebtedness Report for the Fiscal Year June 30, 2020  
 Approved by the IVGID Board of Trustees July 22, 2020

<b>Outstanding General Obligation Debt as of June 30, 2020</b>				
Issue	Issue Date	Maturity Date	Amount Issued	Outstanding
<b>General Obligation Revenue Bonds Recreation</b>				
2012 Recreation and Refunding	7/18/2012	9/1/2022	\$ 3,475,000	\$ 1,137,000
<i>Total Recreation Revenue Supported Debt</i>				<u>\$ 1,137,000</u>
<b>State of Nevada - State Water Pollution Revolving Fund</b>				
Water Pollution CS32-0404	8/1/2006	1/1/2026	\$ 3,000,000	\$ 1,141,608
Drinking Water DW1201	3/16/2012	1/1/1932	\$ 3,000,000	\$ 2,007,029
<i>Total GO Revenue Utility Debt</i>				<u>\$ 3,148,637</u>
<b>Total General Obligation Bond Debt</b>				<u>\$ 4,285,637</u>
<b>Medium-Term Obligation</b>				
Capital Equipment - Installment Purchase Agreement				
PNC Equipment Finance, LLC (# 9898941)	2/12/2020	5/1/2025	\$ 121,605	\$ 119,072
<b>Total Medium-Term Obligations</b>				<u>\$ 119,072</u>
<b>State of Nevada Revolving Funds (Loan Contracts with Utility Revenue Pledge)</b>				
Water Pollution C32-0204	10/28/2002	1/1/2023	\$ 1,720,380	\$ 365,370
Drinking Water IVGID-1	9/9/2004	7/1/2025	\$ 1,687,282	\$ 570,931
<b>Total Loan Contracts with Revenue Pledge</b>				<u>\$ 936,301</u>
<b>Total Debt Outstanding</b>				<u>\$ 5,341,010</u>

Method of Sale

*NRS 350.013 1.(c)(5) Policy regarding the manner in which the municipality expects to sell its debt;*

Bonds can generally be sold at a competitive sale, negotiated sale or to be privately placed.

**Competitive Sale** - Offering documents are sent to any firm interested in purchasing bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost on the bonds ("TIC"). The TIC is the discount rate which results in the present value of the future debt service payments equal to the bid for the bonds.

**Negotiated Sale** – A firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of the sale, interest rates and other terms of the bonds are negotiated with the Underwriter.

**Private Placement** – A purchaser, usually an individual or bank, is identified and the bonds are placed directly. Interest rates and other terms of the bonds are negotiated with the purchaser.

NRS 350 generally requires bonds issued by the District to be sold at competitive sale. For most District general obligation bonds, a competitive sale will usually result in the lowest TIC on the bonds. There are certain circumstances under which the District would consider a negotiated sale or private placements. Such circumstances include, but are not limited to:

- 1) Bonds issued with a variable rate of interest
- 2) Bonds rated below A- or not rated
- 3) Very small or very large bond issues
- 4) Unstable or highly volatile markets
- 5) Bonds with unusual security or structure

The District will follow the requirements of NRS 350.155 in choosing a method for its bonds. If the District determines that a negotiated sale is warranted for a general obligation bond or a bond secured by an excise tax, it will distribute a request for proposal to underwriting firms. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for the District. Consideration in making this determination will be given to the firm's experience with similar financings, proposed compensation structure and marketing plan.

#### Operational Costs of Future Capital Projects

*NRS 350.013 1.(c)(7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The District has prepared a Capital Improvement Plan Summary, which is attached utilizing Form 4411LGF. The plan includes projects which affect general revenues as well as charges for services. These were all considered as a part of the process of developing the District's budget for the year ending June 30, 2021. Only projects scheduled for completion by that date are actually authorized with funding

appropriated in the adopted budget. The remainder of the multi-year plan represents an intention for years 2 through 5. As such the approved projects for the year ending June 30, 2021 do not affect the property tax rate. No projects intended in years 2 through 5 contemplate an effect on the property tax rate to those related years.

Capital Improvement Plan

*NRS 350.013 1.(d) either:*

- (1) Its plan for capital improvement for the ensuing 5 fiscal years, which must include any contemplated issuance of general obligation debt during this period and the sources of money projected to be available to pay debt; or*
- (2) A statement indicating that no changes are contemplated in its plan for capital improvement for the ensuing 5 fiscal years.*

(See State of Nevada Form 4411LGF Five Year Capital Improvement Plan)

Chief Financial Officer of the District

*NRS 350.013 1.(e) A statement containing the name, title, mailing address and telephone number of the chief financial officer of the municipality.*

The Chief Financial Officer of the Incline Village General Improvement District:

Director of Finance Paul Navazio  
Incline Village General Improvement District  
893 Southwood Boulevard  
Incline Village, Nevada 89451  
Direct Telephone Number: 775-832-1365  
Facsimile Number: 775-832-1122  
E-Mail Address: [pcn@ivgid.org](mailto:pcn@ivgid.org)

INDEBTEDNESS REPORT
As of June 30, 2020
Postmark Deadline 8/01/2020



Entity: Incline Village General Improvemnet District

Date: As of June 30, 2020

DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)

1. Has your local government issued any new General Obligation Bond issues since July 1, 2019? Yes [ ] No [x]

If so, amount: \_\_\_\_\_ Date: \_\_\_\_\_

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2019? Yes [x] No [ ]

If so, amount: \_\_\_\_\_ Date: 30-Oct-19

3. Has your local government updated its debt management policy? (Per NRS 350.013) If Yes, submit updated policy with Indebtedness Report or prepare a statement discussing the following areas: Yes [ ] No [x]

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
D. Discuss general obligation debt of your entity as a percentage of assessed valuation of all taxable property within the boundaries of your entity. (REDBOOK FY 2019-2020)
E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

4. Has your local government updated its five-year capital improvement plan? (Required pursuant to NRS 350.013, 354.5945 & 354.5947) Yes [x] No [ ]

Submitted By: \_\_\_\_\_ (signature)
(775)832-1365
\_\_\_\_\_(Phone number)

**SCHEDULE OF INDEBTEDNESS REPORT**  
 For June 30, 2020  
 Postmark Deadline 8/1/2020



Entity: Incline Village General Improvement District

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

**GENERAL OBLIGATION BONDS**

1. General obligation	_____	
2. General obligation/revenue	<u>4,285,637</u>	
3. General obligation special assessment	_____	
Total general obligation bonded debt		<u>4,285,637</u>

**MEDIUM-TERM OBLIGATIONS**

1. General Obligation bonds	_____	
2. Negotiable notes or bonds	_____	
3. Capital lease purchases	<u>121,605</u>	
Total medium-term obligation debt		<u>121,605</u>

**REVENUE BONDS**

936,301

**OTHER DEBT**

1. Capital lease purchases-MTO not required or prior to law change	_____
2. Mortgages	_____
3. Warrants	_____
4. Special Assessments	_____
5. Other (specify) _____	_____
6. Other (specify) _____	_____
Total other debt	_____

**TOTAL INDEBTEDNESS**

5,343,543

Authorized but unissued general obligation bonds \_\_\_\_\_

Note: Please explain and provide documentation for any differences between the amounts reported on this schedule and those reported on Schedule C-1 of your Final Fiscal Year 2020-2021 budget.



Entity: Incline Village General Improvement District

For the next five years, list the total dollar requirement for principal and interest broken down for each type of indebtedness the entity currently has outstanding.

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
<b><u>General Obligation Bonds</u></b>					
G/O Bonds	\$ 790,351	\$ 791,958	\$ 796,308	\$ 400,909	\$ 400,909
G/O Revenue					
G/O Special Assessment					
<b><u>Medium-Term Obligation</u></b>					
G/O Bonds					
Notes/Bonds					
Leases/ Purchases	\$ 30,401	\$ 30,401	\$ 30,401	\$ 27,868	\$ -
<b><u>Revenue Bonds</u></b>	\$ 242,226	\$ 242,225	\$ 242,226	\$ 113,648	\$ 113,648
<b><u>Other Debt</u></b>					
Other Lease Purchases					
Mortgages					
Warrants					
Special Assessments					
Other Debt					
<b>TOTAL</b>	<b>\$ 1,062,978</b>	<b>\$ 1,064,584</b>	<b>\$ 1,068,935</b>	<b>\$ 542,425</b>	<b>\$ 514,557</b>



**SCHEDULE OF DEBT REPAYMENT**  
As of June 30, 2020  
Postmark Deadline 8/1/2020



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The repayment schedules should start with the payment of principal and interest due **after June 30, 2020** and continue until any particular issue is retired.

Indebtedness Report as of June 30, 2020

Incline Village General Improvement District  
Recreation Refunding Series 2012

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
09/01/20	\$ 368,000	2.25%	\$ 12,791	\$ 380,791	
03/01/21			8,651	8,651	\$ 389,442
09/01/21	378,000	2.25%	8,651	386,651	
03/01/22			4,399	4,399	391,050
09/01/22	391,000	2.25%	4,399	395,399	
					395,399
<b>Total</b>	<b>\$ 1,137,000</b>		<b>\$ 38,891</b>	<b>\$ 1,175,891</b>	<b>\$ 1,175,891</b>

Source of repayment is a per parcel component of the Facility Fee and a pledge of net revenue.

Indebtedness Report as of June 30, 2020

Incline Village General Improvement District  
2006 State Revolving Fund Loan  
Clean Water Loan CS32-0404

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/20	\$ 88,214	2.725%	\$ 15,554	\$ 103,768	
01/01/21	89,416	2.725%	14,353	103,769	\$ 207,537
07/01/21	90,634	2.725%	13,134	103,768	
01/01/22	91,869	2.725%	11,899	103,768	207,536
07/01/22	93,121	2.725%	10,648	103,769	
01/01/23	94,389	2.725%	9,379	103,768	207,537
07/01/23	95,676	2.725%	8,093	103,769	
01/01/24	96,979	2.725%	6,789	103,768	207,537
07/01/24	98,300	2.725%	5,468	103,768	
01/01/25	99,640	2.725%	4,129	103,769	207,537
07/01/25	100,997	2.725%	2,771	103,768	
01/01/26	102,373	2.725%	1,395	103,768	207,536
<b>Total</b>	<u>\$ 1,141,608</u>		<u>\$ 103,612</u>	<u>\$ 1,245,220</u>	<u>\$ 1,245,220</u>

Source of repayment is users charges and a pledge of net revenue.

Indebtedness Report as of June 30, 2020

Incline Village General Improvement District  
2012 State Revolving Fund Loan  
Drinking Water DW1201

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/20	\$ 72,702	2.390%	\$ 23,984	\$ 96,686	
01/01/21	73,571	2.390%	23,115	96,686	\$ 193,372
07/01/21	74,450	2.390%	22,236	96,686	
01/01/22	75,340	2.390%	21,346	96,686	193,372
07/01/22	76,240	2.390%	20,446	96,686	
01/01/23	77,151	2.390%	19,535	96,686	193,372
07/01/23	78,073	2.390%	18,613	96,686	
01/01/24	79,006	2.390%	17,680	96,686	193,372
07/01/24	79,950	2.390%	16,736	96,686	
01/01/25	80,905	2.390%	15,781	96,686	193,372
07/01/25	81,872	2.390%	14,814	96,686	
01/01/26	82,851	2.390%	13,835	96,686	193,372
07/01/26	83,841	2.390%	12,845	96,686	
01/01/27	84,843	2.390%	11,843	96,686	193,372
07/01/27	85,856	2.390%	10,830	96,686	
01/01/28	86,882	2.390%	9,804	96,686	193,372
07/01/28	87,921	2.390%	8,765	96,686	
01/01/29	88,971	2.390%	7,715	96,686	193,372
07/01/29	90,035	2.390%	6,651	96,686	
01/01/30	91,110	2.390%	5,576	96,686	193,372
07/01/30	92,199	2.390%	4,487	96,686	
01/01/31	93,301	2.390%	3,385	96,686	193,372
07/01/31	94,416	2.390%	2,270	96,686	
01/01/32	95,544	2.390%	1,142	96,686	193,372
<b>Total</b>	<b>\$ 2,007,029</b>		<b>\$ 313,433</b>	<b>\$ 2,320,462</b>	<b>\$ 2,320,462</b>

Source of repayment is users charges and a pledge of net revenue.

Indebtedness Report as of June 30, 2020

Incline Village General Improvement District  
Installment Purchase Agreement - PNC Equipment Lease # 98989419-1

Principal:                   \$    204,627.16  
Interest Rate:                       5.00%  
Monthly Payments:                    48  
Purchase Option:                       Yes

Payment Date	FY 20-21	FY 21-22	FY 22-23	FY 23-24
1-Jul	2,533.44	2,533.44	2,533.44	2,533.44
1-Aug	2,533.44	2,533.44	2,533.44	2,533.44
1-Sep	2,533.44	2,533.44	2,533.44	2,533.44
1-Oct	2,533.44	2,533.44	2,533.44	2,533.44
1-Nov	2,533.44	2,533.44	2,533.44	2,533.44
1-Dec	2,533.44	2,533.44	2,533.44	2,533.44
1-Jan	2,533.44	2,533.44	2,533.44	2,533.44
1-Feb	2,533.44	2,533.44	2,533.44	2,533.44
1-Mar	2,533.44	2,533.44	2,533.44	2,533.44
1-Apr	2,533.44	2,533.44	2,533.44	2,533.44
1-May	2,533.44	2,533.44	2,533.44	2,533.44
1-Jun	2,533.44	2,533.44	2,533.44	2,533.44
<i>Fiscal Year Totals</i>	\$    30,401.28	\$    30,401.28	\$    30,401.28	\$    27,867.84

Indebtedness Report as of June 30, 2020

Incline Village General Improvement District  
State Revolving Fund Loan  
Drinking Water IVGID-1

Date	Original Value	Coupon	Interest	Total Payment	Fiscal Year Payment
07/01/20	\$ 48,026	3.082%	\$ 8,798	\$ 56,824	
01/01/21	48,766	3.082%	8,058	56,824	\$ 113,648
07/01/21	49,517	3.082%	7,306	56,823	
01/01/22	50,281	3.082%	6,543	56,824	113,647
07/01/22	51,055	3.082%	5,769	56,824	
01/01/23	51,842	3.082%	4,982	56,824	113,648
07/01/23	52,641	3.082%	4,183	56,824	
01/01/24	53,452	3.082%	3,372	56,824	113,648
07/01/24	54,276	3.082%	2,548	56,824	
01/01/25	55,112	3.082%	1,712	56,824	113,648
07/01/25	55,962	3.082%	862	56,824	56,824
Rounding	1				
Total	<u>\$ 570,931</u>		<u>\$ 54,133</u>	<u>\$ 625,063</u>	<u>\$ 625,063</u>

Source of repayment is users charges and a pledge of net revenue.



Entity: Incline Village General Improvement District

CONTEMPLATED GENERAL OBLIGATION DEBT

(1) PURPOSE	(2) TYPE	(3) AMOUNT	(4) TERM	(5) FINAL PAYMENT DATE	(6) INTEREST RATE
NONE					

SPECIAL ELECTIVE TAX

PURPOSE	TYPE	RATE	ELECTION DATE	EXPIRATION DATE	IMPLEMENTATION DATE
NONE					

FIVE YEAR CAPITAL IMPROVEMENT PLAN  
(Per NRS 354.5945)



<b>Minimum level of expenditure for items classified as capital assets</b>	<b>\$ 5,000</b>	
<b>Minimum level of expenditure for items classified as capital projects</b>	<b>\$ 10,000</b>	Incline Village General Improvement District Period Beginning July 1, 2020

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
<b>Fund:</b>	General Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 350,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950
	Carryforward Funding from Prior Year(s)	300,000				
<b>Funding Source:</b>	Property Tax - General Revenues	^^	^^	^^	^^	^^
	Fund Balance				As Needed	
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		<b>650,150</b>	<b>390,100</b>	<b>288,950</b>	<b>3,310,900</b>	<b>334,950</b>

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
<b>Fund:</b>	Utility Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 4,586,500	\$ 4,940,700	\$ 4,709,000	\$ 3,954,500	\$ 4,618,320
	Carryforward Funding from Prior Year(s)	2,553,786				
	Carry-over to future Years (Effluent Pipeline)			3,800,000	3,800,000	3,986,890
<b>Funding Source:</b>	Charges for Service	^^	^^	^^	^^	^^
	Fund Balance			^^	^^	^^
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		<b>\$ 7,140,286</b>	<b>\$ 4,940,700</b>	<b>\$ 8,509,000</b>	<b>\$ 7,754,500</b>	<b>\$ 8,605,210</b>

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
<b>Fund:</b>	Internal Service Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 5,000	\$ 64,800	\$ 30,000	\$ 12,000	\$ 28,000
<b>Funding Source:</b>	Charges for Services	^^	^^	^^	^^	^^
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		<b>\$ 5,000</b>	<b>\$ 64,800</b>	<b>\$ 30,000</b>	<b>\$ 12,000</b>	<b>\$ 28,000</b>

- List of Funding Sources:**
- Property Tax - Gen. Revenues
  - Charges for Services
  - Debt
  - Grants
  - Other** ( Please Describe)



FIVE YEAR CAPITAL IMPROVEMENT PLAN  
(Per NRS 354.5945)



**Minimum level of expenditure for items classified as capital assets** \$ 5,000  
**Minimum level of expenditure for items classified as capital projects** \$ 10,000

Incline Village General Improvement District  
Period Beginning July 1, 2020

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
<b>Fund:</b>	Community Services Capital Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 3,627,040	\$ 7,733,080	\$ 3,042,900	\$ 3,314,020	\$ 3,492,820
	Carryforward Funding from Prior Year(s)	2,500,701				
	Carry-over to future Years - Ski Master Plan		400,000			
<b>Funding Source:</b>	Facility Fee / Charges for Services	^^	^^	^^	^^	^^
	Fund Balance	As Needed	As Needed			
	Future Debt Financing (TBD)		Ski Way Project			
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ 6,127,741	\$ 8,133,080	\$ 3,042,900	\$ 3,314,020	\$ 3,492,820

		FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
<b>Fund:</b>	Beach Capital Fund					
<b>Capital Improvement:</b>	5-Year Capital Improvement Plan	\$ 454,500	\$ 2,825,060	\$ 349,000	\$ 449,500	\$ 208,100
<b>Funding Source:</b>	Facility Fee / Charges for Services	^^	^^	^^	^^	^^
	Fund Balance		As Needed			
<b>Completion Date:</b>	Within Each Fiscal Year as Scheduled					
<b>Fund Total</b>		\$ 454,500	\$ 2,825,060	\$ 349,000	\$ 449,500	\$ 208,100

<b>District-wide Totals</b>						
<b>\$</b>	<b>70,461,267</b>	Totals by Fiscal Year	<b>\$ 14,377,677</b>	<b>\$ 16,353,740</b>	<b>\$ 12,219,850</b>	<b>\$ 14,840,920</b>
			<b>\$ 12,669,080</b>			

**List of Funding Sources:**

- Property Tax - Gen. Revenues
- Charges for Services
- Debt
- Grants
- Other** ( Please Describe)



## 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Accounting/Information Systems	1213CE1101	IT Master Plan - IT Security Devices	Director of IT	15,000	-	-	-	-	15,000
	1213CE1501	Wireless Controller Upgrade	Director of IT	40,000	-	-	-	-	40,000
	1213CE1701	District Communication Radios	Network Administrator	6,000	10,000	-	-	-	16,000
	1213CE1901	Completion of analog Phone System upgrade to VoIP	Director of IT	60,000	66,000	-	-	-	126,000
	1213CO1505	Server Storage and Computing Hardware	Director of IT	91,800	92,000	-	-	220,000	403,800
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	97,050	100,000	102,950	105,900	109,950	515,850
	1213CO1803	Microsoft Office Licenses	Director of IT	9,300	9,600	-	-	-	18,900
	1213CO1804	Windows Server Operating System	Director of IT	14,000	-	-	-	-	14,000
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	-	31,000	-	-	31,000
				<b>333,150</b>	<b>277,600</b>	<b>133,950</b>	<b>105,900</b>	<b>329,950</b>	<b>1,180,550</b>
General	1099BD1501	Admin Roof Repairs	Buildings Superintendent	12,000	-	-	-	-	12,000
	1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	Buildings Superintendent	-	75,000	-	-	-	75,000
	1099BD1701	Administration Services Building - Placeholder	Engineering Manager	-	-	150,000	3,200,000	-	3,350,000
	1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000
	1099OE1401	Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk	-	32,500	-	-	-	32,500
				<b>17,000</b>	<b>112,500</b>	<b>155,000</b>	<b>3,205,000</b>	<b>5,000</b>	<b>3,494,500</b>
		<b>Total General Fund</b>	<b>350,150</b>	<b>390,100</b>	<b>288,950</b>	<b>3,310,900</b>	<b>334,950</b>	<b>4,675,050</b>	
Utilities Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	-	49,000
	2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	-	47,000
	2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	-	79,320	79,320
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	-	105,000	-	-	-	105,000
	2097BD2001	Arc Flash Study - Utilities	Director of Public Works	60,000	-	-	-	-	60,000
	2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	10,000	100,000	100,000	50,000	-	260,000
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	25,000	180,000	60,000	60,000	60,000	385,000
	2097DI1701	Water Reservoir Safety and Security Improvements	Engineering Manager	200,000	-	-	-	-	200,000
	2097HE1725	Loader Tire Chains	Fleet Superintendent	-	20,000	-	-	-	20,000
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	-	265,000	-	-	-	265,000



### 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	-	-	270,000	-	-	270,000
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	-	36,000	-	36,000
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	-	175,000	-	-	175,000
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	-	50,000	-	-	50,000
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	190,000	-	-	-	190,000
	2097LE1720	Snowplow #300A	Fleet Superintendent	-	18,000	-	-	-	18,000
	2097LE1721	Snowplow #307A	Fleet Superintendent	-	-	18,000	-	-	18,000
	2097LE1722	Slurry Liquidator #326	Fleet Superintendent	-	41,000	-	-	-	41,000
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	-	10,000	10,000
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	-	72,000	72,000
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	-	247,500	90,000	12,500	260,000	610,000
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	-	220,000	-	-	-	220,000
	2097LV1710	2013 Chevy Equinox	Fleet Superintendent	-	-	-	37,000	-	37,000
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	-	-	37,000	-	37,000
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	-	34,000	34,000
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	32,000	-	-	-	32,000
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	30,000	-	-	-	30,000
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	32,000	-	-	-	32,000
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	-	32,000	-	-	32,000
	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	-	-	58,000	58,000
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	-	44,000	-	44,000
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	-	43,000	-	-	43,000
	2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	-	-	44,000	-	44,000
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	-	45,000	-	-	45,000
	2097LV1749	2011 Chevrolet Service Truck #647 Treatment	Fleet Superintendent	45,000	-	-	-	-	45,000
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	-	29,000	-	29,000
				<b>340,000</b>	<b>1,576,500</b>	<b>883,000</b>	<b>349,500</b>	<b>573,320</b>	<b>3,722,320</b>
Water	2299DI1102	Water Pumping Station Improvements	Engineering Manager	70,000	70,000	50,000	50,000	50,000	290,000
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	55,000	40,000	40,000	40,000	-	175,000
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	85,000	60,000	80,000	55,000	365,000
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	55,000	25,000	25,000	150,000	280,000
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	-	300,000	-	-	300,000



### 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Sewer	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	-	150,000	250,000	400,000
	2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	31,000	-	-	-	31,000
	2299WS1704	Watermain Replacement - Martis Peak Road vicinity	Senior Engineer	990,000	-	-	-	-	990,000
	2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	-	50,000	986,000	-	-	1,036,000
	2299WS1706	Watermain Replacement - Slott Pk Ct	Senior Engineer	-	250,000	-	-	-	250,000
	2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	-	-	50,000	535,000	-	585,000
	2299WS1803	Watermain Replacement - Future	Senior Engineer	-	-	-	50,000	600,000	650,000
	2299WS1804	R6-1 Tank Road Construction	Senior Engineer	-	125,000	-	-	-	125,000
				<b>1,225,000</b>	<b>706,000</b>	<b>1,511,000</b>	<b>930,000</b>	<b>1,105,000</b>	<b>5,477,000</b>
	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	-	65,000	-	65,000
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	197,200	-	-	-	197,200
	2523LE1720	2018 Flail Mower #784	Fleet Superintendent	-	-	-	15,000	-	15,000
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	-	85,000	-	85,000
	2524SS1010	Effluent Pipeline Project	Engineering Manager	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
	2599BD1105	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	80,000	40,000	30,000	50,000	275,000	475,000
	2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	70,000	30,000	30,000	50,000	50,000	230,000
	2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	-	30,000	85,000	115,000
	2599DI1703	Sewer Pump Station #1 Improvements	Engineering Manager	650,000	-	-	-	-	650,000
	2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	125,000	75,000	100,000	175,000	475,000	950,000
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	16,500	183,500	100,000	100,000	-	400,000
2599SS1203	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	80,000	60,000	55,000	105,000	55,000	355,000	
2599SS1901	Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	Senior Engineer	-	12,500	-	-	-	-	12,500
2599SS2107	Update Camera Equipment	Collection/Distribution Supervisor	-	60,000	-	-	-	-	60,000
			<b>3,021,500</b>	<b>2,658,200</b>	<b>2,315,000</b>	<b>2,675,000</b>	<b>2,940,000</b>	<b>13,609,700</b>	
		<b>Total Utilities</b>	<b>4,586,500</b>	<b>4,940,700</b>	<b>4,709,000</b>	<b>3,954,500</b>	<b>4,618,320</b>	<b>22,809,020</b>	
Internal Service Fleet	5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	-	-	16,000	-	-	16,000
	5197CO1501	Fuel Management Program	Fleet Superintendent	-	-	-	-	28,000	28,000
	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	-	-	14,000	-	-	14,000
	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	-	12,000	-	12,000
				<b>-</b>	<b>-</b>	<b>30,000</b>	<b>12,000</b>	<b>28,000</b>	<b>70,000</b>
Buildings	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	16,000	-	-	-	16,000
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	5,200	-	-	-	5,200



### 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	43,600	-	-	-	43,600
	5394LV1722	Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540	Fleet Superintendent	5,000	-	-	-	-	5,000
		<b>Total Internal Service</b>		<b>5,000</b>	<b>64,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,800</b>
<b>Community Services</b>				<b>5,000</b>	<b>64,800</b>	<b>30,000</b>	<b>12,000</b>	<b>28,000</b>	<b>139,800</b>
Championship Golf	3141FF1804	Champ Golf Exterior Icemaker Replacement	Buildings Superintendent	10,500	-	-	-	-	10,500
	3141FF1903	Championship Golf Course Bear Boxes	Grounds Superintendent Golf Courses	6,000	-	-	-	-	6,000
	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	15,000	26,000	15,000	30,000	27,000	113,000
	3141GC1501	Maintenance Building Drainage, Wash Pad, and Pavement improvements	Engineering Manager	700,000	-	-	-	-	700,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	-	12,000	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	-	150,000	150,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	55,000	17,500	65,000	615,000	5,000	757,500
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	Senior Engineer	62,500	55,000	55,000	55,000	195,000	422,500
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf	378,000	-	-	-	-	378,000
	3142LE1722	2001 Shattertine Aerifier #500	Fleet Superintendent	-	-	-	8,000	-	8,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	-	10,000	-	-	10,000
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	-	15,000	15,000
	3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	-	15,000	15,000
	3142LE1737	2006 Carryall Club Car #589	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1738	2006 Carryall Club Car #590	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1739	2006 Carryall Club Car #591	Fleet Superintendent	13,000	-	-	-	-	13,000
	3142LE1741	2016 Bar Cart #724	Fleet Superintendent	17,000	-	-	-	-	17,000
	3142LE1742	2016 Bar Cart #725	Fleet Superintendent	17,000	-	-	-	-	17,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	-	22,000	-	22,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	-	48,800	-	-	-	48,800
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	-	38,000	-	-	-	38,000
	3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	-	69,000	-	-	-	69,000
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	-	11,300	-	11,300
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	-	11,300	-	11,300



### 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	-	92,000	-	-	92,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	-	17,000	-	17,000
	3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	-	38,000	-	-	-	38,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	-	11,300	-	11,300
	3143GC1201	Driving Range Nets	Engineering Technician	90,000	-	-	-	-	90,000
	3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses	-	-	-	34,000	-	34,000
	3143GC2002	Range Ball Machine Replacement	Director of Golf	-	-	20,000	-	-	20,000
	3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	Buildings Superintendent	-	10,980	-	-	-	10,980
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	-	39,700	-	-	-	39,700
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	-	44,000	-	-	-	44,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	-	28,000	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	-	75,000	-	75,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	-	41,000	-	41,000
	3197LE1731	2008 Planetair HD50 #616	Fleet Superintendent	38,000	-	-	-	-	38,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	-	32,500	32,500
	3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent	28,000	-	-	-	32,500	60,500
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent	-	-	-	49,000	-	49,000
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	27,000	-	-	-	27,800	54,800
	3197LE1902	Graden Sand Injection Verticutter	Fleet Superintendent	18,500	-	-	-	-	18,500
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	33,500	-	-	-	32,500	66,000
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	32,000	-	-	-	32,000
	3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent	-	-	-	-	26,000	26,000
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	Director of IT	-	-	10,000	-	-	10,000
				<b>1,535,000</b>	<b>522,980</b>	<b>267,000</b>	<b>1,064,900</b>	<b>586,300</b>	<b>3,976,180</b>
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	-	40,000	56,000
	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	-	-	30,000	10,000	12,000	52,000
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	5,000	65,000	-	-	70,000



## 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3241LI2001	Mountain Golf Cart Path Replacement	Director of Golf/Community Services	-	550,000	550,000	550,000	-	1,650,000
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf	-	-	-	-	491,200	491,200
	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent	-	-	10,000	-	-	10,000
	3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent	-	-	-	-	15,000	15,000
	3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent	-	-	-	-	15,000	15,000
	3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent	-	-	-	-	15,000	15,000
	3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent	-	-	-	-	15,000	15,000
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent	20,000	-	-	-	-	20,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	-	69,000	-	-	-	69,000
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	-	-	-	93,000	93,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	-	-	45,500	45,500
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	-	-	22,000	-	22,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	-	-	60,000	60,000
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	-	-	40,000	40,000
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	6,000	12,500	12,500	22,500	27,500	81,000
	3299BD1403	Mountain Course Maintenance Building - Electrical Improvements	Engineering Technician	-	50,000	375,000	-	-	425,000
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	-	31,000	31,000
				34,000	694,500	1,042,500	604,500	900,200	3,275,700
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	-	49,500	68,000	-	117,500
	3350BD1302	Resurface Patio Deck - Chateau	Buildings Superintendent	36,000	-	-	-	-	36,000
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	-	-	40,500	-	-	40,500
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	-	47,000	-	-	-	47,000
	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent	-	-	-	-	25,620	25,620
	3350BD1704	Replace Air Walls Chateau	Buildings Superintendent	56,500	-	-	-	-	56,500
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	-	30,000	-	-	-	30,000
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	-	25,000	-	25,000
	3350ME2001	Retrofit Chateau Ventilation Ducts	Engineering Technician	7,500	-	-	-	-	7,500
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	-	11,000	-	-	-	11,000
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	-	41,400	10,000	-	-	51,400



## 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3351BD2101	Dumpster enclosure – Village Green/Aspen Grove	Parks Superintendent	-	45,000	-	-	-	45,000
	3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator	-	-	-	11,000	66,000	77,000
	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	-	38,500	-	-	38,500
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	100,000	174,400	138,500	104,000	91,620	608,520
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	15,000	200,000	-	-	-	215,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Director	-	-	49,000	-	-	49,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	-	53,000	-	11,000	64,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	30,000	145,000	-	-	230,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	25,000	65,000	17,000	-	39,000	146,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	60,000	65,000	-	120,000	245,000
	3462HE1903	Ridge Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	-	-	20,000	-	20,000
	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	45,000	-	-	-	-	45,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	-	19,000	-	19,000
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	-	9,750	-	165,900	-	165,900
	3463HE1723	2002 Caterpillar 950G Loader #524	Fleet Superintendent	-	265,000	-	-	-	265,000
	3463HE1724	Replace 2014 Winch Cat Grooming vehicle #699	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1728	Replacement of 2011 Grooming Vehicle #645	Fleet Superintendent	-	400,000	-	-	-	400,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	-	65,000	65,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,000	16,500	17,000	17,000	17,500	84,000
	3464LE1729	Snowplow #304A	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	-	-	19,000	-	-	19,000
	3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LV1732	2013 Yamaha Rhino (ATV) #674	Fleet Superintendent	21,000	-	-	-	-	21,000
	3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	-	20,000	20,000
	3464SI1002	Fan Guns Purchase and Replacement	Mountain Operations Manager	-	160,000	120,000	-	-	280,000
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	-	72,000	-	-	-	72,000





## 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	200,000	-	-	360,000	210,000	770,000
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	36,000	-	-	-	36,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	140,000	-	-	-	-	140,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	-	25,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	300,000	3,600,000	-	-	-	3,900,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	40,000	-	-	-	40,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	40,000	-	-	-	40,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	22,700	-	-	-	22,700
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	23,400	-	-	23,400
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	55,000	34,000	20,000	20,000	8,000	137,000
	3499BD2002	Arc Flash Study - Ski	Director of Public Works	20,000	-	-	-	-	20,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	135,000	-	-	-	-	135,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	-	10,000	-	-	-	10,000
				<b>1,192,000</b>	<b>5,098,950</b>	<b>528,400</b>	<b>601,900</b>	<b>1,320,500</b>	<b>8,741,750</b>
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	13,940	-	-	-	14,500	28,440
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	-	53,200	-	-	-	53,200
	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	-	-	145,000	105,000	-	250,000
	4378BD1701	Dumpster enclosure - Incline Park	Parks Superintendent	-	45,000	-	-	-	45,000
	4378BD1705	Rosewood Creek Foot Bridges	Parks Superintendent	8,000	-	-	-	-	8,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager	10,000	22,000	264,000	-	-	296,000
	4378BD2001	Grout Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	-	10,000	-	-	-	10,000
	4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	-	-	43,000	43,000
	4378LE1720	2013 Surf Rake #684	Fleet Superintendent	-	-	-	26,500	-	26,500
	4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent	-	-	-	-	17,000	17,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	-	20,000	20,000
	4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	-	-	32,000	32,000
	4378LE1731	2008 JD Pro-Gator #624	Fleet Superintendent	36,000	-	-	-	-	36,000
	4378LE1742	2015 Ball Field Groomer #706	Fleet Superintendent	24,000	-	-	-	-	24,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	-	37,000	37,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	7,000	39,500	3,000	41,500	5,000	96,000



### 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	7,500	5,000	32,500	5,000	5,000	55,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	5,000	7,500	27,500	6,000	7,500	53,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	5,000	27,500	5,000	10,000	52,500
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	3,500	7,500	3,500	6,000	6,000	26,500
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	-	44,500	-	-	44,500
	4378LV1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	-	45,000	-	-	-	45,000
	4378LV1737	2004 Pick-up Truck 4x4 (1-Ton) #541	Fleet Superintendent	45,000	-	-	-	-	45,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	7,500	7,500	7,500	100,000	-	122,500
				172,440	267,200	655,000	295,000	197,000	1,586,640
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	26,000	-	-	-	-	26,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	5,000	10,000	22,500	47,500
	4588RS1401	Resurface Tennis Courts 8-9-10-11	Director of Parks and Recreation	17,600	-	-	-	-	17,600
	4588RS1402	Resurface Tennis Courts 3 thru 7	Director of Parks and Recreation	-	-	-	23,000	-	23,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Director of Parks and Recreation	-	-	-	-	10,000	10,000
				48,600	5,000	5,000	33,000	32,500	124,100
Recreation Center	4884BD1702	Replace Bird Netting	Buildings Superintendent	-	-	-	17,720	-	17,720
	4884BD1705	Upgrade Lights for I.P. Pathway	Buildings Superintendent	-	27,000	-	-	-	27,000
	4884BD1804	Chemtrol System for Recreation Center Pool	Director of Parks and Recreation	-	22,000	-	-	-	22,000
	4884BD1902	Recreation Center Upstairs Lobby Restrooms Remodel	Engineering Technician	170,000	-	-	-	-	170,000
	4884LI1102	Pavement Maintenance, Recreation Center Area	Senior Engineer	62,500	7,500	357,500	307,500	307,500	1,042,500
	4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent	-	-	-	200,000	-	200,000
	4886LE0001	Fitness Equipment	Recreation Center Manager	45,000	47,250	49,000	70,000	57,200	268,450
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	-	15,500	-	15,500	-	31,000
	4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	60,000	720,000	-	-	-	780,000
	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	45,800	-	-	-	45,800
	4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	-	32,000	-	-	-	32,000
	4899ME2001	Recreation Center Elevator Modernization	Engineering Technician	97,500	-	-	-	-	97,500
	4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	20,000	-	-	-	-	20,000



### 5 Year Capital Improvement Plan Summary - As of 5/27/20

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
Community Services Shared	4999BD2001	Arc Flash Study - Community Services	Director of Public Works	455,000	917,050	406,500	610,720	364,700	2,753,970
	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	10,000	-	-	-	-	10,000
	4999OE1399	Web Site Redesign and Upgrade	Marketing Manager	-	53,000	-	-	-	53,000
				80,000	-	-	-	-	80,000
				90,000	53,000	-	-	-	143,000
		<b>Total Community Services</b>		<b>3,627,040</b>	<b>7,733,080</b>	<b>3,042,900</b>	<b>3,314,020</b>	<b>3,492,820</b>	<b>21,209,860</b>
Beaches	3970BD2601	Burnt Cedar Swimming Pool Improvements	Engineering Manager	225,000	2,700,000	-	-	-	2,925,000
	3972BD1301	Pavement Maintenance, Ski Beach	Senior Engineer	6,000	8,500	15,000	256,000	6,000	291,500
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000
	3972BD1707	Burnt Cedar Dumpster enclosure	Senior Engineer	35,000	-	-	-	-	35,000
	3972FF1704	Beach Furnishings	Parks Superintendent	7,000	21,000	-	-	-	28,000
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	-	54,000	54,000
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	6,500	31,500	6,500	6,500	57,500
	3972LI1202	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	12,500	67,500	12,500	12,500	117,500
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	7,500	7,500	15,000	100,000	100,000	230,000
	3973FF1204	Incline Beach Kitchen	Food and Beverage Director	-	7,260	-	-	-	7,260
	3973LI1302	Incline Beach Facility Replacement	Engineering Manager	100,000	-	-	-	-	100,000
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Director	-	6,800	-	-	-	6,800
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	-	29,100	29,100
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent	-	-	-	19,500	-	19,500
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	-	-	120,000	-	-	120,000
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	-	45,000	-	-	45,000
				454,500	2,825,060	349,000	449,500	208,100	4,286,160
	<b>Total</b>			<b>9,023,190</b>	<b>15,953,740</b>	<b>8,419,850</b>	<b>11,040,920</b>	<b>8,682,190</b>	<b>53,119,890</b>

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees				5/21/2020
			Prior Year	Current Year		Form 4004
						Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
<b>General Fund:</b>						
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000		15,000
District Wi-Fi Installation Update	1213CE1501	60,000		40,000		40,000
District Communication Radios	1213CE1701	6,000		6,000		6,000
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000		60,000
IT Infrastructure	1213CO1505	91,800		91,800		91,800
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703					
		97,050		97,050		97,050
Microsoft Office Licenses	1213CO1803	9,300		9,300		9,300
Windows Server Operating System	1213CO1804	14,000		14,000		14,000
Admin Roof Repairs	1099BD1501	12,000		12,000		12,000
Pavement Maintenance - Administration Building	1099L11705	5,000		5,000		5,000
Human Resources Management and Payroll Processing	1315CO1801	300,000	300,000	0		300,000
<b>Total General Fund</b>	<b>Total</b>		<b>300,000</b>	<b>350,150</b>	<b>0</b>	<b>650,150</b>
<b>Utility Fund:</b>						
Arc Flash Study - Utilities	2097BD2001	60,000		60,000		60,000
Public Works Billing Software Replacement	2097CO2101	10,000		10,000		10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401					
		145,000		25,000		25,000
Water Reservoir Safety and Security Improvements	2097DI1701	250,000	389,396	200,000		589,396
2011 Chevrolet Service Truck #647 Treatment	2097LV1749	45,000		45,000		45,000
<b>Utility Shared Projects</b>	<b>Total</b>		<b>389,396</b>	<b>340,000</b>	<b>0</b>	<b>729,396</b>
Water Pumping Station Improvements	2299DI1102	70,000		70,000		70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000		55,000
Water Reservoir Coatings and Site Improvements	2299DI1204	85,000		85,000		85,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000		25,000		25,000
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000		990,000
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707		200,000	175,000	0	175,000
<b>Water</b>	<b>Total</b>		<b>175,000</b>	<b>1,225,000</b>	<b>0</b>	<b>1,400,000</b>
Effluent Export Pipeline Project	2524SS1010	2,000,000	11,586,890	2,000,000	-11,586,890	2,000,000
Effluent - Pond Lining	2599SS2010	0		0		0
Building Upgrades Water Resource Recovery Facility	2599BD1105	80,000		80,000		80,000
Sewer Pumping Station Improvements	2599DI1104	70,000		70,000		70,000
Sewer Pump Station #1 Improvements	2599DI1703	650,000	390,866	650,000		1,040,866
Water Resource Recovery Facility Improvements	2599SS1102	125,000		125,000		125,000
Wetlands Effluent Disposal Facility Improvements	2599SS1103	100,000		16,500		16,500
Replace & Reline Sewer Mains, Manholes and Appurtenances	2599SS1203	80,000		80,000		80,000
WRRF Aeration System Improvements	2599SS1707	1,766,500	1,598,524	0		1,598,524
<b>Sewer</b>	<b>Total</b>		<b>13,576,280</b>	<b>3,021,500</b>	<b>-11,586,890</b>	<b>5,010,890</b>
<b>Total Utility Fund</b>	<b>Total</b>		<b>14,140,676</b>	<b>4,586,500</b>	<b>-11,586,890</b>	<b>7,140,286</b>
<b>Internal Service:</b>						
Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540 Used Internal	5394LV1722		5,000	5,000		5,000
<b>Total Internal Service</b>	<b>Total</b>		<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Championship Golf Course:</b>						
Champ Golf Exterior Icemaker Replacement	3141FF1804	10,500		10,500		10,500
Championship Golf Course Bear Boxes	3141FF1903	6,000		6,000		6,000
Irrigation Improvements	3141GC1103	15,000	5,000	15,000		20,000
Maintenance Building Drainage, Washpad and Pavement	3141GC1501	700,000		700,000		700,000
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201					
		55,000		55,000		55,000
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	62,500		62,500		62,500
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	378,000		378,000		378,000
2006 Carryall Club Car #589	3142LE1737	13,000		13,000		13,000
2006 Carryall Club Car #590	3142LE1738	13,000		13,000		13,000
2006 Carryall Club Car #591	3142LE1739	13,000		13,000		13,000
2016 Bar Cart #724	3142LE1741	17,000		17,000		17,000
2016 Bar Cart #725	3142LE1742	17,000		17,000		17,000
Replacement of 2010 John Dere 8500 #641	3142LE1760		92,000			92,000
Driving Range Nets	3143GC1201	90,000		90,000		90,000
2008 Planetair HD50 #616	3197LE1731	38,000		38,000		38,000
2017 TORO Procore 864 Aerator #747	3197LE1735	28,000		28,000		28,000
2017 Deep Tine Aerator #763	3197LE1752	27,000		27,000		27,000
Graden Sand Injection Verticutter	3197LE1902	18,500		18,500		18,500
2017 TORO Procore 864 Aerator #756	3197LE2004	33,500		33,500		33,500
Maintenance Shop Crane and Equipment Lift	3197ME1710	30,000	21,827	0		21,827

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees				5/21/2020
			Prior Year	Current Year		Form 4404
						Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
<b>Total Championship Golf Course</b>	<b>Total</b>		<b>118,827</b>	<b>1,535,000</b>	<b>0</b>	<b>1,653,827</b>
<b>Mountain Golf Course:</b>						
Mountain Course Greens, Tees and Bunkers	3241GC1101	8,000	15,000	8,000		23,000
Irrigation Improvements	3241gc1101	43,000	18,000			18,000
Mountain Course 58 Cart Fleet acquired by lease	3241LV1899	288,000	113,985	0		113,985
Mountain Golf Cart Path Replacement	3241L12001	165,000	166,395	0		166,395
2016 Bar Cart #726	3242LE1726	20,000		20,000		20,000
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242L12004	6,000		6,000		6,000
<b>Total Mountain Golf Course</b>	<b>Total</b>		<b>313,380</b>	<b>34,000</b>	<b>0</b>	<b>347,380</b>
<b>Chateau:</b>						
Resurface Patio Deck - Chateau	3350BD1302	36,000		36,000		36,000
Replace Air Walls Chateau	3350BD1704	56,500		56,500		56,500
Retrofit Chateau Ventilation Ducts	3350ME2001	7,500		7,500		7,500
<b>Total Chateau and Aspen Grove</b>	<b>Total</b>		<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>Diamond Peak Ski Resort:</b>						
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	15,000	25,000	15,000		40,000
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	55,000		55,000		55,000
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	25,000	239,864	25,000		264,864
Ridge Ski Lift Maintenance and Improvements	3462HE1903	45,000		45,000		45,000
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,000		16,000		16,000
2013 Yamaha Rhino (ATV) #674	3464LV1732	21,000		21,000		21,000
Replace Ski Rental Equipment	3468RE0002	200,000	335,000	200,000		535,000
Replace 2010 Shuttle Bus #635	3469HE1739	140,000		140,000		140,000
Replace 2010 Shuttle Bus #636	3469HE1740	140,000		140,000		140,000
Pavement Maintenance, Diamond Peak and Ski Way	3469L11005	25,000		25,000		25,000
Ski Way and Diamond Peak Parking Lot Reconstruction	3469L11805	300,000	220,000	300,000		520,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	55,000		55,000		55,000
Arc Flash Study - Ski	3499BD2002	20,000		20,000		20,000
Ecommerce/Middleware Software	3499CE1909	202,000	202,000	0		202,000
Replace Staff Uniforms	3499OE1205	135,000		135,000		135,000
Ski Master Plan Implementation (Entitlements)	3653BD1501	750,000	450,000	0	(400,000)	50,000
<b>Total Diamond Peak</b>	<b>Total</b>		<b>1,471,864</b>	<b>1,192,000</b>	<b>(400,000)</b>	<b>2,263,864</b>
<b>Parks:</b>						
Resurface and Coat Incline Park Bathroom Floors	4378BD1603	13,940		13,940		13,940
Rosewood Creek Foot Bridges	4378BD1705	8,000		8,000		8,000
Preston Field Retaining Wall Replacement	4378BD1801	10,000		10,000		10,000
2008 JD Pro-Gator #624	4378LE1731	36,000		36,000		36,000
2015 Ball Field Groomer #706	4378LE1742	24,000		24,000		24,000
Maintenance, East & West End Parks	4378L11207	7,000		7,000		7,000
Pavement Maintenance, Village Green Parking	4378L11303	7,500		7,500		7,500
Pavement Maintenance, Preston Field	4378L11403	5,000		5,000		5,000
Pavement Maintenance, Overflow Parking Lot	4378L11602	5,000		5,000		5,000
Pavement Maintenance - Incline Park	4378L11802	3,500		3,500		3,500
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737	45,000		45,000		45,000
Replace Playgrounds - Preston	4378RS1601	7,500		7,500		7,500
<b>Total Parks</b>	<b>Total</b>		<b>0</b>	<b>172,440</b>	<b>0</b>	<b>172,440</b>
<b>Tennis:</b>						
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602	26,000		26,000		26,000
Tennis Center Renovation	4588BD1604	0	996,630	0		996,630
Pavement Maintenance, Tennis Facility	4588L11201	5,000		5,000		5,000
Resurface Tennis Courts 8-9-10-11	4588RS1401	17,600		17,600		17,600
<b>Total Tennis</b>	<b>Total</b>		<b>996,630</b>	<b>48,600</b>	<b>0</b>	<b>1,045,230</b>
<b>Recreation Center:</b>						
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	170,000		170,000		170,000
Pavement Maintenance, Recreation Center Area	4884L11102	62,500		62,500		62,500
Fitness Equipment	4886LE0001	45,000		45,000		45,000
Rec Center Locker Room Improvements	4899FF1202	60,000		60,000		60,000
Recreation Center Elevator Modernization	4899ME2001	97,500		97,500		97,500
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607	20,000		20,000		20,000
<b>Total Recreation Center</b>	<b>Total</b>		<b>0</b>	<b>455,000</b>	<b>0</b>	<b>455,000</b>
<b>Community Services Administration:</b>						
Arc Flash Study - Community Services	4999BD2001	10,000		10,000		10,000
Web Site Redesign and Upgrade	4999OE1399	80,000		80,000		80,000
<b>Total Community Services Administration</b>	<b>Total</b>		<b>0</b>	<b>90,000</b>	<b>0</b>	<b>90,000</b>
<b>Total CommunitServices Fund</b>			<b>2,900,701</b>	<b>3,627,040</b>	<b>-400,000</b>	<b>6,127,741</b>

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees				5/21/2020
			Prior Year	Current Year		Form 4404 Budgeted
DESCRIPTION	PROJECT #	Original Budget	Carry Forward	Proposed	Future Year Reservation Fund Balance	FY2020-21 CIP Budget
<b>Beach:</b>						0
Burnt Cedar Swimming Pool Improvements	3970BD2601	225,000		225,000		225,000
Pavement Maintenance, Ski Beach	3972BD1301	6,000		6,000		6,000
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501					
Burnt Cedar Dumpster enclosure	3972BD1707	55,000		55,000		55,000
Beach Furnishings	3972FF1704	35,000		35,000		35,000
Pavement Maintenance, Incline Beach	3972FF1704	7,000		7,000		7,000
Pavement Maintenance, Burnt Cedar Beach	3972LI1201	6,500		6,500		6,500
Replace Playgrounds - Beaches	3972LI1202	12,500		12,500		12,500
Incline Beach Facility Replacement	3972RS1701	7,500		7,500		7,500
Resurface Burnt Cedar Pool Patio Deck	3973LI1302	100,000		100,000		100,000
<b>Total Beach</b>	<b>Total</b>		0	454,500	0	454,500
<b>District-wide Total</b>			<b>\$17,341,377</b>	<b>\$9,023,190</b>	<b>(\$11,986,890)</b>	<b>\$14,377,677</b>

DESCRIPTION	PROJECT #	Prior Year	Current Year		Carryforward to next year	Fiscal Year Expenditures
		Carry Forward	Budgeted	Reallocations		
<b>General Fund:</b>						
Administration Fire Panel Replacement	1099BD1803	-	-	-	-	9,467
Digital Records Management System	1099CO1802	75,000	-	-	-	-
Pavement Maintenance - Administration Building	1099LI1705	-	5,000	-	-	2,952
Check Writer Printer Replacement - 893 Southwood Administration Building	1212OE1601	6,000	-	-	-	-
IT Master Plan - IT Security Devices	1213CE1101	-	15,000	-	-	-
District Communication Radios	1213CE1701	-	6,000	-	-	-
IT Infrastructure	1213CO1505	-	132,800	-	-	201,357
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	-	95,000	-	-	57,807
Microsoft Exchange Server	1213CO1802	-	28,600	-	-	-
Microsoft Office Licenses	1213CO1803	-	9,045	-	-	-
Windows Server Operating System	1213CO1804	-	14,000	-	-	-
Human Resource Management and Payroll Processing Software	1315CO1801	120,000	180,000	-	(300,000)	-
<b>Total General Fund</b>		<b>\$ 201,000</b>	<b>\$ 485,445</b>	<b>\$ -</b>	<b>\$ (300,000)</b>	<b>\$ 271,583</b>
<b>Beach Fund:</b>						
Burnt Cedar Food & Beverage Customer Improvements	3939BD1803	8,650	-	-	-	600
Burnt Cedar Swimming and Toddler Pool Resurface and Mechanical Improvements	3970BD2601	-	800,000	-	-	9,000
Pavement Maintenance, Ski Beach	3972BD1301	-	11,000	-	-	10,357
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	-	55,000	-	-	3,100
Burnt Cedar Dumpster enclosure	3972BD1707	-	10,000	-	-	1,300
Beach Furnishings	3972FF1704	20,000	-	-	-	-
Pavement Maintenance, Burnt Cedar Beach	3972LI1202	50,000	6,000	-	-	2,742
Incline Beach Facility Study	3973LI1302	29,400	-	-	-	5,500
<b>Total Beach Fund</b>		<b>\$ 108,050</b>	<b>\$ 882,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,599</b>
<b>Championship Golf</b>						
Venue Signage Enhancement	3141BD1706	20,000	40,000	-	-	-
Champ. Golf Fuel Tank Epoxy Coating - Unbudgeted	3141BD2001	-	-	-	-	8,500
Championship Golf Course Bear Boxes	3141FF1903	-	7,000	-	-	6,300
Irrigation Improvements	3141GC1103	-	30,000	-	(5,000)	15,670
Championship Course Greens, Tees and Bunkers	3141GC1202	25,000	-	-	-	17,326
Maintenance Building Drainage, Washpad and Pavement Improvements	3141GC1501	-	30,000	-	-	22,931
Championship Course Greens and Surrounds	3141GC1802	-	15,000	-	-	-
Championship Course Tees	3141GC1803	-	15,000	-	-	5,781
Pavement Maintenance of Parking Lots - Champ Course & Chateau	3141LI1201	-	17,500	-	-	1,900
Pavement Maintenance of Cart Paths - Champ Course	3141LI1202	-	60,000	-	-	54,234
2005 Carryall Club Car #564	3142LE1733	-	11,000	-	-	11,468
2005 Carryall Club Car #565	3142LE1734	-	11,000	-	-	11,468
2005 Carryall Club Car #566	3142LE1735	-	11,000	-	-	11,468
2005 Carryall Club Car #567	3142LE1736	-	11,000	-	-	11,468
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	92,000	-	(92,000)	-
Driving Range Improvements	3143GC1202	-	31,000	-	-	15,713
Champ Grill Kitchen Equipment	3153FF1204	-	46,200	-	-	51,612
1997 1-Ton Dump Truck #419	3197HV1749	-	5,000	-	-	-
2015 John Deere 1500 Fairway Aerator #716	3197LE1732	-	27,000	-	-	27,647
2005 John Deere Pro Gator #569	3197LE1740	-	34,500	-	-	34,508
2015 Greens Roller #715	3197LE1741	-	17,000	-	-	12,600
2014 Vibratory Greens Roller #696	3197LE1742	-	17,000	-	-	12,600
2004 John Deere 4410 Tractor #548	3197LE1746	-	40,000	-	-	27,641
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	30,000	-	(21,827)	8,173
Championship Golf Printer Copier Replacement 955 Fairway	3199OE1501	-	10,000	-	-	-
<b>Total Championship Golf</b>		<b>\$ 45,000</b>	<b>\$ 608,200</b>	<b>\$ -</b>	<b>\$ (118,827)</b>	<b>\$ 369,008</b>
<b>Mountain Golf</b>						
ADA Access to On-course Restrooms	3241BD1402	-	-	-	-	27,358
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	-	60,000	-	-	-
Mountain Course Greens, Tees and Bunkers	3241GC1101	-	43,000	-	(15,000)	21,905
Irrigation Improvements	3241GC1404	-	39,000	-	(18,000)	14,375
Mountain Course Clubhouse and Maintenance Building Water Service Line Replacement	3241GC1802	-	65,000	-	-	-
Mountain Golf Course Cart Path Retaining Walls	3241LI1704	-	17,500	-	-	2,650
Mountain Course 5B Cart Fleet acquired by lease	3241LV1899	-	288,000	(166,395)	(113,985)	-
Mountain Golf Cart Path Replacement	3241LI1903	-	-	166,395	(166,395)	-
Mountain Golf Fuel Storage Facility	3241ME1804	-	200,000	-	-	-
2005 Carryall Club Car #568	3242LE1725	-	11,000	-	-	11,468
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	-	22,500	-	-	200
Pavement Maintenance of Cart Paths - Mountain Golf Course	3242LI1205	-	40,000	-	-	24,578
Repair/Replace Roof - Mountain Golf Club House	3299BD1702	76,400	25,000	-	-	114,566
Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800	41,500	-	-	-
Mountain Clubhouse Improvements Project	3299BD1902	-	1,464,000	-	-	1,149,451
<b>Total Mountain Golf</b>		<b>\$ 104,200</b>	<b>\$ 2,316,500</b>	<b>\$ -</b>	<b>\$ (313,380)</b>	<b>\$ 1,366,651</b>
<b>Chateau and Aspen Grove:</b>						
Chateau - Replace Carpet	3350BD1103	-	62,000	-	-	20,000
Replace Hallway Tile at Chateau	3350BD1804	-	65,000	-	-	-
Repair and Refinish Wood Walls Upstairs at Chateau	3350BD1805	-	10,000	-	-	9,275
Catering Kitchen Equipment	3350FF1204	-	18,900	-	-	-
Enclose Chateau Exterior Storage Area	3350FF1601	6,500	-	-	-	(8,875)
Replacement Sod at Aspen Grove	3351LI1807	-	18,000	-	-	-
<b>Total Chateau and Aspen Grove</b>		<b>\$ 6,500</b>	<b>\$ 173,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,400</b>

DESCRIPTION	PROJECT #	Prior Year	Current Year		Carryforward to next year	Fiscal Year Expenditures
		Carry Forward	Budgeted	Reallocations		
<b>Diamond Peak Ski Resort:</b>						
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	25,000	-	(25,000)	-
Replace Main Lodge/Snowflake Lodge Dinning Furniture and Fixtures	3453FF1706	-	38,000	-	-	37,270
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	-	250,000	-	(239,864)	10,136
Red Fox Ski Lift Maintenance and Improvements	3462HE1712	-	30,000	-	-	6,192
Replacement of 2008 Grooming vehicle # 628	3463HE1727	-	390,000	-	-	374,500
Resurface Main Lodge Decks	3464BD1403	-	75,200	-	-	55,338
Replace Snowmaking Air Compressor Microprocessor Control Units	3464HE1902	-	100,000	-	-	73,120
Ski Resort Snowmobile Fleet Replacement	3464LE1601	-	15,500	-	-	14,518
2012 Yamaha ATV #683	3464LV1731	-	18,000	-	-	17,883
Diesel Exhaust Fluid Storage/Dispenser	3464ME1907	-	20,000	-	-	12,823
Fan Guns Purchase and Refurbishment	3464SI1002	-	130,000	-	-	117,814
Snowmaking Infrastructure Evaluation and Enhancement	3464SI1104	-	-	-	-	-
Upgrade Popular Snowmaking Power Alignment	3464SI1708	24,000	-	-	-	5,649
Replace Ski Rental Equipment	3468RE0002	135,000	200,000	-	(335,000)	-
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105	-	55,000	-	-	41,346
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	225,000	-	(220,000)	(4,320)
Diamond Peak Way Finding Signage Evaluation and Enhancement	3469RS1709	16,550	-	-	-	15,000
Diamond Peak Facilities Flooring Material Replacement	3499BD1710	-	43,000	-	-	39,055
Snowflake Lodge Facilities Maintenance and Improvements	3499BD1803	-	-	-	-	-
Storage Building Replacement Design Evaluation (Net of Grants)	3499BD1804	40,000	-	-	-	-
Ski Rental Shop Doors	3499BD1904	-	13,000	-	-	9,362
HVAC Control Changeout	3499BD1905	-	21,000	-	-	-
Ecommerce / Middleware Software	3499CE1909	-	202,000	-	(202,000)	-
Skier Services Building Customer Service Counter	3499FF1607	-	12,000	-	-	800
Skier Services Administration Printer Copier Replacement 1210 Ski Way	3499OE1502	-	10,000	-	-	-
Ski Area Master Plan Implementation - Phase 1	3653BD1501	682,600	-	-	(450,000)	19,320
<b>Total Diamond Peak</b>		<b>\$ 898,150</b>	<b>\$ 1,872,700</b>	<b>\$ -</b>	<b>\$ (1,471,864)</b>	<b>\$ 845,806</b>
<b>Recreation Center:</b>						
Recreation Center Natatorium Mezzanine Safety Enhancements	4884BD1601	-	90,000	-	-	-
Replace Walkway Bollard Lights	4884BD1703	54,950	55,000	-	-	14,650
External Surveillance Security Cameras for Recreation Center	4884CE1903	-	15,000	-	-	15,000
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502	-	20,000	-	-	5,670
Pavement Maintenance, Recreation Center Area	4884LI1102	-	57,500	-	-	2,070
Pool Facility Deck/Floor Re-coat	4885BD1606	-	34,000	-	-	25,000
Fitness Equipment	4886LE0001	-	44,200	-	-	-
Paint Interior of Recreation Center	4899BD1305	-	15,500	-	-	-
Paver install Front Walkway at Recreation Center	4899BD1801	-	82,500	-	-	69,633
<b>Total Recreation Center</b>		<b>\$ 54,950</b>	<b>\$ 413,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,023</b>
<b>Community Services Administration:</b>	<b>Total Comm. Services Admin.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks:</b>						
Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	4378BD1605	-	55,000	-	-	2,500
Rosewood Creek Foot Bridges	4378BD1705	-	8,000	-	-	-
Incline Park Fencing Refurbishment	4378BD1707	18,000	-	-	-	-
Incline Park Improvements	4378BD1801	-	-	-	-	-
Village Green Restroom drainage improvements	4378BD1901	-	25,000	-	-	3,164
Incline Park Backflow Device Replacement	4378DI1702	18,800	32,000	-	-	42,180
2005 Shattertine Aerifier	4378LE1724	-	8,100	-	-	8,515
2008 JD Pro-Gator #623	4378LE1730	-	35,000	-	-	34,677
2013 Ball Field Groomer #681	4378LE1739	-	17,100	-	-	21,000
2013 Ball Field Mower / Toro 3500D Groundskeeper #682	4378LE1740	-	35,400	-	-	33,822
Pavement Maintenance, East & West End Parks	4378LI1207	-	-	-	-	-
Pavement Maintenance, Village Green Parking	4378LI1303	-	5,000	-	-	-
Pavement Maintenance, Preston Field	4378LI1403	-	5,000	-	-	-
Incline Creek Restoration Project - Upstream of SR-28 (Net of Grants)	4378LI1504	178,800	163,200	-	-	346,454
Restoration Project - Upstream of SR28	4378LI1504B	36,000	-	-	-	-
Pavement Maintenance, Overflow Parking Lot	4378LI1602	-	5,000	-	-	-
Pump Track Demonstration	4378LI1604	300,000	-	-	-	-
Pump Track Demonstration	4378LI1604	17,852	-	-	-	1,600
Pavement Maintenance - Incline Park	4378LI1802	-	7,500	-	-	-
Incline Park Facility Renovations (Net of Grants)	4378LI1803	-	-	-	-	1,434,528
Bocce Courts at Recreation Center Property Design	4378LI1804A	15,000	-	-	-	15,719
Bocce Ball Courts, previously part of Tennis Renovation	4378LI1804B	-	-	115,000	-	68,860
2003 1-Ton Service Truck #520	4378LV1736	-	43,000	-	-	43,063
<b>Total Parks</b>		<b>\$ 584,452</b>	<b>\$ 444,300</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ 2,056,082</b>
<b>Tennis:</b>						
Tennis Center Renovation	4588BD1604	8,450	1,285,000	(115,000)	(996,630)	181,820
Pavement Maintenance, Tennis Facility	4588LI1201	-	23,500	-	-	-
Resurface Tennis Courts 3 thru 7	4588RS1402	-	-	-	-	(1,690)
Resurface Tennis Courts 1 and 2	4588RS1501	-	47,000	-	-	47,000
Tennis Facility Study	4588RS1605	-	-	-	-	-
<b>Total Tennis</b>		<b>\$ 8,450</b>	<b>\$ 1,355,500</b>	<b>\$ (115,000)</b>	<b>\$ (996,630)</b>	<b>\$ 227,130</b>



DESCRIPTION	PROJECT #	Prior Year	Current Year		Carryforward to next year	Fiscal Year
		Carry Forward	Budgeted	Reallocations		Expenditures
<b>Utility Fund:</b>						
Household Hazardous Waste Building Improvements	2097BD1802	-	15,000	-	-	-
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	-	60,000	-	-	25,425
2010 International Vector Truck #638	2097HV1732	-	-	-	-	416,564
1996 Peterbilt Dump Truck #299	2097HV1754	-	75,000	-	-	70,608
2004 9' Western Snow Plow #542A	2097LE1723A	-	9,000	-	-	8,968
1 Ton Flatbed #542, Snow Plow added box	2097LE1723B	-	-	-	-	12,949
2015 Sander/Spreader #710	2097LE1724	-	20,000	-	-	7,829
Pavement Maintenance, Utility Facilities	2097LI1401	-	45,000	-	-	2,880
2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	2097LV1746	-	48,000	-	-	39,966
2008 Chevrolet Service Truck #609 Meter Truck	2097LV1747	-	36,000	-	-	31,159
Water Pumping Station Improvements	2299DI1102	-	45,000	-	-	30,885
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	-	20,000	-	-	10,883
Water Reservoir Coatings and Site Improvements	2299DI1204	-	85,000	-	-	29,786
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	-	50,000	-	-	22,135
Water Reservoir Safety and Security Improvements	2299DI1701	385,600	10,000	-	(389,396)	7,204
Water Pump Station 2-1 Improvements	2299DI1702	791,800	-	-	-	329,735
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	200,000	-	(175,000)	11,758
Watermain Replacement - Martis Peak Road	2299WS1704	-	50,000	-	-	53,776
Leak Study R2-1 14inch Steel	2299WS1801	-	-	-	-	350
Effluent Export Line - Phase II	2524SS1010	9,656,890	2,000,000	-	(11,586,890)	87,233
Building Upgrades Water Resource Recovery Facility	2599BD1105	-	10,000	-	-	-
Treatment Plant Fire Panel Replacement	2599BD1802	-	-	-	-	(18,284)
Sewer Pumping Station Improvements	2599DI1104	-	15,000	-	-	17,265
Sewer Pump Station #1 Improvements	2599DI1703	220,000	250,000	-	(390,866)	79,134
Water Resource Recovery Facility Improvements	2599SS1102	-	100,000	-	-	38,201
Wetlands Effluent Disposal Facility Improvements	2599SS1103	-	10,000	-	-	7,546
Replace & Reline Sewer Mains, Manholes and Appertenances	2599SS1203	-	10,000	-	-	18,100
WRRF Aeration System Improvements	2599SS1707	100,000	1,200,000	-	(1,598,524)	167,976
<b>Total Utility Fund</b>		<b>\$ 11,155,290</b>	<b>\$ 4,363,000</b>	<b>\$ -</b>	<b>\$ (14,140,676)</b>	<b>\$ 1,510,031</b>
<b>District Total</b>		<b>\$ 13,166,042</b>	<b>\$ 12,915,245</b>	<b>\$ -</b>	<b>\$ (17,341,377)</b>	<b>\$ 6,836,313</b>

**Incline Village General Improvement District**

Reconciliation of Five-Year Capital Plan and Carryforward Funding  
to State of Nevada Form 4411LGF  
As of July 1, 2020

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	Fund Totals
<b>Form 4411LGF</b>						
General Fund	\$ 650,150	\$ 390,100	\$ 288,950	\$ 3,310,900	\$ 334,950	\$ 4,975,050
Utility Fund	7,140,286	4,940,700	8,509,000	7,754,500	8,605,210	36,949,696
Internal Service Fund	5,000	64,800	30,000	12,000	28,000	139,800
Community Services Capital Fund	6,127,741	8,133,080	3,042,900	3,314,020	3,492,820	24,110,561
Beach Capital Fund	454,500	2,825,060	349,000	449,500	208,100	4,286,160
	<u>\$ 14,377,677</u>	<u>\$ 16,353,740</u>	<u>\$ 12,219,850</u>	<u>\$ 14,840,920</u>	<u>\$ 12,669,080</u>	<u>\$ 70,461,267</u>
Five-Year Capital Plan Summary	\$ 9,023,190	\$ 15,953,740	\$ 8,419,850	\$ 11,040,920	\$ 8,682,190	\$ 53,119,890
Carryforward Funding From FY2019-20	5,354,487					5,354,487
Carryforward to Future Years						
Effluent Pipeline Project			3,800,000	3,800,000	3,986,890	11,586,890
Ski Master Plan Project		400,000				400,000
Totals	<u>\$ 14,377,677</u>	<u>\$ 16,353,740</u>	<u>\$ 12,219,850</u>	<u>\$ 14,840,920</u>	<u>\$ 12,669,080</u>	<u>\$ 70,461,267</u>

Provided for reference  
only – will not be  
included in the report  
submitted to any of the  
agencies listed

**NRS 318.197 & NRS 318.201**

**Board Policy 14.1.0**

**Board Practice 14.2.0.**

**Board Practice 14.2.1.**

**NRS 318.197 Rates, tolls and charges; liens; regulations governing connection and disconnection for facilities and services of district; collection of charges and penalties.**

1. The board may fix, and from time to time increase or decrease, electric energy, cemetery, swimming pool, other recreational facilities, television, FM radio, sewer, water, storm drainage, flood control, snow removal, lighting, garbage or refuse rates, tolls or charges other than special assessments, including, but not limited to, service charges and standby service charges, for services or facilities furnished by the district, charges for the availability of service, annexation charges, and minimum charges, and pledge the revenue for the payment of any indebtedness or special obligations of the district.

2. Upon compliance with subsection 9 and until paid, all rates, tolls or charges constitute a perpetual lien on and against the property served. A perpetual lien is prior and superior to all liens, claims and titles other than liens of general taxes and special assessments and is not subject to extinguishment by the sale of any property on account of nonpayment of any liens, claims and titles including the liens of general taxes and special assessments. A perpetual lien must be foreclosed in the same manner as provided by the laws of the State of Nevada for the foreclosure of mechanics' liens. Before any lien is foreclosed, the board shall hold a hearing thereon after providing notice thereof by publication and by registered or certified first-class mail, postage prepaid, addressed to the last known owner at his or her last known address according to the records of the district and the real property assessment roll in the county in which the property is located.

3. The board shall prescribe and enforce regulations for the connection with and the disconnection from properties of the facilities of the district and the taking of its services.

4. The board may provide for the collection of charges. Provisions may be made for, but are not limited to:

(a) The granting of discounts for prompt payment of bills.

(b) The requiring of deposits or the prepayment of charges in an amount not exceeding 1 year's charges from persons receiving service and using the facilities of the enterprise or from the owners of property on which or in connection with which services and facilities are to be used. In case of nonpayment of all or part of a bill, the deposits or prepaid charges must be applied only insofar as necessary to liquidate the cumulative amount of the charges plus penalties and cost of collection.

(c) The requiring of a guaranty by the owner of property that the bills for service to the property or the occupants thereof will be paid.

5. The board may provide for a basic penalty for nonpayment of the charges within the time and in the manner prescribed by it. The basic penalty must not be more than 10 percent of each month's charges for the first month delinquent. In addition to the basic penalty, the board may provide for a penalty of not exceeding 1.5 percent per month for nonpayment of the charges and basic penalty. The board may prescribe and enforce regulations that set forth the date on which a charge becomes delinquent. The board may provide for collection of the penalties provided for in this section.

6. The board may provide that charges for any service must be collected together with and not separately from the charges for any other service rendered by it, and that all charges must be billed upon the same bill and collected as one item.

7. The board may enter into a written contract with any person, firm or public or private corporation providing for the billing and collection by the person, firm or corporation of the charges for the service furnished by any enterprise. If all or any part of any bill rendered by the person, firm or corporation pursuant to a contract is not paid and if the person, firm or corporation renders any public utility service to the person billed, the person, firm or corporation may discontinue its utility service until the bill is paid, and the contract between the board and the person, firm or corporation may so provide.

8. As a remedy established for the collection of due and unpaid deposits and charges and the penalties thereon an action may be brought in the name of the district in any court of competent jurisdiction against the person or persons who occupied the property when the service was rendered or the deposit became due or against any person guaranteeing payment of bills, or against any or all such persons, for the collection of the amount of the deposit or the collection of delinquent charges and all penalties thereon.

9. A lien against the property served is not effective until a notice of the lien, separately prepared for each lot affected, is:

(a) Mailed to the last known owner at his or her last known address according to the records of the district and the real property assessment roll of the county in which the property is located;

(b) Delivered by the board to the office of the county recorder of the county within which the property subject to such lien is located;

(c) Recorded by the county recorder in a book kept by the county recorder for the purpose of recording instruments encumbering land; and

(d) Indexed in the real estate index as deeds and other conveyances are required by law to be indexed.

(Added to NRS by 1959, 465; A 1963, 632; 1967, 1700; 1969, 95; 1971, 187, 1054; 1975, 137; 1977, 542; 1991, 1708; 1995, 1906; 1997, 452; 2005, 727)

**NRS 318.201 Procedure for collection of service charges on tax roll.**

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

2. The powers authorized by this section are alternative to all other powers of the district, and alternative to other procedures adopted by the board for the collection of such charges.

3. The real property may be described by reference to maps prepared by and on file in the office of the county assessor or by descriptions used by the county assessor, or by reference to plats or maps on file in the office of the secretary.

4. The board may make the election specified in subsection 1 with respect only to delinquent charges and may do so by preparing and filing the written report, giving notice and holding the hearing therein required only as to such delinquencies.

5. The secretary shall cause notice of the filing of the report and of a time and place of hearing thereon to be published once a week for 2 weeks prior to the date set for hearing, in a newspaper of general circulation printed and published within the district if there is one and if not then in such paper printed and published in a county within which the district is located.

6. Before the board may have such charges collected on the tax roll, the secretary shall cause a notice in writing of the filing of the report proposing to have such charges for the forthcoming fiscal year collected on the tax roll and of the time and place of hearing thereon, to be mailed to each person to whom any parcel or parcels of real property described in the report is assessed in the last equalized assessment roll available on the date the report is prepared, at the address shown on the assessment roll or as known to the secretary. If the board adopts the report, then the requirements for notice in writing to the persons to whom parcels of real property are assessed does not apply to hearings on reports prepared in subsequent fiscal years but notice by publication as provided in this section is adequate.

7. At the time stated in the notice, the board shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time. If the board finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted and the charges shall be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land.

8. Upon the conclusion of the hearing, the board may adopt, revise, change, reduce or modify any charge or overrule any or all objections and shall make its determination upon each charge as described in the report, which determination is final.

9. After the hearing, when the board has made a final decision on a service charge or fee to be collected on the county tax roll, the secretary shall prepare and file a final report, which shall contain a description of each parcel receiving the services and the amount of the charge, with the county assessor for inclusion on the assessment roll. If a report is filed after the closing of the assessment roll but before the extension of the tax roll, the auditor shall insert the charges in such extension.

10. The amount of the charges shall constitute a lien against the lot or parcel of land against which the charge has been imposed as of the time when the lien of taxes on the roll attach.

11. The county treasurer shall include the amount of the charges on bills for taxes levied against the respective lots and parcels of land. Thereafter the amount of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the county. The charges shall become delinquent at the same time as such taxes and are subject to the same delinquency penalties.

12. All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.

13. The county treasurer may issue separate bills for such charges and separate receipts for collection on account of such charges.

(Added to NRS by 1963, 626; A 1967, 1701; 1975, 465)



## **Debt Management Debt Management and Limits Policy 14.1.0**

**POLICY.** The District will adopt comprehensive written debt management practices and they will be reviewed annually in conjunction with the budget process and revised as necessary.

- 1.0 Debt Limits. The Practice will define specific limits or acceptable ranges for each type of debt. Limits are generally set for legal, public policy, and financial reasons.
  - 1.1 Legal limits may be determined by:
    - 1.1.1 State constitution or law.
    - 1.1.2 Local resolution or ordinance, or covenant.
  - 1.2 Public Policy limits can include:
    - 1.2.1 Purposes for which debt proceeds may be used or prohibited.
    - 1.2.2 Types of debt that may be issued or prohibited.
    - 1.2.3 Relationship to and integration with the Multi-Year Capital Planning.
    - 1.2.4 Policy goals related to economic development, capital improvement financings, tax increment financing, and public-private partnerships.
  - 1.3 Financial limits generally reflect public policy or other financial resource constraints, such as reduced use of a particular type of debt due to changing financial conditions. Appropriate debt limits can positively impact bond ratings, if the District demonstrates adherence to such policies over time. Debt limits will be stated as follows:
  - 1.4 Direct Debt can be measured or limited by the following ratios:
    - 1.4.1 Debt per capita,
    - 1.4.2 Debt to taxable property value



**Debt Management**  
**Debt Management and Limits**  
**Policy 14.1.0**

- 1.4.3 General Obligation debt service payments as a percentage of governmental fund type revenues or expenditures.
- 1.5 Revenue Debt levels are often limited by debt service coverage ratios or credit rating impacts contained in bond covenants.
- 1.6 Short-Term Debt Issuance should describe the specific purposes and circumstances under which it can be used, as well as limitations in term or size of borrowing.
- 2.0 Debt Structuring Practices. The Practice will include specifics regarding the debt structuring practices for each type of bond, including:
  - 2.1 Maximum term stated in absolute terms or based on the useful life of the asset(s);
  - 2.2 Average maturity;
  - 2.3 Debt service pattern such as equal payments or equal principal amortization;
  - 2.4 Use of optional redemption features that reflect market conditions and/or needs of the government;
  - 2.5 Use of variable or fixed-rate debt, credit enhancements, short-term debt, and limitations as to when each can be used;
  - 2.6 Other structuring practices should be considered such as capitalized interest, deferral of principal and/or other internal credit support including general obligation pledges.
- 3.0 Debt Issuance Practices. The Practice will provide guidance regarding the issuance process, which may differ for each type of debt. These practices include:
  - 3.1 Criteria for determining the sale method (competitive, negotiated, placement) and investment of proceeds,



**Debt Management**  
**Debt Management and Limits**  
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- 3.2 Criteria for issuance of advance refunding and current refunding bonds,
  - 3.3 Selection and use of professional service providers,
  - 3.4 Use of comparative bond pricing services or market indices as a benchmark in negotiated transactions, as well as to evaluate final bond pricing results, and
  - 3.5 Use of credit ratings, minimum bond ratings, determination of the number of ratings, and selection of rating services.
- 4.0 Debt Management Practices. The Practice will provide guidance for ongoing administrative activities including:
- 4.1 Investment of bond proceeds,
  - 4.2 Primary and secondary market disclosure practices, including annual certifications as required,
  - 4.3 Arbitrage rebate monitoring and filing,
  - 4.4 Federal and state law compliance practices, and
  - 4.5 Market and investor relations efforts.





**Debt Management  
Debt Service Payment Settlement  
Practice 14.2.0**

**RELEVANT POLICIES: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits**

To ensure that debt principal and interest payments are made on a timely and cost effective basis, the District will manage debt service as follows:

- 1.0 The District will ensure that all parties responsible for making debt service payments fulfill their fiduciary and operational responsibilities. The negotiation of contract terms should serve the District, the trustee/fiscal agent/paying agent and the bondholders and include:
  - 1.1 requirements for timely payment of all funds on the due date;
  - 1.2 full utilization of funds by the District until the due date;
  - 1.3 requirement for use of electronic fund transfer throughout the payment process; and
  - 1.4 requirements that all parties execute transactions in the most cost efficient and effective manner.
- 2.0 The District will ensure that appropriate contractual terms and internal procedures are in place. The District will negotiate terms allowing for full investment of funds by the District until the payment due date by utilizing electronic fund transfer.
- 3.0 The District will require that trustees/fiscal agents/paying agents invoice the District for debt service payments a minimum of 30 days prior to the due date.
- 4.0 The District will use electronic fund transfer to assure transfer to the trustee/fiscal agent/paying agent on the payment date. If payment must be made by check, the District will ensure paying the check no more than five (5) days prior to the payment date through a guaranteed delivery service.
- 5.0 The District will ensure that all parties to the transaction (internal and external) are kept informed of the procedures established.



**Debt Management  
Debt Issuance Limitations  
Practice 14.2.1**

**RELEVANT POLICIES: 11.1.0 Investment Management and 14.1.0 Debt Management and Limits**

To ensure that debt, through the issuance of bonds or other long term indebtedness, is limited to appropriate levels, the District will manage outstanding bonds and installment purchase obligations through a measure of affordability as follows:

- 1.0 The District will ensure that all bonded indebtedness is analyzed and validated by comparing the consequences of the debt issuance against the District's Debt Coverage Ratio. Debt issued for non-utility purposes must remain within a Debt Coverage Ratio of at least 1.5 times. Debt issued for utility purposes must remain within a Debt Coverage Ratio of 1.75 times.

Under this Practice, "utility" purposes are those related to only water and sewer functions. The Debt Service Coverage Ratio will be determined by dividing the operating or other available revenues less operating expenses other than depreciation and interest by the annual principal and interest payments. The ratio will be stated in the number of times the net revenue covers the annual debt service. The process of analysis and validation will consider the projected amounts for each year the issue will be outstanding. An acceptable result will include meeting the standard on average over the life of the issue in question. However, the coverage ratio in any one year cannot go below 1.0.

- 2.0 The District will consider issuing a bond for any non-"utility" project or group of projects, when that totals more than \$2,500,000 and can be repaid within 10 years of issuance. The District will consider issuing a bond for a period longer than 10 years when it is necessary for the economic feasibility of the project.
- 3.0 The District will consider issuing a bond for any "utility" project or group of projects, when that totals more than \$2,500,000 and can be repaid within 20 years of the completion of the project acquisition or construction. The additional time allowed is in recognition of that



**Debt Management  
Debt Issuance Limitations  
Practice 14.2.1**

maturity under the Nevada State Revolving Fund Loan Program. Shorter maturities are preferred whenever feasible.

- 4.0 The effective limitation on the total of bonds outstanding at a given point of time is expected to be a function of the feasibility in the marketplace for a proposed issue, combined with the District existing Bond Rating, the financial projections of the District and the ability to sell bonds within the projected parameters.
- 5.0 Consideration of the use of installment purchase obligations will be conducted according to Nevada Revised Statutes. This form of financing is also referred to as municipal leasing, can be considered for a project or group of projects when that totals more than \$250,000 and can be repaid within 10 years of issuance (in effect requiring the obligation to comply with Medium Term Financing guidelines).
- 6.0 This Practice is expected to be reviewed and updated from time to time to validate the coverage ratio and the dollar and maturity limits used to establish acceptance for issuance of bonded indebtedness. That review should occur in conjunction with the adoption of the Debt Management Policy.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Presentation and discussion about punch card utilization and accounting – laying the foundation for a special meeting of the Board of Trustees at a future date

**DATE:** July 10, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees make a motion to set a date and time for a future Special Meeting of the Board of Trustees to review, discuss and provide direction on possible modifications to current practices related to Punch Card utilization and accounting.

### **II. BACKGROUND**

Ordinance No. 7, last amended on March 25, 1998, establishes rates, rules and regulations for Recreation Passes and Recreation Punch Cards utilized by the District to provide recreation privileges, recreation access or special rates to property owners and/or their assignees, as defined.

The District utilizes two primary vehicles for parcel owners (and/or their assignees) to access recreational facilities as well as access to special rates or discounts for District-owned facilities and programs. These are defined as Recreation Passes (or Picture Passes) and Recreation Punch Cards (Punch Cards).

Parcel owners are assessed an annual Recreation Fee (or Recreation Standby and Service Charge) to finance recreation programs and facilities via separate Recreation Facility Fee and Beach Facility Fee. Parcels within the District who enjoy beach privileges are assessed annually for both the Recreation Facility Fee

and the Beach Facility Fee. Those parcels within the District that are not entitled to beach access are assessed annually for the Recreation Facility Fee only.

In turn, each year, property owners (and/or their assignees) are afforded up to five Recreation (Picture) Passes, five Recreation Punch Cards, or any combination thereof. Picture Passes are non-transferable photo identification passes issued by the District that entitles holders to free beach access (if so entitled) as well as discounted rates for access to other facilities and programs. A Recreation Punch Card is a transferable punch card issued by the District to property owners and/or assignees that can be used to pay the difference between the resident rate and the nonresident rate for access to various District facilities and programs. Punch Cards bear a face value established by the Board, and is currently 1/5 (one-fifth) of the Recreation Facility Fee and, if applicable, Beach Facility Fee.

Each year, the District budgets for the revenues collected from Facility Fees collected from all property owners within the District (as a funding source for the original allocation of five Picture Passes and/or Punch Cards), revenues collected from the sale of additional Picture Passes and Punch Cards, and revenues from Charges for Services paid by customers accessing District facilities and programs. These funding sources (along with use of available fund balances) are used to support annual District expenditures for operations, capital projects and debt.

The District's annual budget also includes estimates of the anticipated level of utilization of Picture Passes and Punch Cards and the District's accounting system and practices is designed to track actual utilization in the form of Property Owner Allowances (for Picture Passes) and Punch Card Utilization (for Punch Cards).

The goal of the District's budget, accounting and financial reporting practices is to a) budget for the sources of funds supporting District operations, capital and debt; b) accurately reflect the utilization of Recreation Passes and Punch Cards used by property owners, their assignees and guests; and c) ensure proper alignment between revenues budgeted and collected from the "purchase" of punch cards with the revenues recorded at the time that punch cards are utilized.

At the request of the Board of Trustees, a presentation has been prepared for tonight's meeting to provide background information related to the budgeting, utilization and accounting for Punch Cards so as to inform a future Special Meeting required to cover these topics in more detail and, in turn, inform Board

direction to Staff related to any desired modifications to the District's current practices related to implementation of Ordinance 7.

### **Presentation Outline**

- Ordinance 7 – Access to District Facilities and Programs
  - Recreation Passes & Punch Cards
  - Passes / Cards WITH Beach Access and WITHOUT Beach Access
  - Other Methods of Accessing District Facilities and Programs
- Recreation Facility Fee and Beach Facility Fee
- Budgeting for Recreation Passes and Punch Cards
- Accounting for Recreation Passes and Punch Cards
- Issues and Concerns related to Current Practices
- Options for Addressing Issues/Concerns and Improving Budgeting and Accounting practices

Attachment:

Presentation: Punch Card Utilization and Accounting



# Punch Cards

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UTILIZATION AND ACCOUNTING

*Board of Trustees - June 30, 2020*  
*Presented by Director of Finance Paul Navazio*

# Outline

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1. Ordinance 7 – Access to District Facilities and Programs
2. Recreation Facility Fee and Beach Facility Fee
3. Budgeting for Recreation Passes and Punch Cards
4. Accounting for Recreation Passes and Punch Cards
5. Issues and Concerns Related to Current Practices
6. Options for Addressing Issues/Concerns & Improving Budgeting and Accounting Practices



# Ordinance 7 *(as amended March 1998)*

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Ordinance 7 (last amended March, 1998) establishes rates, rules and regulations established by the District to provide recreation privileges, recreation access or special rates to property owners and/or their assignees and guests.

Ordinance 7 provides for two PRIMARY vehicles for parcel owners (and/or their assignees) to access recreational facilities as well as access special rates or discounts for District-owned facilities and programs:

Recreation Passes (Picture Passes)

Recreation Punch Cards (Punch Cards)

# Ordinance 7 (as amended March 1998)

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Property Owners are Assessed an Annual Recreation Fee (or **Recreation Standby and Service Charge** to finance recreation programs and facilities via separate fees:

FY 2019/20	# PARCELS ASSESSED		
	WITH Beach Access	NO Beach Access	IVGID
<i># of Parcels</i>	7748	455	8203
Recreation Facility Fee	\$705	\$705	\$ 5,783,115
Beach Facility Fee	<u>\$125</u>	<u>N/A</u>	<u>\$ 968,500</u>
	\$830	\$705	\$ 6,751,615

# Ordinance 7 *(as amended March 1998)*

In “exchange” for payment of Recreation Facility Fees and Beach Facility Fees. Property owners (and/or their assignees) are afforded the opportunity to receive UP TO FIVE Recreation (Picture Passes), Recreation Punch Cards (Punch Cards), OR ANY COMBINATION THEROF.

## **Picture Passes -**

*Non-Transferable Picture Identification*

*Provides for Beach Access at No Charge*

*Discounted Rates at District Facilities and Programs*

## **Recreation Punch Cards -**

*Transferable Punch Card*

★ *Used to Pay DIFFERENCE Between Resident Rate(s) and Non-Resident Rate(s)*

*Bear a FACE VALUE established by the Board (currently 1/5 for Recreation Facility Fee and (if applicable) Beach Facility Fee*

# Ordinance 7 *(as amended March 1998)*

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Other methods available to property owners, their assignees and guests to access District Facilities and programs include:

**Additional Recreation Picture Passes\***

- ✦ **Additional Recreation Punch Cards\* - *NOT VALID FOR USE AT GOLF FACILITIES***
- ✦ **Day Passes**

*\* Additional Picture Passes and Punch Cards can be purchased for 1/5 of applicable Recreation Facility Fee and Beach Facility Fee and are distinguished between BEACH ACCESS and NO BEACH ACCESS*

# Recreation Facility Fee and Beach Facility Fee

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Annually, the District budgets for the revenues collected from:

- Facility Fees\* collected from all property owners
- Revenues collected from the sale of Additional Picture Passes and Punch Cards
- Revenues from Charges for Services paid by customers accessing District Facilities and programs.

*\* The Facility Fee(s) paid represent the funding source for the original allocation of Picture Pass and Punch Cards* ✦

Combined, these funding sources are used to support annual District expenditures for operations, capital projects and debt service.

# Budgeting for Recreation Passes and Punch Cards

		FACILITY FEE									
		Community Services							Beaches		
		Recreation Facility Fee				\$ 705			Beach Facility Fee		\$ 125
Fund	Venue	320	320	330	340	350	360	370	380	TOTAL CS	390
Budget Allocation		Golf-Champ	Golf -Mtn	Facilities	Ski	Rec	Admin	Parks	Tennis		Beaches
	Operations	21	40	16	-200	143	127	89	14	\$ 250	\$ 85
	Capital						405			405	39
	Debt						50			50	1
		21	40	16	-200	143	582	89	14	\$ 705	\$ 125



# Budgeting for Recreation Passes and Punch Cards

Fund Venue	FACILITY FEE									390 Beaches
	Community Services									
	Recreation Facility Fee									
	320 Golf-Champ	320 Golf -Mtn	330 Facilities	340 Ski	350 Rec	360 Admin	370 Parks	380 Tennis	TOTAL CS	\$ 125
Facility Fee Revenues	976,157	689,052	524,992	(336,323)	1,574,976	1,164,826	992,563	196,872	5,783,115	968,500
Allocation of Fees	172,263	328,120	131,248	(1,640,600)	1,173,029	4,774,146	730,067	114,842	5,783,115	
Adjustments/Transfers*	803,894	360,932	393,744	1,304,277	401,947	(3,609,320)	262,496	82,030	-	
<b>BUDGETED FEE REVENUES</b>	<b>\$ 976,157</b>	<b>\$ 689,052</b>	<b>\$ 524,992</b>	<b>\$ (336,323)</b>	<b>\$ 1,574,976</b>	<b>\$ 1,164,826</b>	<b>\$ 992,563</b>	<b>\$ 196,872</b>	<b>\$ 5,783,115</b>	<b>\$ 968,500</b>

\* Represent re-allocation of Recreation Facility Fee Revenues for:

Ski Venue Fee and Charges for Services Re-Allocated to Other Venues

Tranfers IN/OUT for Community Services Administration (Fund 360) for Capital Project and Debt Service

# Annual Punch Card Utilization (FY2018/19)

Sum of Net Amt	Posting Date												POS Sub-System	
	2018						2019						Vermont	
Venue	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Vermont	
Beach	223,877.00	145,762.00	55,118.00	926.00			(94.00)				5,723.00	178,410.00	609,722.00	
Golf Champ	7,068.00	8,466.50	4,541.00	2,117.00							210.00	2,757.00	25,159.50	
Golf Merchandise	5.00												5.00	
Golf Mountain	2,290.00	2,031.00	1,297.00	261.00						23,120.29	96,514.04	371.00	125,884.33	
Recreation	79.00	119.00	115.00	70.00	99.00	208.00	109.00	60.00	60.00	85.00	51.00	89.00	1,144.00	
Tennis	5.00									2,651.60	12,415.80	25.00	15,097.40	
<b>Vermont</b>	<b>233,324.00</b>	<b>156,378.50</b>	<b>61,071.00</b>	<b>3,374.00</b>	<b>99.00</b>	<b>208.00</b>	<b>15.00</b>	<b>60.00</b>	<b>60.00</b>	<b>25,856.89</b>	<b>114,913.84</b>	<b>181,652.00</b>	<b>777,012.23</b>	
<b>RTP</b>						<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>			<b>RTP</b>	
						51,545.00	47,715.00	33,922.00	51,009.00	16,263.00			200,454.00	
<b>Total POS</b>	<b>233,324.00</b>	<b>156,378.50</b>	<b>61,071.00</b>	<b>3,374.00</b>	<b>99.00</b>	<b>51,753.00</b>	<b>47,730.00</b>	<b>33,982.00</b>	<b>51,069.00</b>	<b>42,119.89</b>	<b>114,913.84</b>	<b>181,652.00</b>	<b>977,466.23</b>	
													Less Add'l. PC	(10,979.00)
													Mtn / Tennis Credits	(87,505.40)
														<b>878,981.83</b>



# Annual Punch Card Utilization (FY2018/19)

Fund Venue	Community Services								Beaches	Combined	
	320 Golf-Champ	320 Golf -Mtn	330 Facilities	340 Ski	350 Rec	360 Admin	370 Parks	380 Tennis	TOTAL CS	390 Beaches	
BUDGETED FEE REVENUES	\$ 976,157	\$ 689,052	\$ 524,992	\$ (336,323)	\$ 1,574,976	\$ 1,164,826	\$ 992,563	\$ 196,872	\$ 5,783,115	\$ 968,500	\$ 6,751,615
Punch Card Utilization											
Charges for Services	\$ 24,812	\$ 55,644		\$ 200,380	\$ 1,128			\$ 6,662	\$ 288,626	\$ 590,356	\$ 878,982
Equivalent # of Cards (\$/166)	149.5	335.2		1207.1	6.8			40.1	1738.7	3556.4	5295.1



# Accounting for Recreation Passes and Punch Cards

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FISCAL YEAR 2019-20			
	NO Beach	Beach	
Facility Fee - Community Services	705	705	85%
Facility Fee - Beach		125	15%
	<u>\$ 705</u>	<u>\$ 830</u>	100%
Punch Card Value	\$ 141	\$ 166	
5 x Punch Cards	\$ 705	\$ 830	

FISCAL YEAR 2020-21			
	NO Beach	Beach	
Facility Fee - Community Services	330	330	40%
Facility Fee - Beach		500	60%
	<u>\$ 330</u>	<u>\$ 830</u>	100%
Punch Card Value	\$ 66	\$ 166	
5 x Punch Cards	\$ 330	\$ 830	

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# Accounting for Recreation Passes and Punch Cards

			Total				
			Golf	CS Admin	Comm	Beach	ALL
			Fund 320	Fund 360	Services	Fund 390	FUNDS
<b>Example 1</b>	<b>Resident purchases round of golf with Picture Pass</b>						
	Debit	Credit	Operating Sources and Uses				
320 31 400 4205		175			175	-	175
320 31 400 4240	100		Admissions & Fees				
925 00 00 0101	75		Parcel Owner Allowance	(100)	(100)	-	(100)
	175	175	Charges for Service	75	75		75
<hr/>							
<b>Example 2</b>	<b>Resident purchases round of golf with Punch Card (WITH Beach Access)</b>						
	Debit	Credit	Operating Sources and Uses				
320 31 400 4205		175	Admissions & Fees	175	175		175
320 31 400 4240			Punch Card Utilization	(85)	(85)		(85)
360 49 490 4295	85		Punch Card Utilization			(15)	(15)
390 39 990 4295	15		Charges for Service	175	(85)	90	(15)
925 00 00 0101	75						75
	175	175					
<hr/>							
<b>Example 3</b>	<b>Resident purchases round of golf with Punch Card (NO Beach Access)</b>						
	Debit	Credit	Operating Sources and Uses				
320 31 400 4205		175	Admissions & Fees	175	175		175
320 31 400 4240			Punch Card Utilization	(100)	(100)		(100)
360 49 490 4295	100		Punch Card Utilization				-
390 39 990 4295			Charges for Service	175	(100)	75	-
925 00 00 0101	75						75
	175	175					

**Example 4 Resident Accesses Beach with Picture Pass**

				Golf	CS Admin	Comm	Beach	ALL
				Fund 320	Fund 360	Services	Fund 390	FUNDS
		Debit	Credit	Operating Sources and Uses				
390	31 400		12			-	12	12
390	31 400	12				-	(12)	(12)
925	00 00							
		12	12					
				Charges for Service				
				-		-		-

**Example 5 Resident Accesses Beach with Punch Card (WITH Beach Access)**

				Total				
				Golf	CS Admin	Comm	Beach	ALL
				Fund 320	Fund 360	Services	Fund 390	FUNDS
		Debit	Credit	Operating Sources and Uses				
390	39 400		12			-	12	12
320	31 400							
360	49 490	10.20			(10.20)	(10.20)		(10.20)
360	39 990	1.80					(1.80)	(1.80)
925	00 00							
		12	12					
				Charges for Service				
				-	(10.20)	(10.20)	10.20	-

**Example 6 Resident Accesses Beach with Punch Card (NO Beach Access)**

				Total				
				Golf	CS Admin	Comm	Beach	ALL
				Fund 320	Fund 360	Services	Fund 390	FUNDS
		Debit	Credit	Operating Sources and Uses				
320	31 400							
320	31 400							
360	49 490							
360	39 990							
925	00 00							
		-	-					
				Charges for Service				
				-	-	-	-	-

Fund Venue	Community Services									Beaches	Combined
	320 Golf-Champ	320 Golf -Mtn	330 Facilities	340 Ski	350 Rec	360 Admin	370 Parks	380 Tennis	TOTAL CS	390 Beaches	
BUDGETED FEE REVENUES	\$ 976,157	\$ 689,052	\$ 524,992	\$ (336,323)	\$ 1,574,976	\$ 1,164,826	\$ 992,563	\$ 196,872	\$ 5,783,115	\$ 968,500	
Punch Card Utilization											
Charges for Services	\$ 24,812	\$ 55,644		\$ 200,380	\$ 1,128			\$ 6,662	\$ 288,626	\$ 590,356	\$ 878,982
Equivalent # of Cards (\$/166)	149.5	335.2		1207.1	6.8			40.1	1738.7	3556.4	5295.1
						Punch Card Offsets		\$ (288,626)		\$ (590,356)	
						★ Contra Accounts		(245,332) 85%		(43,294) 15%	
								(501,803) 85%		(88,553) 15%	
								(747,135)		(131,847)	

<b>Punch Cards Utilized by Fund</b>	<b>7/1-6/30/18</b>		<b>7/1-6/30/19</b>	
Community Services Fund	779,526.46	84.37%	757,433.26	86.17%
Beach Fund	144,425.14	15.63%	121,560.57	13.83%
	<b>923,951.60</b>	<b>100.00%</b>	<b>878,993.83</b>	<b>100.00%</b>

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<b>Punch Cards Purchases by Venue</b>	<b>7/1-6/30/18</b>		<b>7/1-6/30/19</b>	
Diamond Peak Ski	109,352.41	11.84%	200,380.00	21.69%
Golf Champ	26,188.90	2.83%	24,812.03	2.69%
Golf Mountain	96,487.10	10.44%	55,644.64	6.02%
Recreation	605.92	0.07%	1,127.98	0.12%
Tennis	13.15	0.00%	6,672.45	0.72%
Total Community Services Fund	232,647.48	25.18%	288,637.10	31.24%
Beach Fund	691,304.12	74.82%	590,356.73	63.89%
Total Punch Card Purchases	<b>923,951.60</b>	<b>100%</b>	<b>878,993.83</b>	<b>95%</b>

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Comm Srv Fund				
85% of Comm Serv Fund Purchases	197,750.36		245,341.54	
85% of Beach Fund Purchases	587,608.50		501,803.22	
	785,358.86		747,144.76	
Beach Fund				
15% of Comm Serv Fund Purchases	34,897.12		43,295.57	
15% of Beach Fund Purchases	103,695.62		88,553.51	
	138,592.74		131,849.07	
	<b>923,951.60</b>		<b>878,993.83</b>	



# Issues & Concerns Related to Current Practices - (Selected)

TOPIC	Comments
✦ Different Treatment of Picture Passes and Punch Cards (Re - Valuation)	Ord. 7
✦ Different Accounting for Punch Cards WITH Beach Access vs NO Beach Access	POS Systems
✦ Different Accounting for ORIGINAL Punch Cards vs ADDITIONAL Punch Cards	Timing / Acct.
✦ Punch Cards Allowed for Use at Venues WITHOUT REGARD to Funding Used to Acquire	Fund Transfer
✦ Punch Card Accounting (Contra-Revenues) Seen as Fund Transfer btw CS and Beach Funds	Correct Above
✦ Timing of Recording Revenues from ORIGINAL Punch Cards (w/Facility Fee or at "Use?")	Pre-paid or Defer
✦ Are Picture Passes and Punch Cards a "Form of Payment" ( <i>Cash Equivalent</i> ) or Merely Entitle Holder to Discounts?	Policy
✦ Relates To Existing District Pricing Structure re "Property Owner Allowances" / PC Utilization Non-Resident Rate ("Rack Rate") Resident Rate (Discounted)	Drives Budgeting and Accounting
✦ Limitation of 3 <sup>rd</sup> -Party Point of Sale Software; lack integration with Parcel Master Database	PC Tracking



# Options for Improving Budgeting and Accounting Practices

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Modify District Pricing Structure to Establish Base Resident and Non-Resident Rates

- *Charges for Services to be Reflective of Different Rate “categories”*

Track Punch Card Valuation based on Allocation of Facility Fee Used to Acquire

- *Provide TWO Punch Cards for Residents WITH Beach Access with Restricted Use (CS vs Beach) – OR*
- *Track Value/Use for CS Facilities SEPARATE from Value / Use for Beach Facilities*

Eliminate Punch Cards as a “Form of Payment” – Transition to ID/ELEGIBILITY for Access at Resident Rates

- *Continue to Track Pass and Punch Card Utilization via Point-of-Sale (POS) Sub-systems*
- *NOT in General Ledger*

Eliminate Punch Card “Contra – Revenue” Accounting

- *Addresses a perceived “problem” without regard to rationale for current practice*

# Next Steps

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Consider Scheduling of Special Board of Trustees Meeting

Consider Timing relative to pending **Review / Update of Ordinance 7**

- Budgeting and Accounting FLOWS FROM how Picture Passes / Punch Cards are Acquired and Utilized

Consider Incorporating **Review of District Pricing Structure**

- ✦ Resident vs Non-Resident Pricing
- ✦ “Allowances” vs. “Discounts”
- ✦ Preserve ability to document “value” of Facility Recreation and Facility Beach Fee to Residents

## MINUTES

### **REGULAR MEETING OF JUNE 10, 2020 Incline Village General Improvement District**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Wednesday, June 10, 2020 at 5:00 p.m. This meeting was conducted virtually via Zoom.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\***

On roll call, present were Trustees Peter Morris, Tim Callicrate, Sara Schmitz, Matthew Dent, and Kendra Wong.

Also present were District Staff Members General Manager Diamond Peak Ski Resort Mike Bandelin, Engineering Manager Nathan Chorey, and Director of Finance Paul Navazio.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018 and 021.

#### **C. PUBLIC COMMENTS\***

Aaron Katz said that he has a written statement and that he was disturbed to see the sign at the beach about paying the guest fee and that we need to put an end to the disparate treatment for a select few, in this case, the Hyatt. This leads him to the e-mail he sent to the Board earlier today regarding the difference between dwelling units and other units. There is nothing fair or equitable about the difference between an apartment building and a hotel. What about the person who owns an undeveloped lot that is being accessed a full recreation fee; assess all or otherwise? Delete the dwelling unit fiction. Collect against parcels and not dwelling units per NRS.

Frank Wright said he is a candidate for the Board and that he would like to play off of what Mr. Katz said as this is a lot more serious. By doing what you are doing with dwelling units, etc. you are actually putting our facilities in a situation where litigation could shut them all down and this is all because of a Board and community who is not paying attention. You can't assess unfairly as it is unequal. If this gets

## Minutes

Meeting of June 10, 2020

Page 2

to a Federal court, there will be a lot of loss of the amenities. He is all for the amenities being for us and not for the tourists. Having thousands of people at the Hyatt heading over towards our beaches is terrible. The amenities are for us so let's make them for us and the people who live here. If we need to get outside people, we raise the costs for them. All of this is coming to an end as the people are finally getting it. When you vote in November, you are putting people in here who will oversee this. It is just not right.

Diane Becker-Hiershberg said that she urges the IVGID Trustees and Staff to not renew their working relationship with Tri-Strategies upon expiration of their current contract. At a minimum, consideration of the continuation of this contract should be deferred until January, 2021, since the Nevada State Legislature season starts in February, 2021, and further until after the 2020 financial impact of COVID 19 on IVGID is better ascertained. Looking at the Tri-Strategies report, they are doing a number of things that are being done or could be done by other community members at no charge to IVGID, and further Tri-Strategies is doing a number of things, that are not relevant to IVGID's four areas of authority and responsibility, namely water, sewer, trash and recreation. While many of us wish IVGID had greater authority, it simply does not, and therefore the supposedly beneficial activities reported by Tri-Strategies of keeping IVGID apprised on parking ordinances, short-term rentals and keeping IVGID advised on matters that have "been identified as having an impact on the citizens of Incline Village and Crystal Bay" are simply not a part of IVGID's four areas of authority and responsibility. Additionally, at this time especially, why should our recreation facility fee be used for Tri-Strategies to educate other government entities about IVGID and develop relationships with these other governmental entities? If you look at all of the meetings Tri-Strategies has been monitoring, she submits that IVGID won't lose anything by not having Tri-Strategies meeting with and attending RSCVA meetings, Washoe County School District Meetings, and most of the government meetings at this time. The key meeting that is listed would be with the Nevada State Legislature but again that doesn't start until February, 2021. She would also ask what deliverables you are getting from Tri-Strategies. When do those deliverables get disseminated to the Trustees? She has been listening to the meetings and she doesn't remember any reports. What is the value of Tri-Strategies attending and monitoring meetings if timely information does not get to the Trustees, i.e., information in advance of meetings where decisions are going to be made so that IVGID, if it wanted to, do something at those meetings? There should be examination of the meetings that are being attended. It seems like there is a template used for all GIDs and she doesn't know that you need that. It is respectfully submitted that the deliverables should be reviewed for the future if you are going to go forward with this contract. Please get deliverables that are more

useful and timely disseminated to the Trustees. When their contract ends at the end of June, she suggests that a full written report be submitted to the Trustees.

Cliff Dobler said that slush funds are not allowed as it is time to commit. On June 9, 2020, he provided this Board and Staff with a plan to amend this recently approved budget to comply with Board Policy 7.1 and Board Practice 7.2 and designate and commit \$7.7 million of fund balances which are in excess of the appropriate levels for the General Fund and the two Special Revenue Funds. The General Fund has \$3.6 million in excess money of each \$1.2 million should be restricted to pay for the judgment against IVGID to return property taxes. \$1.6 million should be transferred to the Community Services Capital Projects Fund to satisfy planned expenditures in fiscal 2022 and \$800,000 must be transferred to the Utility Fund to pay the bills. The Community Services Operating Fund has \$2.8 million in excess money which should be transferred to the Community Services Capital Project Fund to cover the planned expenditures in 2022. The Beach Operating Fund has \$1.3 million in excess money which should be transferred to the Project Capital Fund to satisfy the planned expenditures in fiscal 2023. A revised policy and practice should be enacted for the Internal Services Fund to reduce the Board's required appropriate level of unrestricted net position because the District's has ceased self-insuring Worker's Compensation claims. Over \$800,000 is no longer needed and it is not being complied with anyhow. The Utility Fund is truly upside down and the 2021 budget indicates that the District will probably continue to use the money set aside for the effluent pipeline in order to pay the bills since there is absolutely no reserves. The budget estimated actuals for 2020 has a \$2 million mistake in it which should/needs to be corrected. The 5-year Capital Plan, which must be submitted to the State on August 1, should be amended to include the priority Incline Beach house for \$2 million which was overlooked and reducing the Burnt Cedar pool budget from \$2.7 million to \$2 million and removing the \$3.4 million for our new Administrative Service building. According to the Master Plan that you all approved last July, the building is estimated to cost \$7.5 million and there would not be adequate money over the next five years to construct the building. Each year the Board assess over \$6 million in Rec and Beach fees and it is about time that this Board indicates how it will be spent. Uncommitted slush funds are not appropriate. Lastly, the fiscal 2020 budget must be amended to comply with Board Resolution 1838. Failing to amend the budget will violate the consistency principles and will likely cause the auditors to refuse to provide an opinion if there is a clear and unwarranted violation of the principle.

Yolanda Knaack passed on her opportunity to speak at this time.

Linda Newman said we have all experienced the consequences of delay – whether it is outside our control or due to our own failure to take immediate action. So her question to this Board and our interim General Manager, when you know that the District’s accounting and reporting does not comply with the law and your own policies and practices, when you know that the District has no written framework of internal controls, that our utility fund is underwater and our pipeline is in perilous danger of failing, that budgeting capital projects and the actual expenditures are as different as night and day, that our information technology and software is dysfunctional, and when you know that public records are still not public and you are spending hundreds of thousands of our money on litigation to keep it that way and a law firm you terminated is still providing legal advice –WHAT ARE YOU GAINING BY DELAYING? HOW DOES THIS INACTION TO TAKE IMMEDIATE AND EFFECTIVE CORRECTIVE ACTION BENEFIT OUR COMMUNITY? She is asking you, once again to:

Resolve the 14 outstanding material matters in the 2019 CAFR  
Amend the 2020 and 2021 Budget to Comply with Nevada Law and the District’s Resolutions, Policies and Practices

You can begin by:

Amending the 2020 Budget to comply with Resolution 1838  
Eliminate the unlawful transfers from the Community Services Fund to the Beaches  
End the Central Services Cost Allocation Transfers from the Governmental Funds to the General Fund  
Hire an independent accounting firm to institute internal controls  
Hire an independent consultant to do a legitimate utility rate and capital reserve study  
Hire a competent professional to operate the Utility Fund  
Hire a Director of Finance with a CPA and a commitment to professional and ethical conduct  
Hire a new Public Records Officer  
And get rid of Mr. Guinasso and his teammates at Hutchison & Steffen

If you cannot take action to fix what you know is wrong, how can any citizen have any confidence that you know the right things to do when it comes to operating our recreational and beach facilities, our water, sewer and trash services and protecting our health and safety, maintaining our infrastructure and our District’s financial sustainability? Until you end the delays and do what is right, there is no excuse that will exempt you from the consequences.

Judith Miller said she wanted to talk about the very last item on the agenda and that she is wondering if you will have time for it and it sounds like you will get to it. She thinks it is an important document going forward and it is not immediately critical to decide tonight but in case you do, she believes that you have all received a copy of the revisions she proposed, she just wanted to talk you a little bit about those revisions. The first one had to do with the role of the Board and how our agenda is set. All of you were elected by all of us and you all have an opportunity to contribute to that agenda. It is not the determination of the Chair and she doesn't think that the Chair has been remiss in allowing you access to the agenda but she doesn't know what will happen in the future and hopefully this document won't have to be revised again or anytime soon so please make sure that it is clear and that every Trustee can request an item on the agenda and that it will be put on the agenda at the earliest possible time. The next item has to do with the election of officers. We had an unusual situation this year, in a non-general election year, we won't have any change in the Board so the election of officers can take place in December. However, this year, we had a new member coming on so the new member should have and was allowed the opportunity to vote for the officers but that office should have begun right at that meeting and voted on at the very beginning of the meeting so again this is something going forward and something she thinks should be addressed and made clear. The next item has to do with the privileges that a Trustee receives. She thinks that some of you will recall Senate Bill 10 at the last Legislative Session because where it is not spelled out that employees could receive PERS, in fact it is quite clear that the compensation for a Trustee of a general improvement district is limited to their salary, she finds it odd that there will still be some things listed in there that go beyond the benefits available to the community; things like even getting the ability to purchase insurance. Just make it clear that this is not something that is free, they have to pay whatever it costs the District. We can't give additional benefits to the Trustees.

**D. APPROVAL OF AGENDA (for possible action)**

Chairman Callicrate asked for any changes; receiving none, Chairman Callicrate said that the agenda is approved as submitted.

**E. DISTRICT STAFF UPDATE (for discussion only)**

**E.1. Interim District General Manager Indra Winquest**

Interim District General Manager Indra Winquest went over his submitted report. Chairman Callicrate said that he was grateful for all

the hard work that everyone has been putting in and that it is nice to hear about the re-opening of the Recreation Center. Trustee Schmitz said that she wanted to clarify that at the Recreation Center users will be making reservations so how will that work? Interim District General Manager Winquest said that the team is finalizing something and that it will be a cueing system to get people in. For the gymnasium, we will be taking reservations because we have to limit the people. We will be getting that announcement out as soon as it is approved as well as sending a letter out to our members. For the first week or two, it will be limited to members only and there will be no drop in use. If we discover time frames where there is capacity, we will expand. Once this is finalized, he will share that information with the Board before it goes out to the community. Trustee Schmitz asked about the spending report. Interim District General Manager Winquest said he will work on getting one in there and discussed the surveillance cameras at the beach gates and the Recreation Center cameras that were in the capital plan. Trustee Schmitz then asked about getting the public correspondence back in the packet. Interim District General Manager Winquest said that it is his professional advice to put something on the agenda so the Board can have a discussion. Chairman Callicrate said it did fall through the cracks and that there are some items we need to address because it is important and it will be on an agenda very soon. Trustee Dent asked about the range at the Championship Golf Course and an e-mail that he got about the driving range being closed. Interim District General Manager Winquest said that the driving range has been open since May 11 and there are no restrictions. Trustee Dent said this is about right now. Director of Community Services/Golf said that we do have restrictions on how close people are and that they closed today at 5 p.m. for maintenance and that this information has been publicized.

**Presentation by Tri-Strategies**

- a. Review of their Fiscal Year 2019/2020 Services**
- b. Preview of the 2021 Nevada Legislative Session**
- c. Discuss the concept of a workshop to be held in August or September to prepare for the 2021 Nevada Legislative Session which convenes on Monday, February 1, 2021 and may include a Special Session**

Chairman Callicrate that we do have the information presented by Tri-Strategies and asked if there were any questions by Trustees as this



is the opportunity to ask questions. Trustee Morris said that we have had a couple of communications about members of the public being able to do this work and so can you speak about the difference between your contacts with the key people in Carson, Reno and elsewhere and cover that ground. Eddie Ableser of Tri-Strategies gave an overview of their services to date and how they got to where they are today. Paul Klein of Tri-Strategies added that there are three State Senators who will not be returning with more new members coming into a variety of legislative bodies and having them have information about the general improvement district role is critical. Trustee Schmitz said that she wanted her fellow Trustees to know that she reached out to several people who were included in the Tri-Strategies report and many were surprised to know that we have these types of services. We need to take a step back and think about this going forward and is this something that is a wise use of the Recreation Fee dollars. She is in the process of understanding what Washoe County spends on lobbyists and working on an analysis to our budget. These are things we should think about and discuss as a Board. Chairman Callicrate said that he agrees and that these are important considerations and that he knows that the contract is coming up next month.

## **F. REPORTS TO THE IVGID BOARD OF TRUSTEES\***

### **F.1. District General Counsel: Law Firm of Best, Best & Krieger**

District General Counsel Josh Nelson said he has two items; he gave a general introduction of himself and their firm and then gave an update on the Smith case by stating that we are waiting for direction, by the courts, on the Special Master.

### **F.2. Board Treasurer Sara Schmitz**

Board Treasurer Schmitz said she had a fantastic meeting with the District's Controller and Director of Finance and that the Controller produced a budget that matches the 4404 forms which she is reviewing in a little more detail and will share with everyone so everyone can understand how the budget maps to 4404 form. This document will go a long way to reducing the questions and concerns relative to the 4404 form. Board Treasurer Schmitz continued by saying that she did reach out to Washoe County with regards to what they spend on lobbying and that she still has the analysis to complete

and will provide it once she finishes it. Board Treasurer Schmitz continued by stating that she has spoken to the Government Finance Officers Association and Eide Bailly and that she has a call into the Committee on Local Government Finance regarding normal accounting procedures and internal services such as Human Resources and Finance. She hasn't heard back from the Committee on Local Government Finance which is most important as they are a part of the Department of Taxation. She reached out twice and hasn't been able to make her request which is to get something, in writing, for an acceptable way of accounting as two of the three say standard and generally accepted accounting.

### **F.3. Audit Committee Chairman Matthew Dent**

Audit Committee Chairman Dent said that we have received eight applicants that are interested in joining the Audit Committee and they are Derreck Aaron, Clifford Dobler, Denise Davis, Joan Spelletich, Raymond Tulloch, Judith Miller, Michaela Tonking and Glen Rossman. We are meeting at the end of the month to select Audit Committee members at-large.

## **G. CONSENT CALENDAR**

- G.1. Review, discuss and possibly award a procurement contract for the fabrication of chairlift control panels; 2019/2020 Capital Improvement Project: Fund: Community Services; Program: Ski; Project # 3462HE1702; Vendor: Mission Controls Company, Inc. in the amount of \$96,800 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)**
- G.2. Review, discuss and possibly authorize the Interim District General Manager to enter into a professional services contract with Moss Adams LLP to perform a construction project and engineering consultant contract audit on a sampling of projects, in the amount not to exceed \$38,000. (Requesting Staff Member: Director of Finance Paul Navazio)**

Trustee Dent made a motion to approve the Consent Calendar as submitted. Trustee Schmitz seconded the motion. Chairman Callicrate called the question and the motion was passed unanimously.

**H. GENERAL BUSINESS (for possible action)**

- H.1. Review, discuss, and possibly authorize Multiple contracts for the Tennis Center Renovation Project [budgeted at \$1,170,000] - 2019/2020 Capital Improvement Project: Tennis Center Renovation Project; Fund: Community Services; Division: Tennis; Project 4588BD1604. Vendor: Daniel Fraiman Construction in the amount of \$709,000 and BJG Architecture and Engineering in the amount of \$49,200. (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)**

Engineering Manager Nathan Chorey gave an overview of the submitted materials and discussed the typographical error on agenda packet page 311 which will be corrected prior to issuance of the contract.

Trustee Schmitz said because we found this typographical error, has this been reviewed by Legal and if not, will it be thoroughly reviewed by Legal before it is executed? Engineering Manager Chorey said yes, Legal has reviewed and advised. Interim District General Manager Winquest said that District General Counsel Nelson did review and that the recommendation that was read was offered by Counsel and Staff will work with Legal to make sure it is in order. Trustee Dent said that Nevada Revised Statutes (NRS) 281A.420 requires him to disclose a conflict of interest. The matter before this body affects his pecuniary interest and his commitment in a private capacity to the interests of my current employer, Daniel Fraiman Construction. Daniel Fraiman Construction is the low bidder for this project. As this is a clear case of a disqualifying conflict of interest, he is going to be abstaining from voting in this matter. In addition, he wishes to note that he was not involved in the bid formation or submission for the project on behalf of my employer or IVGID. Further, he will not receive any commission, bonus or other compensation related to Daniel Fraiman Construction's work on this project. He is not part of the project team for the work and will not be involved in the project in any capacity for my employer or for IVGID. Based on this and his recusal from voting on this item, the IVGID Board may award the agreement to Daniel Fraiman Construction. Specifically, and to the extent various contracting restrictions in the NRS are applicable, this contracting process was controlled by rules of open competitive bidding, the sources of supply are limited, he has not taken part in developing the contract plans or specifications and he was not personally involved in opening, considering or accepting bids. This determination was made based on the advice of

Yvonne Nevarez-Goodson, Executive Director of the Nevada Common on Ethics and our general counsel; thank you. Chairman Callicrate thanked Trustee Dent for his thorough recusal. Trustee Schmitz said that she has questions for the rest of the Board. As it relates to Alternate 2 [stone wainscot] and 3 [ceramic tile flooring in the restrooms], her opinion is that Alternate 2 [stone wainscot] and 3 [ceramic tile flooring in the restrooms] should not be included as that would put \$21,000 more, meaning now we would be putting \$91,800 back into the fund balance. She spoke one-on-one with our Engineering Manager relative to the issue with the ceramic tile flooring and she believes that is a necessity but she does feel that we need to be cost conscious and make the right decisions on behalf of our constituents so it is her opinion that Alternates 1 [aluminum deck railing] and 2 [stone wainscot] should not be included.

Trustee Morris made a motion to:

1. Award base bid to Daniel Fraiman Construction in the amount of \$687,000 for the Tennis Center Renovation Project.
2. Award add alternates #1, #2, #3 and #4 to Daniel Fraiman Construction in the amount of \$22,000 for the Tennis Center Renovation Project.
3. Authorize Chair and Secretary to execute the contract with Daniel Fraiman Construction based on a review by General Counsel and Staff.
4. Authorize Staff to approve change orders to the construction contract for additional work not anticipated at this time of up to 10% of the project bid – \$71,000.
5. Authorize Staff to enter into an Additional Services Addendum with BJG Architecture and Engineering totaling \$49,200 for services during construction of the project.

Trustee Wong seconded the motion.

Trustee Schmitz said she will not be voting for this motion because she believes firmly that we don't need to have the aluminum deck railing and the stone wainscot and that she is just one member of the Board and that is on agenda packet page 70 and that is the \$21,000 of the \$22,000 so item 2 on

the motion that was made. Trustee Wong said that it is not the time to nickel and dime a project as this one has been on the docket for many, many years and a long time coming. This project is actually from the last strategic plan and we are just now getting to it so she doesn't see the need to not nickel and dime the project.

Chairman Callicrate asked for any further comments, receiving none, he called the question – Trustees Wong, Callicrate and Morris voted in favor of the motion, Trustee Schmitz voted opposed and Trustee Dent abstained from voting. The motion passed.

**H.2. Review, Discuss, and Possibly Award a Construction Contract for the Water Reservoir Safety and Security Improvements Project – 2020/2021 Capital Improvement Project: Fund: Utilities; Division: PW Shared; Project # 2097DI1701; Vendor: Paso Robles Tank, Inc. in the amount of \$109,000 (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)**

Engineering Manager Chorey gave an overview of the submitted materials.

Trustee Morris said that he is pleased to see this come before us as it is good news with coming in \$70,000 under budget. While this is a relative small capital budget item, there are lessons learned on our estimating which is positive. He is not beating up Staff as he knows that they will learn from this as well. Engineering Manager Chorey said that Staff takes every opportunity to learn and noted that the District is seeing increased interest on our projects and we have many on our horizon; we are always looking to improve. Trustee Schmitz thanked Staff for meeting her at one of these tanks and explaining the work. On agenda packet page 421, which is the schedule, it is talking about the ten other reservoirs and the need to be done by September 30 and that she is curious about the comfort level of allowing this to go into November 15. Engineering Manager Chorey said that these are at a lower elevation within the District so for these three, he is more comfortable with the stated schedule.

Trustee Morris made a motion to:

1. Award a construction contract to Paso Robles Tank, Inc. in the amount of \$109,000 for the construction of the Water Reservoir Safety and Security Improvements Project.

2. Authorize Chair and Secretary to execute the contract with Paso Robles Tank, Inc. based on a review by General Counsel and Staff.

Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

**H.3. Review, discuss, and possibly direct Staff to explore a partnership with the Nevada Department of Transportation (NDOT) to allow for the possible replacement of up to 1,000 linear feet of Export Pipeline on State Route 28 in 2021 (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)**

Interim District General Manager Winquest said that he has been asked why this is on the agenda since Segment 2 is not our primary focus. The core reason it is on the agenda is because NDOT has presented this opportunity and it is Staff's job to present this opportunity to the Board and it is your decision as to what you want Staff to do. Chairman Callicrate said when there are opportunities to explore or to do the co-location, it is always advantageous to all the parties. This particular segment of pipe has ten to twenty years of life left in it and while he appreciates it personally that NDOT has approached the District, it is not the right time as we have far bigger concerns with other areas of the pipe and he is not ungrateful. Trustee Morris said that he is assuming that this won't be a huge resource load on us and as it is something that is worth looking at; how many hours are we looking at? Director of Public Works Joe Pomroy said that there are minor hours for the IVGID team and NDOT is very efficient. The entire scope is not defined so it may not be a small investment. Trustee Morris said, referencing agenda packet pages 582 and 583, and specifically agenda packet page 583 which is the location map, that if we were to do this, if co-location came up, we wouldn't do that because it would be afterwards. Director of Public Works Pomroy said yes, you are reading that correctly and that is why NDOT approached us. Trustee Morris said we are talking about a twenty-year lifetime on this pipeline so it is not a drop everything situation. Director of Public Works Pomroy said no defects have been identified and there is a twenty-year life span on that pipeline. Trustee Morris said it doesn't seem like it is something that we should proceed with. Trustee Dent said that he is in agreement with everyone and that he doesn't see a need as we have

twenty-years left on that pipe so it is not a cost worth proceeding with. Trustee Wong said that she is a little torn as she is not seeing the need and the potential to incur these costs right now and the timing just isn't lining up correctly. Chairman Callicrate asked Staff to please let NDOT that we appreciate them reaching out to the District but with the life span left in this segment, we have more pressing issues with other segments. Director of Public Works Pomroy thanked the Board for providing that direction and that he will let NDOT know that we appreciate them and their interest.

Chairman Callicrate, at 6:18 p.m. called for a break until 6:30 p.m.; the Board reconvened at 6:29 p.m.

#### **H.4. Review, discuss and possibly approve the Board of Trustees Handbook (Requesting Trustee: Trustee Sara Schmitz)**

Trustee Schmitz gave an overview of the submitted materials.

Trustee Schmitz asked about the orientation/training that Trustee Wong mentioned? Trustee Wong said it is the one that is offered after every election or appointment. Also, she doesn't feel like we should be so prescriptive because of maintenance and monitoring and to give us some latitude. Trustee Schmitz said, referencing agenda packet page 612 – onboarding section, number 3 – that she is assuming that is what Trustee Wong is referring to. As far as prescriptive, we have Trustees that understand the scope of what they need to know and that it is not prescriptive but rather to provide familiarity. There are portions of this handbook that are redundant to Policy 3.1.0 and she didn't remove any of these pages. When one looks through it, it is about keeping things current and up to date and that an example would be agenda packet page 611, which is from the existing handbook. In the very first paragraph, the role of the Board, in the middle of paragraph, is how each Trustee is welcome to submit agenda items and that is language that is covered in Policy 3.1.0. After receiving information from Ms. Miller, she went through the document and looked for redundancies. Look at agenda packet page 644, top of the page, meeting minutes. It is her feeling that agenda packet pages 644 through 648 are things that shouldn't be redundant to Policy 3.1. She realized that we do have some redundancies so she took them out of this handbook so we don't have to keep it up in two different places. Chairman Callicrate said that Trustee Schmitz has worked on this as it is a serious document that needs to have a periodic update, that it is a good point on Policy 3.1.0, and that he appreciates the work that has been done. Trustee

Morris said thank you to Trustee Schmitz for taking this on and that he is in favor of doing periodic looks at this document. This is a Trustee handbook as opposed to a Trustee policy and that one of the key things is that potential Trustee candidates can look at one document. We need to keep that in mind as we revise this, it being for perspective Trustees and then once elected, they can go into the policies. Trustee Schmitz said to look at agenda packet page 638, onboarding, as Ms. Miller brought up something that she missed and that is the submittal of Financial Disclosure Submittals. If we are trying to help someone, that was something that she brought up and maybe something that should be added. Trustee Schmitz continued that she didn't review the document for typographical and grammatical errors rather she presented some very valid concerns. The other thing she brought up was privileges. Ms. Miller was questioning privileges and that we can decide what we want this to be or not. She brought up the visit of once a week free of charge and that Trustees can expense a business lunch which is only our personal lunch and not taking a group to lunch. Trustee Schmitz continued that she had a question about the benefits so she worked with Director of Human Resources. It clearly states about purchase option just like any other employee would and thus this concern is clarified there. It is up to all of us to determine if we think all the privileges are okay or to make any changes. Chairman Callicrate said they are all valid points and that a business lunch is only for the Trustee which is important enough to put it in but don't take a whole entourage and that it is his hope that all of the current or future Trustees wouldn't abuse that privilege. On health insurance, he does purchase it and it seems pretty straight forward and there is no issue but he does understand citizens bringing that up. Going out once a week is appropriate and if you want to do more, then you can pay for it. Appreciates the work put in to this document and he understands it has had a lot of community input and that it gives an overview of what is needed to do your job. He would like to leave those pages in about Policy 3.1.0. Trustee Schmitz said it is a good idea and that one of the things that is on her to do list, which is slated for a July agenda, is to work to update Policy 3.1.0 which might be the opportunity to take a look at these pages and that she would like to take that approach and leave it the way it is for now. Trustee Dent said that is a good approach and that his other suggestion, referencing agenda packet page 644 at the top, meeting minutes, would be to reference the policy language to give us enough cover. Reference Policy 3.1.0 and leave it in for now and, if there are changes, then make those then. Trustee Schmitz said if there is differing language, Policy 3.1.0 supersedes. Trustee Morris said that he was in agreement and perhaps a very short preamble should be added to say that this is a general overview and, in all matters,



Board policies rule and that Trustees are reminded to read all the policies. Chairman Callicrate said that was a good suggestion. District General Counsel Nelson said it should also circle back to the Nevada Revised Statutes as well. Trustee Schmitz said that she will have District General Counsel Nelson review and it and that she is happy to put together a preamble. The other thing that she has done is to write down all the typographical and grammatical errors. Chairman Callicrate said that he would like to have one more review and then have it come back for a final approval. Trustee Morris said that he concurs with that recommendation with one proviso and that is unless we bring this back after Policy 3.1.0, that we can always change it. Trustees Dent and Wong said that works for them.

**I. APPROVAL OF MINUTES (for possible action)**

**I.1. Meeting Minutes of Regular Meeting of May 6, 2020**

Trustee Schmitz said that she just hasn't had a chance to get her changes done. Chairman Callicrate asked District General Counsel Nelson if these had to be approved right now. District General Counsel Nelson said yes and that the Board can approve them to be in compliance.

Trustee Morris made a motion to approve the May 6, 2020 minutes with grammatical edits. Trustee Dent seconded the motion. Chairman Callicrate called the question and the motion was unanimously passed.

**J. BOARD OF TRUSTEES UPDATE (NO DISCUSSION OR ACTION) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA\***

Trustee Wong congratulated all the 2020 Incline High School graduates.

**K. PUBLIC COMMENTS\***

Linda Newman said for clarification, Tri-Strategies were not engaged by the Board in the last fiscal year. They were engaged under Mr. Pinkerton's "discretionary spending authority." To her understanding, they are being paid \$6,000 per month for public relations and lobbying. That is \$72,000 annually. Her questions are why do we need a lobbyist now? And, why do we need to hire a lobbying firm for our public relations and communications? Can't we hire someone locally to be our Communications Director? The

engagement of Tri-Strategies for any purpose should be brought to the Board for a vote. She has few more questions. Considering that we need a written comprehensive framework of internal controls to prepare the District's financial statements for the upcoming audit, what is the timeline and the plan for an independent consultant to develop effective internal controls? Secondly, since our Utility Fund is underwater, what is the plan and date for an independent firm to provide a utility rate and capital reserve study? Also, could you advise what other architectural design firms besides TSK was considered for pre-design of the new Burnt Cedar Pool? And, in conclusion, she appreciates the brevity of this meeting.

Frank Wright said he is a candidate for the Board and that he wanted to talk about the handbook and the instructions to Board members. The Board has got to be informed so stick this in the handbook – when you vote to approve a budget, you are putting yourself on the firing line. If you violate the law, education must come from an attorney who has a background. You have people who are pretty sharp in a municipality. You also know that in the indoctrination of new Board members, they were given faulty information by our past legal counsel. You are in charge, you are doing things that this District needs and to stick in an indoctrination session to scare into following other people's direction, it is wrong but it is the way in which our community has been operated. You come before the Board and bring vital information that needs to be discussed and reacted to. You need to listen to common sense however no Board member is allowed to react, it is like talking to a wall, and then being told to sit down and shut up. He is not sure that the community is getting any kind of feedback however it has gotten better than it was. He is asking that we have community involvement and start to change the culture here and include our community. We are working for our community and not for the tourists who are coming here. Money has just been blown. Support the infrastructure and support the people.

Cliff Dobler said that he had great conversations this week with the Director of Finance and Interim District General Manager. When we started talking about the revenues of the Utility Fund and we all kind of know that the Utility Fund has water and sewer but that we farmed out the solid waste to Waste Management and we get a ten percent royalty on that and it also seems like we are administering a Tahoe Water Suppliers Association (TWSA) and then we are doing a lot of snow removal for, he guesses, other venues within the District. There are \$179,000 in revenue for TWSA but we spend \$210,000 in expenses and for the solid waste, which we get ten percent of the revenues from what Waste Management earns and then we have

\$321,000 in expenses to collect that check. We have in the budget \$241,000 for snow removal without knowing the costs of what we are supplying to the other venues. The Director of Finance and he started thinking about this and we think that the rates for sewer and water are to recover the costs to provide water and sewer but a portion of those costs are being used for snow removal. So the sewer and water rates are actually set higher than they need to be because what we are doing is we are shifting ahh we are using those expenses to do snow removal. We also noticed that in the budget our sewer rates he guesses were not set high enough so what we did is transferred about \$150,000 of the water rates to the sewers and again that probably shouldn't be done. The Board needs to have an agenda item about the collection of that fee from Waste Management and what are we doing for \$321,000 in expenses? What do we get out of managing TWSA? How do we determine what the costs are that should be paid by the other venues for snow removal? He and the Director of Finance thought about it today a lot and this morning and he thinks we really ought to have an agenda item and explain because this is around three quarters of a million dollars and we are having some much difficulty in the Utility Fund anyway we ought to get clarification that this is all just getting kind of buried in the tight little numbers that we do on the State budget but it should be separated and better understood. Boy, that \$321,000 that we are spending in expenses is really bothersome to him.

Gail Krolick said that would like to commend Chairman Callicrate, Board of Trustees and Interim District General Manager Winquest as she did see a sign that was put up and then the Interim District General Manager worked very quickly to solve the situation and calm the social media posting. We all make mistakes and the Board of Trustees is doing a remarkable job. She knows that some people would like to see you move more quickly but you are doing a great job so thank you.

Yolanda Knaack said thank you for all your hard work especially for working on the Trustee handbook and she would like to know why we have a lobbyist year round when the Legislature only meets every other Spring.

**L. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)**

The Interim General Manager and the Board of Trustees discussed the long range calendar. There will be meetings on 6/23 at 3 p.m., 6/30 at 4 p.m. and 7/8 at 6 p.m. ending by 8 p.m.

**M. ADJOURNMENT (for possible action)**

The meeting was adjourned at 7:20 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

Attachments\*:

\*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Aaron Katz (12 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item H(3) – Exploration of possible partnership with Nevada Department of Transportation (“NDOT”) re possible replacement of approximately 1,000 lineal feet of effluent export pipeline in State Highway 28 “SR-28”)

Submitted by Aaron Katz (31 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – Our vaulted Staff have no ethics when it comes to the beaches and because the IVGID Board (“Board”) refuse to extend equal treatment, members lack the same ethics

Submitted by Aaron Katz (26 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item H(4) – Possible approval of revised Board of Trustee’s member handbook

Submitted by Aaron Katz (8 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item E(1) – District Staff Updates – Presentation by Tri-Strategies reporting on immediately prior/future State Legislative Sessions

Submitted by Aaron Katz (17 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – More evidence of Recreation (“RFF”) and Beach (“BFF”) facility fee waste – Food, appetizers, popcorn and drink provided at

public Board meetings, at a cost to local parcel owners paying the RFF of \$440 or more per meeting

Submitted by Alexandra Profant (16 pages): FORMAL Public Comment submitted by Alexandra Profant, and Peter Profant on half of ourselves/Profant Family Trust(s) (This comment includes Exhibits A-E) This comment contains private and personal information

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(3) – EXPLORATION OF POSSIBLE PARTNERSHIP WITH NEVADA DEPARTMENT OF TRANSPORTATION (“NDOT”) RE POSSIBLE REPLACEMENT OF APPROXIMATELY 1,000 LINEAL FEET OF EFFLUENT EXPORT PIPELINE IN STATE HIGHWAY 28 (“SR-28”)**

**Introduction:** According to staff NDOT proposes “drainage, stormwater and other (SR-28) highway improvements” inclusive of the location where IVGID proposes replacing approximately 1,000 lineal feet of segment 2 of the effluent export pipeline where Marlette Creek crosses under SR-28 just south of the driveway for the Thunderbird Lodge<sup>1</sup>. NDOT apparently proposes partnering with IVGID to “share in the construction costs...of pavement maintenance...traffic control...and permitting ...under their permit...rather than undertaking those costs alone at some point in the future.”<sup>2</sup> Mr. Pomroy proposes the “authority to explore this partnership.”<sup>3</sup>

Given Mr. Pomroy’s demonstrated lack of contract negotiation skills, I caution to allow him to negotiate anything with NDOT (or anyone else for that matter). And that’s the purpose of this written statement.

**NDOT’s Proposed Agreement With IVGID:** NDOT’s sample agreement for any partnership with IVGID is set forth at pages 573-583 of the 6/10/2020 Board packet. Briefly summarizing, NDOT proposes unspecified “drainage, stormwater and other (SR-28) highway improvements” in the construction season for 2020-21. Apparently some of those improvements will take place where IVGID possibly proposes replacing up to approximately 1,000 lineal feet of segment 2 of the effluent export pipeline where Marlette Creek crosses under SR-28 just south of the driveway for the Thunderbird Lodge<sup>3</sup>. In order to allegedly share costs with IVGID, NDOT proposes contracting with *its* contractor(s) to relocate and adjust IVGID’s facilities (i.e., up to approximately 1,000 lineal feet of the District’s effluent export pipeline) per IVGID’s approved plans. Per the proposed contract, IVGID will agree to accept NDOT’s contractor’s relocation and adjustments of the District’s facilities, *and to pay for them*. Although according to ¶4 of the proposed agreement NDOT agrees to secure a cost estimate for relocation and adjustment of IVGID’s facilities, IVGID agrees “**actual costs m(ay) exceed th(e) estimated amount,**” NDOT “in its sole discretion may charge up to (an *additional*) SEVENTEEN percent (17%) [or] Construction Engineering to all or part of the...adjustment costs,” and IVGID “**shall**

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<sup>1</sup> See pages 570-571 of the packet of materials prepared by staff in anticipation of this June 10, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-10-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-10-2020.pdf) (“the 6/10/2020 Board packet”)].

<sup>2</sup> See pages 571-572 of the 6/10/2020 Board packet.

<sup>3</sup> See page 571 of the 6/10/2020 Board packet.

*pay (NDOT's) invoices.*"<sup>4</sup> Which means whatever those costs end up being, IVGID will be compelled to pay them!

**Because Mr. Pomroy's Past Negotiating Skills With NDOT Have Cost the District Many Hundreds of Thousands of Dollars, WHY WOULD ANYONE WANT TO GIVE HIM A SECOND BITE AT THE NDOT APPLE?** Mr. Pomroy being the less than transparent public employee he really is, attempts to convince the Board it should allow him to proceed as he suggests because "in August 2017...the District...entered into a (similar) Interlocal Agreement with NDOT...for construction of effluent export pipeline repairs as part of the SR-28 shared use pathway project"<sup>3</sup> and presumably, all went well. Well I want to take the Board back to March 10, 2010 when Mr. Pomroy sought and obtained approval to enter into a similar agreement with NDOT that eventually *ended up costing the District over \$252,633.08 more than originally budgeted!*

At the (Board's) March 10, 2010...meeting, the Board approved entering into an Adjustment of Utility Facilities Contract with NDOT in the amount of \$1,099,089 for the relocation, adjustment and removal of water and sewer facilities located (under SR-28 in Crystal Bay) in the NDOT right-of-way."<sup>5</sup> Similar to the proposed agreement Mr. Pomroy has submitted to the Board, "IVGID was to pay the bid amounts plus NDOT staff time for construction administration for these bid items."<sup>5</sup>

"NDOT publicly bid this project...Q&D (Construction) was the overall responsible low bidder. NDOT awarded the construction contract to Q&D."<sup>5</sup> But because Q&D's winning bid (\$1,228,838.28) with \$122,884 of NDOT construction engineering costs was higher than its "construction contract for bidding" (\$1,099,089), IVGID was presented with "a revised agreement (which) adjust(ed) the original estimate (by \$252,633.08) based on the actual bid prices submitted by Q&D."<sup>6</sup>

"If this was a district project, (IVGID) could reject all bids, re-budget the project and then rebid the work once..funds were collected...through utility rates."<sup>6</sup> But because this was a NDOT project, "the District c(ould)n't reject the bid prices nor...re-bid the work...According to...Section 4 (of)...the Contract (with NDOT, the District was)...required to pay the actual costs based on the bids."<sup>6</sup>"The contract that was submitted was an estimate only, and...the District signed up for whatever they came back with."<sup>7</sup>

***So why would we ever enter into a similar agreement? And why would Mr. Pomroy suggest that we do?***

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<sup>4</sup> See ¶14, page 575 of the 6/10/2020 Board packet.

<sup>5</sup> Attached to this written statement is a May 2, 2011 staff memorandum prepared by Mr. Pomroy which at page 2 recites this quoted language. The memorandum is marked as Exhibit "A."

<sup>6</sup> See page 3 of the attached May 2, 2011 memorandum.

<sup>7</sup> I have attached the portion of the minutes of the Board's May 11, 2011 meeting where this agenda items was discussed and the quoted language appears as Exhibit "B" to this written statement.

I believe it was Albert Einstein<sup>8</sup> who shared “the definition of insanity (a)s doing the same thing over and over again and expecting a different result.”

**Moreover, Why is Mr. Pomroy Even Suggesting a Project Such as the Current One Given it is Not Part of Segment 3 of the Effluent Pipeline Replacement Project?** The District is experiencing enough challenges in finding a project manager to administer prosecution of the repair/replacement of segment 3 of the effluent pipeline project, and the money to pay for it. So why would staff allow itself to become sidetracked with a totaling different and more expensive project?

**Conclusion:** It’s time for this Board to remove Mr. Pomroy from negotiating any project. And it’s time to make clear the District doesn’t enter into contracts like the subject matter which don’t lock in an agreed upon price. And to those asking why your sewer and water rates are as high as they are, and never seem to be reduced, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>8</sup> Go to <https://quoteinvestigator.com/2017/03/23/same/>.



**EXHIBIT "A"**

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** William Horn  
General Manager

**FROM:** Joe Pomroy, P.E.  
Director of Public Works

**SUBJECT:** Revised Nevada Department of Transportation (NDOT) Agreement  
for the Adjustment of Utility Facilities

**DATE:** May 2, 2011

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### **I. RECOMMENDATION**

Staff recommends that the Board of Trustees makes a motion to authorize Staff to enter into an Amended Agreement with the NDOT for the adjustment of utility facilities associated with NDOT Project SPF-028-1(20), SR 28 Drainage Project for \$1,351,722.08.

### **II. BACKGROUND**

As a requirement of IVGID's use of public rights-of-way for sewer and water utility improvements, the District must adjust our facilities to comply with the requirements of other public projects. NDOT will be installing stormwater collection and treatment systems on State Route (SR) 28 from SR 431 to Crystal Bay stateline in the 2011 to 2014 construction seasons.

Standard procedure for this type of work is that the utility, whether it is water, sewer, gas, phone or electric, should relocate its facilities prior to the start of the NDOT project. In this situation, this was determined to be a major impact to the traveling public because it would require road closures on SR 28 for an additional summer while IVGID relocated its facilities as well as push the NDOT project construction schedule back one year. Both parties recognized the efficiencies in co-constructing the work to facilitate schedule and reduce impacts to the traveling public. Therefore it was agreed upon to incorporate the IVGID utility relocates into the NDOT construction project.

★ At the March 10, 2010 Board of Trustees meeting, the Board approved entering into an Adjustment of Utility Facilities Contract with NDOT in the amount of \$1,099,089 for the relocation, adjustment and removal of water and sewer facilities located in the NDOT right-of-way. The contract includes installation of 4390 linear feet of sewer main, installation of 77 feet of watermain, 11 new manholes to be installed, removal of 11 manholes, removal of 5500 linear feet of sewer main and removal of 77 feet of watermain.

The original agreement outlined the responsibilities of the two parties. NDOT included the bid items for the adjustment of IVGID utilities in their construction contract for bidding. IVGID was to pay the bid amounts plus NDOT staff time for construction administration for these bid items. NDOT has bid the project and awarded the construction contract to Q&D Construction. NDOT has sent an amendment to the original agreement to adjust the original contract price based on the pricing to the low bid contractor, Q&D Construction.

### III. BID RESULTS


NDOT publicly bid this project to five pre-qualified contractors. Four contractors submitted bids and Q&D was the overall responsible low bidder. NDOT awarded the construction contract to Q&D and then prepared and sent a revised agreement to the District on April 18, 2011. The revised agreement adjusts the original estimate based on the actual bid prices submitted by Q&D Construction; the table below shows the bid summaries. Note that Q&D had the lowest total project bid but not the lowest bid for the District's share of the work.

<b>Contractor</b>	<b>Total Project Bid</b>	<b>District's Share</b>
<b>Q&amp;D Construction</b>	<b>\$5,613,054.00</b>	<b>\$1,228,838.25</b>
Burdick Excavating	\$6,093,628.00	\$1,179,877.50
A&K Earthmovers	\$6,556,000.00	\$1,320,312.25
Diablo Contractors	\$9,942,038.00	\$2,196,170.00

The District's share of the cost is shown in the following table. There is an item for 10% of the bid amount for construction and contract management by NDOT personnel. The amount paid to NDOT is to be paid according to the agreement.

Item	Cost
Construction Cost	\$1,228,838
Construction Engineering Costs	\$122,884
<b>Total Cost</b>	<b>\$1,351,722</b>

#### IV. FINANCIAL IMPACT AND BUDGET

 The Board of Trustees approved the agreement with NDOT for \$1,099,089 in 2010. The amended agreement increases the District's project cost share to \$1,351,722.08, an increase of \$252,633.08. The original estimate came from NDOT and the amended agreement is based on Q&D Construction bid prices. The District can't reject the bid prices nor can we re-bid the work. If this was a District project, we could reject all bids, re-budget the project and then rebid the work once the funds were collected for the work through the utility rates. The District must have its facilities relocated in the NDOT right-of-way according to the NRS and our permits for our existing utilities and according to the Contract we are required to pay the actual costs based on the bids. The original agreement stated in Section 4., "IVGID agrees to pay the actual costs plus a portion of the Project's Construction Engineering costs allocated to the adjustment of IVGID's Facilities based on a ratio of IVGID's project costs to the State's project costs. The costs may be greater or less than the estimated costs identified in EXHIBIT A and are inclusive of all costs necessary to adjust IVGID's Facilities..."

This project is contained in the draft 2010/11 and 2011/12 IVGID CIP Budget under Sewer 15, SR-28 Crystal Bay Utility Relocations. The total project budget is \$1,150,000. Staff will adjust the CIP in the next budgeting process to include an additional \$200,000 in the CIP for this work. Staff will look for cost savings and adjustments to other work to keep the CIP cost neutral because of these additional costs.

#### V. ALTERNATIVES

This is a requirement of IVGID's use of public rights-of-way for our utility infrastructure. The District must adjust its facilities to comply with the requirements of NRS, our right-of-way occupancy permits and the existing contract NDOT.

**VI. BUSINESS IMPACT**

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

**EXHIBIT "B"**

time so we can make an educated decision based on all the facts and that he does agree with awarding it to the low bidder.

General Manager Horn said that he needs some direction from the Board because the reason it didn't get approved the last time is because the Board wanted to go with the local business thus Staff needs direction so we can bring you the total package that you want.

Chairman Fuller said as long as our excess carriers are happy with the underlying carriers and knowing that Alpine has served us very well, we are here to make a business decision.

Hearing no further comments from the Board, Chairman Fuller asked for public comment.

Aaron Katz said that he is favor of the motion and that he hopes that this whole episode will be recalled for future similar occurrences. Typically, proposals like these never result in bidding which is disingenuous because it wouldn't have been bid yet it was bid. On similar matters, it should be put out to bid so that the best price and product goes to the public.

Hearing no further public comment, Chairman Fuller brought the matter back to the Board.

Trustee Epstein said that companies that are bidding on projects for the District need to be careful when they are preparing their bids so that we don't have this situation occur again.

Chairman Fuller called the question and the motion was passed unanimously.


**J.5. Revised Nevada Department of Transportation (NDOT) Agreement for the Adjustment of Utility Facilities (*moved from Consent Calendar Item I.7.*)**

Director of Public Works Joe Pomroy gave an overview of the submitted memorandum.

Trustee Wolfe asked if there was any recourse available with the State; Director of Public Works Pomroy said no.

Chairman Fuller asked how come they were so far off with their original estimates especially in this environment. Trustee Simonian said that it may have to do with prevailing wage which hasn't been discounted. General Manager Horn said that NDOT did have to take this before a public hearing to get it approved. Director of Public Works Pomroy said that it was certified once they get a bid but that they are governed by a whole different section of the Nevada Revised Statutes (NRS). District General Counsel Brooke confirmed that was correct and that they have to take the low bid however the District is paying for certain components and that there is nothing the District can do about this. General Manager Horn added that this is another example of an unfunded mandate where the District doesn't have a choice.

Trustee Weinberger asked if the District could have done the project independent of NDOT. Director of Public Works Pomroy said that is the District's typical procedure but that the conflict had to be resolved thus the projects were combined. Trustee Weinberger said so the District's opportunity to combine was lost. Director of Public Works Pomroy said yes because of the right-of-way and that there were gains in combining because if it had been bid out separately, there is a good chance that the District would be paying more. Trustee Wolfe said so in the end it would have cost the District more; Director of Public Works Pomroy said yes. Trustee Epstein said whether we agree or not, in the past, we have always joined forces to do this type of construction work which takes less time, costs less, and has less inconvenience, etc. If we were to go it alone, it would cost us more.

Trustee Weinberger said it would be nice to investigate that aspect a little more; on agenda packet page 47, the approved agreement is just over one million dollars and the District never agreed to that. District General Counsel Brooke said that the contract that was submitted was an estimate  only and that the District signed up for whatever they came back with. Chairman Fuller said, being blunt, we don't have choice. Trustee Weinberger said that the next time, if it is open ended like this, we need to know that information up front.

Trustee Epstein made a motion to authorize Staff to enter into an Amended Agreement with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Project SPF-028-1(20), SR 28 Drainage Project for \$1,351,722.08. Trustee Simonian seconded the motion.



Chairman Fuller opened the matter for public comment. Hearing no public comment, Chairman Fuller brought the matter back to the Board and called the question – Trustees Weinberger and Wolfe abstained from the vote and Trustees Fuller, Epstein and Simonian voted in favor of the motion; the motion passed.

**J.6. Recommendation for outsourcing food and beverage (alcoholic and non-alcoholic) at the Burnt Cedar and Incline Beaches (moved from Consent Calendar Item 1.8.)**

Trustee Weinberger asked what the agreement is. General Manager Horn said Incline Spirits will be paying the District the \$35,000 in five installments, they will be constructing a couple of tiki bars purchased by them, Brimm's will be serving beer and wine at the start and there will be an internal agreement to allow cross serving between the two vendors as Incline Spirits wants to stay open later so they will be purchasing pre-packaged food items and paying full price to Brimm's so that the District gets its full 15% on the food, and while Staff purposely excluded the discount to District employees, Brimm's would like to offer a 50% discount to District employees. General Manager Horn continued that the Request for Proposal did not include serving Coca-Cola products and that pricing is at their discretion. While the District would have preferred to work with one vendor, all entities met, worked through the challenges, and achieved 100% of the original intent. Trustee Weinberger followed by asking if there will be wait service for both food and the bar. General Manager Horn asked Will Bingham of Incline Spirits and Doug Brimm of Brimm's to respond. Mr. Bingham said that wait service was included in the proposal to accommodate the crowds and that Incline Spirits will be providing the alcoholic beverage service and that it will include the ability to deliver to the beaches. Mr. Brimm added that the two parties will collaborate to provide great service and products to the customers.

Trustee Weinberger made a motion to:

Allow the General Manager and District General Counsel to prepare and fully execute an agreement with The Brimm Group, Inc. dba Brimm's, A Catering Company to operate the Food and Beverage concession at the Burnt Cedar Pavilion and Beach and Incline Beach for three years with an option for a second three year extension.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR VAULTED STAFF HAVE NO ETHICS WHEN IT COMES TO THE BEACHES AND BECAUSE THE IVGID BOARD (“BOARD”) REFUSE TO EXTEND EQUAL TREATMENT, MEMBERS LACK THE SAME ETHICS**

**Introduction:** As if our beaches weren’t overcrowded enough, as our beach steward and fiduciary, staff encourage Hyatt Lake Tahoe Hotel (“Hyatt”) guests to come onto our beaches as long as they pay a guest fee. Yet if the guest is the guest of any other local parcel/dwelling unit owner with beach access, he/she is treated disparately. And that’s the purpose of this written statement.

**IVGID is the Steward and Fiduciary of Local Parcel Owners With Beach Access Insofar as the Beaches Are Concerned:** Read the beach deed<sup>1</sup>:

“It is hereby covenanted and agreed that the (beaches)...and any and all improvements now or hereafter located thereon, shall be held, maintained and used by (IVGID)...only for the purposes of recreation by, and *for the benefit of*, property owners and their tenants...within IVGID as (then) constituted, and, as the Board...may determine, the guests of such property owners.”<sup>2</sup>

**Since 1996 IVGID’s Boundaries Have Encompassed Incline Village and Crystal Bay:** “Both Incline Village and Crystal Bay, Nevada are located within Washoe County, the entity that had the authority to create IVGID, and they are both unincorporated areas within Washoe County.”<sup>3</sup> “In the late 1960s, IVGID began planning to expand its sewage collection and treatment facilities to serve the entire District and export the treated effluent out of the Tahoe Basin...In 1978...IVGID served the (former)...Crystal Bay General Improvement District (“CBGID”) with sewer service through an agreement until 1996”<sup>4</sup> when CBGID “brought...their water system...up to IVGID standards,” and the two GIDs were formally merged in 1996.

**IVGID’s Disingenuous Mantra:** “One District – One Team.”<sup>5</sup>

**There is *NOTHING* “One” About Crystal Bay Insofar as Our Beaches Are Concerned:**

**But There is *EVERYTHING* “One” About the Hyatt Insofar as Our Beaches Are Concerned:**

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<sup>1</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach\\_Deed.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach_Deed.pdf).

<sup>2</sup> See page 1, line 28-2, line 6 of the beach deed.

<sup>3</sup> Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid>.

<sup>4</sup> Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>.

<sup>5</sup> Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/mission-vision>.

**IVGID Staff Encourage Tens of Thousands of Hyatt Guests Annually to Access and Use Our Beaches as Long as Those Guests Pay Guest Fees:** Recently our interim General Manager, Indra Winquest, directed staff to create a sign relating to Hyatt guest beach access, and to locate that sign at the entrance to Incline Beach. An image of that sign is attached as Exhibit "A" to this written statement. Read the sign:

"Obtain (a) Guest Access Ticket at (the) Hyatt Front Desk, Present (the) Access Ticket at Any IVGID Beach Gate...and Pay (a) Fee to Enter."

**IVGID Staff Know That the Overwhelming Majority of Those Guests Who Actually Enter Our Beaches Do NOT Pay Guest Fees:** They simply cross the unattended bridge which connects Hermit to Incline Beach.

**I Am an Owner of Property Located Within IVGID's June 4, 1968 Boundaries:** Therefore my wife and I have beach access.

**Years Ago I Announced at an IVGID Board Meeting That Henceforth, All Residents of Crystal Bay Were My Guests Insofar as Beach Access Were Concerned:** I instructed the Board and staff in attendance that upon presenting evidence of Crystal Bay residency and paying the applicable beach guest fee (just like Hyatt guests), staff should make the beaches available for their access and use.

**But Staff Refused, and Continue to Refuse to Comply With My Guest Designation:** Staff refuse to allow my Crystal Bay guests to access and use the beaches.

**How Can My Fiduciaries, IVGID Staff, Allow the Unaccompanied Guests of the Hyatt to Enter Upon and Use Our Beaches, and Yet Deny This Same Privilege to My Guests?**

**I Therefore Ask the Board to Direct Mr. Winquest to: Cause Creation of Signs, Similar to Exhibit "A," Which Instructs Crystal Bay Residents That They May Obtain Access and Use of the Beaches by Identifying Themselves as Crystal Bay Residents and Paying the Applicable Guest Fee; and, to Locate These Signs at the Entrances to Incline and Burnt Cedar Beaches:**

**But Since We All Know the Board Will Ignore My Request, Let the Record Clearly Show That it is Just as UNETHICAL as Staff Insofar as Our Beaches Are Concerned:**

I have previously recounted the history surrounding IVGID's acquisition of the beaches<sup>6</sup>. To briefly recount,

Incline Village was developed by Crystal Bay Development Co. ("CBD").

Rather than paying for and installing the basic infrastructure requirements (water, sewer, storm drainage, streets and gutters, etc.) of any major development, the principals of CBD lobbied the

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<sup>6</sup> See pages 279-313 of the packet of materials prepared by staff in anticipation of the Board's August 27, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_8-27-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_8-27-18.pdf) ("the 8/27/2018 Board packet")].

State Legislature to create general improvement districts (“GIDs”) with the powers to: acquire and construct streets, gutters, water, sanitation and storm drainage systems; issue bonds to pay for their acquisition and construction; and, assess local parcel owners specially benefited by these improvements with the bonds’ servicing costs.

CBD’s principals were successful in their lobbying efforts and in 1959 the Legislature created the precursor to NRS 318; the General Improvement District Law<sup>7</sup> (“GID law”).

Given CBD was essentially the owner of all Incline Village property, its principals were successful in convincing the Washoe County Board of Commissioners (“County Board”) to create IVGID on June 5, 1961. IVGID’s initiating ordinance granted the GID the basic powers to: furnish facilities for streets, gutters, water, sanitation and storm drainage systems; issue bonds to pay for their acquisition and construction; and, assess local parcel owners specially benefited with the bonds’ servicing costs.

Notably, the GID law did not recognize “public recreation” as a possible basic power that could be granted to GIDs by their County Boards.

IVGID’s initial trustees were all principals of CBD, or alternatively closely aligned with the interests of those principals.

Unsurprisingly then, shortly after IVGID’s creation, millions of dollars of bonds were issued to pay for the construction of streets, gutters, water, sanitation and storm drainage systems. And the future purchasers of Incline Village were specially assessed with the bonds’ servicing costs.

As CBD sold Incline Village building lots, it represented to purchasers that included in their purchase price was membership in an homeowners’ association (“HOA”) which would own and operate the beaches as a private property amenity.

But property sales weren’t as brisk as hoped for and as a result, CBD did not have financial wherewithal to convey the beaches to the HOA. So their principals lobbied the State Legislature to add “public recreation” as an additional basic power which could be granted by the County Board so IVGID could: purchase the beaches from CBD; issue bonds to pay for their acquisition and improvement; and, assess local parcel owners specially benefited with the bonds’ servicing costs.

And in 1965 they were successful. A handful of months later, IVGID’s CBD dominated Board was successful in convincing the County Board to grant IVGID the basic power to furnish facilities for public recreation.

Now what I am about to recount, I first recounted in a comprehensive written statement submitted at the Board’s February 13, 2015 meeting for inclusion in the minutes of that meeting<sup>8</sup>:

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<sup>7</sup> See NRS 318.010.

On June 4, 1968 CBD's successor conveyed the beaches to IVGID. But prior to this conveyance, the IVGID Board negotiated the intended beach deed language with CBD's principals; i.e., themselves. And that language was expressly crafted so that "the occupants of hotels and motels" within IVGID's then boundaries would be entitled to beach access. In fact in 1967, Art Wood, the primary principal in CBD, was the owner of the hotel which subsequently became King's Castle and then the Hyatt. Does that explain why the occupants of hotel and motel rooms were given easement access to the beaches?

In anticipation of that conveyance, IVGID had to arrange for revenue bond financing and a funding source to pay the servicing costs of those bonds. So it adopted Resolution 419 which was later amended by Resolution 451 to create that funding source; today's Recreation Facility Fee ("RFF").

I have attached Resolution 419 as Exhibit "B" to this written statement, and placed an asterisk next to ¶7(e), because I think it's important for this Board and the public to see that because "the occupants of hotels and motels" were granted beach access, like all other users, they were expected to pay the RFF. And as the Board and the public can see, hotels and motels were assessed a separate RFF for each of its rooms or units "intended for occupancy by a person or persons."

Each fiscal year thereafter, through and including 1981-82, each hotel and motel room or unit intended for occupancy by persons was assessed a separate RFF. Again because I think it's important for this Board and the public to see, I have attached portions of Resolution 1397 as Exhibit "C" to this written statement, and placed asterisks next to page 1 of the Report for the Collection of the 1981-82 RFF on the county tax roll, ¶3(f) of that Report (both adopted at ¶15 of that resolution), and page 69 which documents that the Hyatt was assessed \$40,170 in RFFs (note the asterisk next to this number). Again the Board and the public can see, the Hyatt was assessed a separate RFF for each of its then 412 main building rooms or units "intended for occupancy by...persons."

Now let's go to 1982-83 and Resolution 1424. Again because I think it's important for this Board and the public to see, I have attached portions of Resolution 1424 as Exhibit "D" to this written statement, and placed asterisks next to page 1 of the Report for the Collection of the 1982-83 RFF on the county tax roll, ¶(F) of that Report (both adopted at ¶15 of that resolution), and page 65 which documents that the Hyatt was assessed a single \$175 RFF (note the asterisk next to this number). The Board and the public can see that there was a change. Instead of being assessed a separate RFF for each hotel or motel room or unit "intended for occupancy by...persons," hotels and motels were assessed the same as any other commercial parcel zoned TC or CC; i.e., a single RFF.

So why the change? Why wasn't the beach deed modified to delete the occupants of hotels' or motels' right to beach access? No one seems to know the answers but I'm guessing there are a whole lot of people who can speculate.

**Notwithstanding the Hyatt is Comprised of at Least 554 Hotel Rooms or Units Intended for Occupancy by Persons, and it is Assessed But Two (2) RFFs: and two Beach Facility Fees ("BFFs").**

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<sup>8</sup> See pages 175-251 of the packet of materials prepared by staff in anticipation of the Board's March 25, 2015 meeting ("the 3/25/2015 Board packet").

Today's Hyatt consists of "422 hotel rooms, including 35 suites,"<sup>9</sup> 24 "private waterfront cottages"<sup>10</sup> equipped with...kitchenette(s),"<sup>11</sup> 3 restaurants<sup>12</sup>, and, sits on two (2) parcels. APN 127-010-09 is the parcel for the hotel proper. APN 127-280-02 is the parcel for the 24 waterfront cottages, and the Lone Eagle Grille Restaurant. Notwithstanding the foregoing, the Hyatt is assessed but two (2) RFFs (one per parcel). To document the foregoing, I have attached the county tax bill details for the hotel as Exhibit "E" to this written statement, and placed an asterisk next to the single RFF/BFF. Additionally, I have attached the county tax bill details for the restaurant and cottages as Exhibit "F" to this written statement, and placed an asterisk next to the single RFF/BFF.

**Nothing Stops this Board From Resuming the RFF/BFF Assessment of Hotel or Motel Rooms or Units Intended for Occupancy by Persons:** Whatever benefit the occupant of a dwelling unit realizes from the District's recreational facilities over a year period of time, don't the many different occupants of a hotel or motel room intended for occupancy by persons realize the same if not a much greater benefit? So why is the Hyatt receiving preferential treatment?

**On June 10, 2020 I Made an E-Mail Request of the Board to More Fairly and Equitably Apportion the RFF/BFF Insofar as the Hyatt is Concerned**<sup>13</sup>: On May 27, 2020 the Board approved Resolution 1879<sup>14</sup> which established the RFF/BFF and elected to have the County Treasurer collect the same on the county tax roll. In that resolution each Board member affirmed a series of representations of fact and findings WITHOUT ANY EVIDENCE to support them. Specifically, each Board member represented that:

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<sup>9</sup> Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt>. According to page 24 of the Incline Residents and Homeowners Association's October 29, 1997 letter to the Washoe County Grand Jury (page 248 of the 3/25/2015 Board packet), a total of "458 rooms in the main building."

<sup>10</sup> Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt/rooms>. According to page 24 of the Incline Residents and Homeowners Association's October 29, 1997 letter to the Washoe County Grand Jury (page 248 of the 3/25/2015 Board packet), "48 living room, 1 bedroom suites and 24 living room, 2 bedroom suites...located on the beach side of Lakeshore Blvd."

<sup>11</sup> Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt>.

<sup>12</sup> Go to [https://www.reservations.com/hotel/hyatt-regency-lake-tahoe-resort-spa-and-casino?rmcid=rcc4&msclkid=67c5d2eb50271276db718c36633cf6b3&utm\\_source=bing&utm\\_medium=cp&utm\\_campaign=Top%20Hotels&utm\\_term=Hyatt%20Regency%20Lake%20Tahoe%20Resort&utm\\_content=Hyatt%20Regency%20Lake%20Tahoe%20Resort,%20Spa%20and%20Casino\\_1737379#amenities](https://www.reservations.com/hotel/hyatt-regency-lake-tahoe-resort-spa-and-casino?rmcid=rcc4&msclkid=67c5d2eb50271276db718c36633cf6b3&utm_source=bing&utm_medium=cp&utm_campaign=Top%20Hotels&utm_term=Hyatt%20Regency%20Lake%20Tahoe%20Resort&utm_content=Hyatt%20Regency%20Lake%20Tahoe%20Resort,%20Spa%20and%20Casino_1737379#amenities).

<sup>13</sup> A copy of that e-mail is attached as Exhibit "G" to this written statement.

<sup>14</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) ("the 5/27/2020 Board packet")].

**Conclusion:** I am tired of staff's discriminatory treatment of local property owners compared to the treatment received by their favored commercial/other collaborators. If it's acceptable for staff to honor the Hyatt's labeling of its commercial customers as "guests" for purposes of beach access, why isn't it acceptable for me to honor my labeling of Crystal Bay parcel owners as "guests" for the same beach access? I therefore ask that the Board instruct staff to give beach access to all Crystal Bay residents upon their paying guest fees.

Moreover, the reason the occupants of the Hyatt and the other local hotel/motel rooms in town have beach access under the beach deed, is because their predecessors were in agreement that each hotel or motel room intended for occupancy by persons would be assessed a separate RFF/BFF. It is not fair they continue to have beach access today, when the parcel as a whole upon which they are housed is assessed a single RFF/BFF. This is why I asked the Board assess hotel/motel parcels multiple RFFs/BFFs during the most recent budget workshops. I reiterate the request here today.

If we did what I suggest, the Hyatt would be assessed a minimum of 554 additional RFFs/BFFs (or \$459,820). Now why is it that staff and the Board refuse to do the right thing?

And to those asking why your RFF/BFF are as high as they are, and never seem to be reduced, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**EXHIBIT "A"**





# HYATT GUESTS

1. Obtain Guest Access Ticket at Hyatt Front Desk.
2. Present Access Ticket at any IVGID beach gate along Lakeshore Drive and pay fee to enter.



BOATS ONLY

STOP

**EXHIBIT "B"**

*Original*

WJML:EAW:jw 4/8/68

RESOLUTION NO. 451

A RESOLUTION AMENDING RESOLUTION NO. 419,  
ESTABLISHING RATES, TOLLS AND CHARGES FOR  
RECREATION SERVICE

BURNT CEDAR AND INCLINE COMMUNITY BEACHES

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that Section 7 of Resolution No. 419, A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches, adopted by this Board on October 5, 1967, is amended to read, as follows:

7. Charges. The following rates, tolls and charges are prescribed and imposed for each fiscal year ending on June 30 commencing with July 1, 1968, for the various classifications, as follows:

(a) Single Family Parcel. \$50 for each of the following:

- (1) Each lot, whether or not improved, which is zoned E1, E2, A1, A2, A3 or A4, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and
- (2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(b) Multi Residential Unit or Parcel. \$50 for each of the following:

- (1) Each single family residential unit, not separately assessed by the County Assessor, in a completed multiple residential structure of two or more single family residential units, whether or not situate on land zoned R3. (For purposes hereof, a structure shall be deemed to be completed upon the issuance of a Certificate of Occupancy with regard thereto);
- (2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;
- (3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;
- (4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;
- (5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is

separately assessed by the County Assessor; and

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned R2 or R3, is separately assessed by the County Assessor and is not a condominium unit.

(c) Multi Residential Acreage. \$250 for each acre, and a pro rata thereof for each fraction of an acre, for the following:


(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned R2 or R3; and

(2) Any parcel zoned R2, R3, R1A or R1B which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been separately assessed by the County Assessor.

(d) Single Family Acreage. \$15 for each acre, and a pro rata thereof for each fraction of an acre, for the following:

(1) A parcel of unimproved and unsubdivided land zoned E1, E2, A1, A2, A3 or A4; and

(2) Any subdivided parcel zoned E1, E2, A1, A2, A3 or A4 which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

 (e) Hotel or Motel. \$25 for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes; common areas appurtenant to a condominium or town house cluster; properties zoned C1A, C1B, C2, M1, ME, MW, MS or M3, being commercial or light industrial, unless improved with a hotel, motel, multiple units or a single family dwelling; and publicly owned lands, are excepted and excluded from the charges imposed by subsections (a) through (e) of this section.

(g) Guests. Only guests of a person entitled to beach privileges shall be admitted, and a charge of \$1.00 per day per guest and \$0.75 per day per child guest of 12 years or under is imposed and shall be collected at the time of admission.

\* \* \* \* \*

**EXHIBIT "C"**

RESOLUTION NO. 1397

A RESOLUTION APPROVING REPORT FOR  
COLLECTION ON COUNTY TAX ROLL OF  
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, pursuant to Resolution Nos. 419 and 451, as amended, and the order of this Board, a report entitled "Report for Collection on County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation revenue charges to be collected for the fiscal year 1981-82 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Executive Golf Courses, Ski Incline, and a commercial parcel for recreation purposes for the District and its people;

WHEREAS, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

WHEREAS, it is proposed that the charges contained in said report be collected in the general County tax roll on which general District taxes are to be collected for said year;

WHEREAS, on March 12, 1981, this Board adopted its Resolution No. 1391, A Resolution Preliminarily Approving Report for Collection on County Tax Roll of Recreation Standby and Service Charges wherein it fixed April 16, 1981, at 3:00 o'clock p.m. at the District office, 893 Southwood Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

WHEREAS, notice of said hearing has been given by publication once a week for two weeks prior to the date of hearing, in the Nevada State Journal, a newspaper of general circulation in the County of Washoe, within which the District is located.

REPORT  
FOR COLLECTION ON COUNTY TAX ROLL  
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

This report has been prepared pursuant to the order of the Board of Trustees, herein called Board, of the Incline Village General Improvement District, herein called District, Washoe County, herein called County, Nevada, for the purpose of having recreation rates, tolls and charges, herein called charges, for the fiscal year 1981-82, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders of said Board, to wit:

1. On October 5, 1967, the Board adopted its Resolution No. 420, entitled "A Resolution Providing for the Issuance of Recreation Revenue Bonds, Fixing the form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Burnt Cedar and Incline Community Beaches, \$3,600,000 Revenue Bonds of 1967" which resolution was on April 16, 1968, amended by Resolution No. 450, entitled "A Resolution Amending Resolution No. 420 Providing for the Issuance of Bonds, Burnt Cedar and Incline Community Beaches, \$2,685,000 Revenue of 1968", by which said bond issue was changed to \$2,685,000 Revenue Bonds of 1968, to be dated about June 1, 1968, and provide funds for the acquisition of the properties known as Burnt Cedar Beach and Incline Beach for recreation purposes for the District and its people.

2. On October 5, 1967, the Board adopted its Resolution No. 419, entitled "A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches", which resolution was on July 13, 1976, amended by Resolution No. 1261, "A Resolution Further Amending Resolution No. 419 to Establish Rates, Tolls and Charges for the District's Golf Courses and Ski Area and to Increase the Availability of the Charge for the District's Golf Courses, Ski Area, Bowling Alley and community Beaches and Providing Other Matters Properly Relating Thereto".

3. On July 29, 1976, the Board adopted its Resolution No. 1262, "A Resolution Providing for the Issuance of \$5,710,000 Principal Amount of Special Obligation Bonds of 1976 (Refunding and Recreation Acquisition and Improvement), Fixing the Form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Directing the Application of the Proceeds of the Bonds, Including the Investment of a Portion Thereof in Federal Securities and the Deposit of Such Securities and Other Moneys in an Irrevocable Escrow, Providing for the Refunding of the District's Outstanding Revenue Bonds of 1968 Pursuant to Such Irrevocable Escrow and Providing Other Matters Properly Relating Thereto", for the purpose of providing funding for the acquisition of the Incline Village Championship Golf Course, the Incline Village Executive Golf Course, Ski Incline, Bowl Incline and a commercial parcel for Recreation purposes for the District and its people.

The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District:

(a) Single Family Parcel. \$195.00 per annum for each of the following:

(1) Each lot, whether or not improved, which is zoned LDR, GF, or RE, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and

(2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(b) Multi Residential Unit or Parcel. \$195.00 per annum for each of the following:

(1) Each single family residential unit, not separately assessed by the County Assessor, in a multiple residential structure of two or more single family residential units, whether or not situate on land zoned MDR or HDR. (For purposes hereof, a structure shall be placed on the roll at the commencement of construction);

(2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;

(3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;

(4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;

(5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor;

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned MDR or HDR, is separately assessed by the County Assessor and is not a condominium unit; and

(7) Each allowable single family residential unit where the "Declaration of Restrictions" as filed with the Washoe County Recorder limits the development to fewer than five (5) units per acre.

(c) Multi Residential Acreage. \$975.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for the following:

(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned MDR or HDR unless included in 3 (b) (7) above; and

(2) Any parcel zoned MDR or HDR which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been, separately assessed by the County Assessor.

(d) Single Family Acreage. \$58.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$195.00, for the following:



(1) A parcel of unimproved and unsubdivided land zoned LDR or RE; and

(2) Any subdivided parcel zoned LDR, RE or GF, which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(e) Single Family Acreage Zoned GF. \$29.25 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$195.00, for a parcel of unimproved and unsubdivided acreage zoned GF.

★ (f) Hotel or Motel. \$97.50 per annum for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel.

(g) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes; common areas appurtenant to a condominium or townhouse cluster; properties zoned GC, TC or PS, being commercial or light industrial, unless improved with a hotel, motel, multiple units or a single family dwelling; and publicly owned lands, are excepted and excluded from the charges imposed by subsections (a) through (f) of this section.

(h) Daily Passes - Guests. Each parcel which is charged a \$195.00 recreation assessment is entitled to three photo identification cards and five coupons, each of which has a \$5.00 value. The photo identification card is valid for free admission to the beaches, and qualifies cardholder to a reduced season pass rate at the golf courses, the ski area, and tennis courts. The photo identification card is non-transferable.

(1) One \$5.00 coupon may be exchanged for two daily adult guest passes or five daily children guest passes to the beaches. Each coupon is valid for a \$5.00 discount off full rate charge at the golf, the ski, and the tennis areas. Upon proper authorization, additional daily guest passes may be purchased at the Recreation Department for a charge of \$2.50 per adult and children under 18 years, \$1.00 each.

(1a) Properties Annexed After June 1, 1968. Properties annexed to the District after June 1, 1968, shall have the following annual charges:

(1) \$130.00 per annum for each parcel described in (a) and (b).

(2) \$650.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for parcels described in (c) above.

(3) \$39.00 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00, for parcels described in (d) above.

(4) \$65.00 per annum for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel.

(5) Acreage zoned GF. \$19.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00.

(6) Each parcel that is assessed the yearly recreation fee is entitled to receive three (3) photo I.D. cards and five (5) coupons.

PMP100

5/15/81

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RECREATION CHARGE

INVID 1980-81

PARCEL	AMOUNT	PARCEL	AMOUNT	PARCEL	AMOUNT
12661019	195.00	12661020	195.00	12661021	195.00
12661022	195.00	12661023	195.00	12661024	195.00

BOOK 125 TOTAL 297,204.00

12701001		12701002	40170.00	12701003	
12701004		12701005		12701006	
12702101		12702102		12702103	
12702104		12702202		12702302	
12702303		12702305		12702306	4680.00
12703002		12703004		12703006	1560.00
12703011		12703013	1658.00	12703014	1170.00
12703015		12703016		12703017	1560.00
12703018		12704002		12704003	
12704004		12704005		12705001	195.00
12705002	195.00	12705003	195.00	12705004	195.00
12705005	195.00	12705006	195.00	12705007	195.00
12705008	195.00	12705009	195.00	12706001	195.00
12706002	195.00	12706003	195.00	12706004	195.00
12706005	195.00	12706006	195.00	12706007	195.00
12706008	195.00	12706009	195.00	12706010	195.00
12706011	195.00	12706012	195.00	12706013	195.00
12706014	195.00	12706015	195.00	12706016	195.00
12706017	195.00	12706018	195.00	12707101	195.00
12707102	195.00	12707103	195.00	12707104	195.00
12707105	195.00	12707106	195.00	12707107	195.00
12707108	195.00	12707109	195.00	12707110	195.00
12707111	195.00	12707112	195.00	12707113	195.00
12707114	195.00	12707115	195.00	12707116	195.00
12707117	195.00	12707118	195.00	12707119	195.00
12707120	195.00	12707121	195.00	12707122	195.00
12707123	195.00	12707124	195.00	12707125	195.00
12707126	195.00	12707127	195.00	12707128	195.00
12707129	195.00	12707130	195.00	12707131	195.00
12707132	195.00	12707133	195.00	12707134	195.00
12707201	195.00	12707202	195.00	12707203	195.00
12707204	195.00	12707205	195.00	12707206	195.00

**EXHIBIT "D"**

RESOLUTION NO. 1424

A RESOLUTION APPROVING REPORT FOR  
COLLECTION ON COUNTY TAX ROLL OF  
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, pursuant to Resolution Nos. 419 and 451, as amended, and the order of this Board, a report entitled "Report for Collection on County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation revenue charges to be collected for the fiscal year 1982-83 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Executive Golf Courses, Ski Incline, and a commercial parcel for recreation purposes for the District and its people;

WHEREAS, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

WHEREAS, it is proposed that the charges contained in said report be collected in the general County tax roll on which general District taxes are to be collected for said year;

WHEREAS, on March 25, 1982, this Board adopted its Resolution No. 1421, A Resolution Preliminarily Approving Report for Collection on County Tax Roll of Recreation Standby and Service Charges, wherein it fixed April 15, 1982, at 3:15 o'clock p.m. at the District office, 893 Southwood Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

WHEREAS, notice of said hearing has been given by publication once a week for two weeks prior to the date of hearing, in the Nevada State Journal, a newspaper of general circulation in the County of Washoe, within which the District is located.

REPORT  
FOR COLLECTION ON COUNTY TAX ROLL  
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

This report has been prepared pursuant to the order of the Board of Trustees, herein called Board, of the Incline Village General Improvement District, herein called District, Washoe County, herein called County, Nevada, for the purpose of having recreation rates, tolls and charges, herein called charges, for the fiscal year 1982-83, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders of said Board, to wit:

I. On October 5, 1967, the Board adopted its Resolution No. 420, entitled "A Resolution Providing for the Issuance of Recreation Revenue Bonds, Fixing the form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Burnt Cedar and Incline Community Beaches, \$3,600,000 Revenue Bonds of 1967" which resolution was on April 16, 1968, amended by Resolution No. 450, entitled "A Resolution Amending Resolution No. 420 Providing for the Issuance of Bonds, Burnt Cedar and Incline Community Beaches, \$2,685,000 Revenue of 1968", by which said bond issue was changed to \$2,685,000 Revenue Bonds of 1968, to be dated about June 1, 1968, and provide funds for the acquisition of the properties known as Burnt Cedar Beach and Incline Beach for recreation purposes for the District and its people.

II. On October 5, 1967, the Board adopted its Resolution No. 419, entitled "A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches", which resolution was on July 13, 1976, amended by Resolution No. 1261, "A Resolution Further Amending Resolution No. 419 to Establish Rates, Tolls and Charges for the District's Golf Courses and Ski Area and to Increase the Availability of the Charge for the District's Golf Courses, Ski Area, Bowling Alley and community Beaches and Providing Other Matters Properly Relating Thereto".

III. On July 29, 1976, the Board adopted its Resolution No. 1262, "A Resolution Providing for the Issuance of \$5,710,000 Principal Amount of Special Obligation Bonds of 1976 (Refunding and Recreation Acquisition and Improvement), Fixing the Form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Directing the Application of the Proceeds of the Bonds, Including the Investment of a Portion Thereof in Federal Securities and the Deposit of Such Securities and Other Moneys in an Irrevocable Escrow, Providing for the Refunding of the District's Outstanding Revenue Bonds of 1968 Pursuant to Such Irrevocable Escrow and Providing Other Matters Properly Relating Thereto", for the purpose of providing funding for the acquisition of the Incline Village Championship Golf Course, the Incline Village Executive Golf Course, Ski Incline, Bowl Incline and a commercial parcel for Recreation purposes for the District and its people.

The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District:

(A) Single Family Parcel. \$175.00 per annum for each of the following:

(1) Each lot, whether or not improved, which is zoned LDR, GF, or RE, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and

(2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(B) Multi Residential Unit or Parcel. \$175.00 per annum for each of the following:

(1) Each single family residential unit, not separately assessed by the County Assessor, in a multiple residential structure of two or more single family residential units, whether or not situate on land zoned MDR or HDR. (For purposes hereof, a structure shall be placed on the roll at the commencement of construction -- footings placed);

(2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;

(3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;

(4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;

(5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor;

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned MDR or HDR, is separately assessed by the County Assessor and is not a condominium unit; and

(7) Each allowable single family residential unit where the "Declaration of Restrictions" as filed with the Washoe County Recorder limits the development to fewer than five (5) units per acre.

(C) Multi Residential Acreage. \$875.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for the following:

(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned MDR or HDR unless included in III (B) (7) above; and

(2) Any parcel zoned MDR or HDR which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been, separately assessed by the County Assessor.

(D) Single Family Acreage. \$52.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$175.00, for the following:

(1) A parcel of unimproved and unsubdivided land zoned LDR or RE; and

(2) Any subdivided parcel zoned LDR, RE or GF, which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(E) Single Family Acreage Zoned GF. \$26.25 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$175.00, for a parcel of unimproved and unsubdivided acreage zoned GF.

(F) Commercial Property. \$175.00 per annum for each commercial parcel zoned TC or GC, which includes Hotel and Motel parcels. ★

(G) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes, educational purposes; common areas appurtenant to a condominium or townhouse cluster; and properties zoned PS, being publicly owned lands, are excepted and excluded from the charges imposed by subsections (A) through (F) of this section.

(H) Daily Passes - Guests. Each parcel which is charged a \$175.00 recreation assessment is entitled to three photo identification cards. The photo identification card is valid for free admission to the beaches, and qualifies cardholder to a reduced season pass rate at the golf courses, the ski area, and tennis courts. The photo identification card is non-transferable.

(1) Upon proper authorization, additional daily guest passes to the beaches may be purchased at the Recreation Department for a charge of \$2.50 per adult and children under 18 years, \$1.00 each.

(I) Properties Annexed After June 1, 1968. Properties annexed to the District after June 1, 1968, shall have the following annual charges:

(1) 130.00 per annum for each parcel described in (A) and (B) above.

(2) \$650.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for parcels described in (C) above.

(3) \$39.00 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00, for parcels described in (D) above.

(4) \$19.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00 for parcels described in (E) above.

(5) Each parcel that is assessed the yearly recreation fee is entitled to receive three (3) photo I.D. cards.

(a) Photo I.D. card entitles holder to: Reduced season pass rate or reduced daily rate at golf courses, ski area and tennis courts.

Owners of property annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area.

(J) Boat Launching Privileges. Property owners with photo identification cards will be eligible to purchase a season boat launching pass for use at the Incline Beach Boat Launching Ramp for \$25.00, or may choose to pay \$2.50 on a daily basis. Those not possessing the photo identification

PMP100

4/21/82

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REFREATION CHARGE

IVGID

1982-83

PARCEL	AMOUNT	PARCEL	AMOUNT	PARCEL	AMOUNT
12661020	175.00	12661021	175.00	12661022	175.00
12661023	175.00	12661024	175.00	12662001	175.00
12662002	175.00				

PDUK 126 TOTAL 273,602.00

12701001		12701002	175.00	★	12701003	
12701004		12701005	175.00		12701006	175.00
12702101		12702102			12702103	175.00
12702104	175.00	12702202	175.00		12702302	
12702303	175.00	12702305	175.00		12702306	4200.00
12703002		12703004	175.00		12703006	1400.00
12703011	175.00	12703013	4900.00		12703014	175.00
12703015		12703016			12703017	1400.00
12703018	175.00	12704002	175.00		12704003	175.00
12704004	175.00	12704005	175.00		12705001	175.00
12705002	175.00	12705003	175.00		12705004	175.00
12705005	175.00	12705006	175.00		12705007	175.00
12705008	175.00	12705009	175.00		12706001	175.00
12706002	175.00	12706003	175.00		12706004	175.00
12706005	175.00	12706006	175.00		12706007	175.00
12706008	175.00	12706009	175.00		12706010	175.00
12706011	175.00	12706012	175.00		12706013	175.00
12706014	175.00	12706015	175.00		12706016	175.00
12706017	175.00	12706018	175.00		12707101	175.00
12707102	175.00	12707103	175.00		12707104	175.00
12707105	175.00	12707106	175.00		12707107	175.00
12707108	175.00	12707109	175.00		12707110	175.00
12707111	175.00	12707112	175.00		12707113	175.00
12707114	175.00	12707115	175.00		12707116	175.00
12707117	175.00	12707118	175.00		12707119	175.00
12707120	175.00	12707121	175.00		12707122	175.00
12707123	175.00	12707124	175.00		12707125	175.00
12707126	175.00	12707127	175.00		12707128	175.00
12707129	175.00	12707130	175.00		12707131	175.00
12707132	175.00	12707133	175.00		12707134	175.00
12707201	175.00	12707202	175.00		12707203	175.00



**EXHIBIT "E"**

Washoe County Treasurer  
 Tammi Davis

Bill Detail

Washoe County Parcel Information		
Parcel ID	Status	Last Update
12701009	Active	6/7/2020 2:15:08 AM
<b>Current Owner:</b> HR LAKE TAHOE OWNER LLC 150 N RIVERSIDE DR STE 1501 CHICAGO, IL 60606		<b>SITUS:</b> 111 COUNTRY CLUB DR INCL NV
<b>Taxing District</b> 5200	<b>Geo CD:</b>	
Legal Description		
Section 22 Township 16 SubdivisionName _UNSPECIFIED Range 18 Lot 2		

Installments						
Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/19/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/7/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/6/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 4	3/2/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Due:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Tax Detail				
	Gross Tax	Credit	Net Tax	
<u>Incline Recreati</u>	\$830.00	\$0.00	\$830.00	
This is a break down of the "Incline Recreati " funds... <span style="float: right;">Close</span>				
Authority	Net Rate	Gross Tax	Credit	Net Tax
RECREATION FACILITY FEE	1.0000000000	\$705.00	\$0.00	\$705.00
BEACH FACILITY FEE	1.0000000000	\$125.00	\$0.00	\$125.00
<u>Incline Village</u>	\$21,080.35	\$0.00	\$21,080.35	
<u>North Lake Tahoe 2</u>	\$104,669.70	\$0.00	\$104,669.70	
<u>State of Nevada</u>	\$28,284.61	\$0.00	\$28,284.61	
<u>Washoe County</u>	\$231,551.13	\$0.00	\$231,551.13	
<u>Washoe County_Sc</u>	\$189,423.71	\$0.00	\$189,423.71	
<u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13	
<b>Total Tax</b>	<b>\$575,839.63</b>	<b>\$0.00</b>	<b>\$575,839.63</b>	

Payment History				
Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2019	2019100114	B19.236185	\$143,959.87	2/28/2020

**Pay By Check**

Please make checks payable to:  
**WASHOE COUNTY TREASURER**

**Mailing Address:**  
 P.O. Box 30039  
 Reno, NV 89520-3039

**Overnight Address:**  
 1001 E. Ninth St., Ste D140  
 Reno, NV 89512-2845

**Change of Address**

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online [click here](#)

Address change requests may also be faxed to: (775) 328-3642

Address change requests may also be mailed to:  
 Washoe County Assessor  
 1001 E 9th Street  
 Reno, NV 89512-2845



**EXHIBIT "F"**

Washoe County Treasurer  
 Tammi Davis

Bill Detail

Washoe County Parcel Information		
Parcel ID	Status	Last Update
12728002	Active	6/7/2020 2:15:08 AM
<b>Current Owner:</b> HR LAKE TAHOE OWNER LLC 150 N RIVERSIDE DR STE 1501 CHICAGO, IL 60606		<b>SITUS:</b> 995 LAKESHORE BLVD INCLINE VILLAGE NV
<b>Taxing District</b> 5200	<b>Geo CD:</b>	
Legal Description Township 16 Section 22 Lot Block Range 18 SubdivisionName _UNSPECIFIED		

Installments						
Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/19/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/7/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/6/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 4	3/2/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Due:</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Tax Detail				
	Gross Tax	Credit	Net Tax	
<u>Incline Recreati</u>	\$830.00	\$0.00	\$830.00	
This is a break down of the "Incline Recreati " funds... <span style="float:right">Close</span>				
Authority	Net Rate	Gross Tax	Credit	Net Tax
RECREATION FACILITY FEE	1.0000000000	\$705.00	\$0.00	\$705.00
BEACH FACILITY FEE	1.0000000000	\$125.00	\$0.00	\$125.00
<u>Incline Village</u>	\$13,187.74	(\$2,624.76)	\$10,562.98	
<u>North Lake Tahoe 2</u>	\$65,480.72	(\$9,261.04)	\$56,219.68	
<u>State of Nevada</u>	\$17,694.68	(\$2,502.59)	\$15,192.09	
<u>Washoe County</u>	\$144,856.97	(\$20,487.35)	\$124,369.62	
<u>Washoe County Sc</u>	\$118,502.31	(\$16,759.97)	\$101,742.34	
<u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13	
<b>Total Tax</b>	<b>\$360,552.55</b>	<b>(\$51,635.71)</b>	<b>\$308,916.84</b>	

Payment History				
Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2019	2019100042	B19.236183	\$77,229.17	2/28/2020

**Pay By Check**

Please make checks payable to:  
**WASHOE COUNTY TREASURER**

**Mailing Address:**  
 P.O. Box 30039  
 Reno, NV 89520-3039

**Overnight Address:**  
 1001 E. Ninth St., Ste D140  
 Reno, NV 89512-2845

**Change of Address**

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online [click here](#)

Address change requests may also be faxed to: (775) 328-3642

Address change requests may also be mailed to:  
 Washoe County Assessor  
 1001 E 9th Street  
 Reno, NV 89512-2845



**EXHIBIT "G"**

## Did you really mean what you said in Resolution 1879?

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**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Wong Kendra Trustee <wong\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan\_Herron@ivgid.org" <Susan\_Herron@ivgid.org>  
**Subject:** Did you really mean what you said in Resolution 1879?  
**Date:** Jun 10, 2020 10:03 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board:

I understand none of you like the substance of the issues I raise because they make you feel uncomfortable.

Whether it was because it was "the way it has always been done" or you were overwhelmed with the enormity of the task of being a conscientious Trustee, if you just take time to carefully consider the findings of fact made in Resolution 1879, I think you will come to the conclusion, they were and are far from the truth.

It's easy to throw out accusations. But each of you know I back them up with facts. So let me provide some facts which support my allegation.

At the last May 27, 2020 Board meeting, each of you voted in favor of Resolution 1879 which established the RFF/BFF and elected to have the County Treasurer collect the same on the county tax roll. In that resolution each of you affirmed a series of representations of fact and findings WITHOUT ANY EVIDENCE to support them. Specifically, each of you represented the following:

1. That the RFF/BFF Have Been Apportioned in Relation to...Natural, Intrinsic, Fundamental and Reasonable Distinctions Among said Rates"[1];
2. That "the *Owners* of...Parcels (Assessed the RFF/BFF)...are Directly Benefited in a Fair and Reasonable Way for the Sums Which They are Charged"[2];
3. That the RFF/BFF Have Been "Equitably Distributed Among (each of) the Parcels of Property" assessed[3]: and,
4. That "the (RFF/BFF which is) Charged for Natural, Intrinsic and Fundamental Distinctions are Reasonable in Their Relation to the Object of the Charges Imposed."<sup>1</sup>

Under that resolution, a buildable, undeveloped lot within IVGID's 1968 boundaries, with no structure thereon and no occupants to allegedly be "benefited" by the public's recreational facilities, is assessed ONE RFF/BFF.

The Hyatt Hotel proper, with 422 rooms and another 35 suites (APN 127-010-09) [the Hyatt is comprised of an additional 48 "cottage" dwelling units on a second parcel], occupied by persons, each of whom is "benefited" by the availability to the public's recreational facilities, is assessed the same ONE RFF/BFF.

So comparing the two parcels, is it a true statement that:

1. The RFF/BFF Have Been Apportioned in Relation to...Natural, Intrinsic, Fundamental and Reasonable Distinctions Among said Rates?"
2. "The *Owners* of...Parcels (Assessed the RFF/BFF have been)...Directly Benefited in a Fair and Reasonable Way for the Sums Which They are Charged?"
3. The RFF/BFF Have Been "Equitably Distributed Among the Parcels of Property?"
4. "The (RFF/BFF) Charged for Natural, Intrinsic and Fundamental Distinctions are Reasonable in Their Relation to the Object of the Charges Imposed?"

Since the answers are obviously "no," why then have each of you affirmatively represented what you have?

If you didn't know, why did each of you affirmatively represent what you have? Why didn't you ask questions or simply abstain from voting?

Why haven't you or your staff taken decisive action to ensure that the RFF/BFF have been equitably, reasonably and fairly apportioned? Why haven't each of you voted to resume assessing the Hyatt the 545 RFFs/BFFs it should be assessed which was the case from 1968-1982 (none of you can claim ignorance because I put all of you on notice of these facts prior to the May 27, 2020 Board meeting)?

And why haven't each of you apologized to the public for allowing yourselves to have been manipulated by staff?

And this isn't the only example of untruthful statements made in Resolution 1879. I can provide many, many more. But what good does it do when each of you and your staff ignore the truth because you're more concerned with "the ends justifying the means," and how it will look if you were to agree with me, versus doing the right, just and ethical thing?

It's not too late. Show me and the public at tonight's Board meeting what you're going to do to right the wrong which each of you has perpetuated.

And how about putting a copy of this e-mail in the next Board packet so the rest of the public can see the truth I see?

Respectfully, Aaron Katz

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[1] See ¶5 of Resolution 1879 at page 109 of the 5/27/2020 Board packet.

[2] See ¶4(c) of Resolution 1879 at page 109 of the 5/27/2020 Board packet.

[3] See ¶2 of Resolution 1879 at page 108 of the 5/27/2020 Board packet.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(4) – POSSIBLE APPROVAL OF REVISED BOARD OF TRUSTEE’S MEMBER HANDBOOK**

**Introduction:** Here Trustee Schmitz proposes various amendments to the current Trustees Member Handbook. Given the stated purpose of these amendments “is to have a document for all trustees to reference that clearly (and presumably accurately) defines their role(s), responsibilities, and other important information about being a member of the (IVGID) Board of Trustees,”<sup>1</sup> and here the final “conformed version...presented for adoption”<sup>2</sup> is replete with grammatical errors, inconsistencies and conflicts with Board Polic(ies), Robert’s Rules of Order, NRS provisions and staff’s myopic vision of the roles of general improvement district (“GID”) trustees, my wife and I have proposed further modifications. And that’s the purpose of this written statement.

**Some Examples of What We’re Talking About:** Role of the Board – staff propose that trustees have no power, themselves, to propose matters for placement on a meeting agenda. Instead, they require Chair approval or the vote of two remaining trustees. Because no single trustee has more power than any other, we have proposed that *any* trustee has the power to propose any matter for inclusion in the agenda for an upcoming meeting.

Compensation – staff propose that trustees have a right (i.e., *shall*) to receive compensation. But the applicable NRS states trustees “*may*” receive compensation. We have therefore proposed the wording be changed to comply with NRS 318.085(5).

Reimbursement of District Business Expenses – staff propose that trustees are entitled to reimbursement of “business” meals and employee “recognition.” We propose removal of both because political subdivisions are *not* “businesses.” And as to employee recognition, since the Board’s only employee is the GM, we have proposed there be no other employees to “recognize.”

Staff Support – staff propose that trustees cannot consult with staff on matters outside trustees’ authorized “sphere of influence.” Given our belief there be no such limitations, we propose trustees may and should consult with staff on *any* legitimate District matter.

Meeting Minutes – because so many members of the public now submit written remarks for inclusion in the minutes of those meetings, and the Open Meeting Law requires those remarks be attached to the minutes of those meetings where so submitted, we have proposed that the same be recognized in this portion of the handbook.

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<sup>1</sup> See page 584 of the packet of materials prepared by staff in anticipation of this June 10, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-10-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-10-2020.pdf) (“the 6/10/2020 Board packet”).]

<sup>2</sup> See pages 633-655 of the 6/10/2020 Board packet.



Attendance – where three Trustees are in attendance, a quorum of the Board is established and we propose recognizing the same in the handbook. Given a majority of the Board in attendance can take action, yet this portion of the handbook requires unanimous action to be effective where only three members are present, we have proposed modification to require majority rather than unanimous action.

Agendizing and Removal From the Agenda – we propose making it clear that any *one* Trustee, either with or without the approval of the chairperson or two (2) other trustees, may submit any matter for inclusion in the agenda of an upcoming Board meeting.

These are just a handful of substantive matters in the proposed handbook requiring modification. The full extent are set forth in our proposed modified document<sup>3</sup>.

**Rather Than Blindly Accepting Our Proposed Modifications, or What We Believe Continues to be a Defective Version, We Recommend This Agenda Item be Removed From the Calendar, Thoroughly Reviewed by a Committee Created For This Specific Purpose, Triple Checked by the District’s New Attorney, and Then Returned to a Future Meeting’s Agenda For Final Approval:** In light of these recommendations, on June 7, 2020 Judy Miller sent the Board our proposed version of the handbook along with a cover letter which suggested this very thing<sup>4</sup>.

**Conclusion:** If staff is going to prepare a trustees member handbook, these least we should do is to make it professional, and recognize the duties owed to local parcel owners. The original proposed handbook by-and-large failed in this endeavor. By adapting our proposed modifications, the handbook is vastly improved. Hence that’s our request: removal of this agenda item from the Board’s calendar; review of this agenda item by a committee created for this specific purpose; triple check the proposed language with the District’s new attorney; and, afterwards, return to a future meeting’s agenda for final approval.

And to those asking why your Recreation/Beach RFF/BFF are as high as they are, and never seem to get reduced, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>3</sup> That modified document is attached as Exhibit “A” to this written statement. Proposed deleted language is highlighted in red with a “strike out” line through the text. Proposed added language is highlighted in yellow.

<sup>4</sup> Judy’s June 7, 2020 cover letter which accompanied our proposed modifications is attached as Exhibit “B” to this written statement.

**EXHIBIT "A"**

## Legal Basis for General Improvement District

Nevada Revised Statutes (NRS) 318 governs general improvement districts. Under this statute, there ~~is a~~ **are** specific sections, section 318.080, **et seq.**, which defines the responsibilities of the Board of Trustees.

### Board of Trustees

#### *Role of the Board*

The Board of Trustees is responsible, in accordance with NRS, District Policies, Practices, Ordinances, and Resolutions to provide oversight over the District's financial reports and the systems of internal controls. Additionally, ~~they~~ **it** works with District management to set goals, priorities and courses of action in response to the particular needs and concerns of their district. The Board of Trustees meeting agenda is set by the ~~District General Manager and~~ **Chair**, in cooperation with the General Manager. **The Chair will place on the Agenda any item requested by a fellow Trustee.** ~~of the Board of Trustees. Each member of the Board of Trustees is always welcome to submit items for discussion and should make such requests through the Chair. The Chair will consider the request and, if deemed appropriate for the agenda of an upcoming meeting, provide the item to the General Manager for inclusion.~~ The Board of Trustees has a specific policy on the conduct of their meetings; Policy 3.1.0.8. It should be read by each member of the Board of Trustees and kept as an easy and quick reference.

**Comment [p1]:** The Chair is not supposed to control the agenda. All trustees should have the same opportunity to place items on the agenda

Issues that the Incline Village General Improvement District Board of Trustees deals with, on a regular basis, are as follows:

Contract Awards	Ordinance Adoption	Policy and Procedure Adoption
Reports	Budget Approval	Partnership Agreements
Resolution Adoption	Strategic Planning	Union Contract Approval
Financial Reporting	Internal Controls	

The purpose of ~~the~~ Board of Trustees meetings ~~of the Board of Trustees~~ is to conduct its business in a public forum in accordance with Open Meeting Laws. ~~It~~ **They** provides an opportunity for the public to **give inputspeak** to the Board of Trustees **about agenda items as well as any other** ~~the~~ issues facing their community. The Board of Trustees conducts periodic community forums allowing open communication and interaction with community members. Members of the public are encouraged to attend ~~these~~ **informal sessions** **and to** chat with the various members of the Board and Staff regarding their concerns, ideas, or comments.

One very important role for the Board of Trustees is to provide a forum where citizens from the community can express their views, issues and concerns. It is these views, issues and concerns ~~that~~ **which** give invaluable information to the Incline Village General Improvement District. ~~As such,~~ ~~the~~ Board of Trustees should focus its effort on providing the best atmosphere in its meetings to draw this needed information from local citizens.

The Board of Trustees has the statutory authority and responsibility to make the final decisions on District matters. The Incline Village General Improvement District Staff has the responsibility to provide ~~expert~~ opinion and advice to the Board of Trustees to assist them in making decisions, and also ~~has~~ the responsibility to implement ~~and carry out~~ the items passed by the Board of Trustees.

### *Onboarding A New Trustee*

Below is an outline of the tasks to be completed once your term begins:

1. Obtain and review the following informational packets provided by the District:
  - a. Interpreting Local Government Financial Statements
  - b. Internal Control by Stephen Gauthier
  - c. Audit Committees by Stephen Gauthier
2. Obtain a District Email address and appropriate training and waiver forms.
3. Participate in Ethics, Governance Effectiveness, and Open Meeting Law training.
4. Meet with the Director of Human Resources to sign appropriate paperwork.
5. Write a short biography for inclusion on the IVGID website.

Additionally, all trustees must file a financial disclosure statement (FDS) with the Secretary of State no later than January 15 of each year. **Newly appointed** trustees must file FDS no later than 30 days after appointment.

### *Powers of the Board*

The powers of the Board of Trustees are listed in NRS 318.

### *Organization of the Board*

The Board of Trustees is ~~decided~~ elected by the constituents in the voting districts of Incline Village and Crystal Bay. Elections of each Trustee are to a four-year term with elections occurring in even calendar years.

### **Election of Officers**

If there are no new incoming Board members, ~~t~~The Board of Trustees, ~~at either its last meeting in the current calendar year or the first meeting in the new calendar year,~~ shall elects a Chair, Vice Chair, Treasurer and Secretary as the last action item of the last meeting in the current calendar year, effective January 1 of the new year. Otherwise, the election shall occur as the first action item of the first meeting of the new board in the new calendar year, effective immediately. According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee. These positions are held for one calendar year. Should a vacancy occur, the Board of Trustees shall follow NRS 318.090, ~~paragraph~~(5), to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website [ivgid.org](http://ivgid.org).

The following summarized roles reflect both the socially expected behavior and ~~the~~ function of ~~the~~ Board of Trustees members. All members of the Board of Trustees are expected to

follow the roles of the Board ~~of Trustees members~~ (Role of All Trustees shown below) in addition to the special roles as designated by their elected positions.

#### Role of All Trustees

- Be familiar with and uphold NRS 318.
- Be familiar with and uphold District Policies, Practices, Resolutions and Ordinances.
- Fulfill your fiduciary responsibility to the community through proper oversight.
- Ensure projects and initiatives are aligned with the priorities of the community.
- Identify issues and concerns in the community through ~~the~~ Board meetings.
- Review minutes, financial reports, memos and other documentation regarding the issues on which the Board is researching.
- Study and give counsel on ~~the~~ identified public issues.
- Represent the views of the constituents by communicating the range of options regarding ~~the~~ issues of concern
- Regularly attend meetings and **whenever possible**, notify **the** Board Chair, Board members and District Staff, well in advance, of forecasted absences from Board meetings. ~~whenever possible.~~
- Maintain good communications with the District General Manager and Staff.
- Prepare and file the required annual financial disclosure report.
- Respectfully execute the duties as a Trustee using ordinary diligence, and **do not** **take** unfair advantage of ~~the~~ **your** position as a Trustee.
- Recognize that on occasion, a Trustee might be provided with confidential or sensitive District information and it is essential you treat it as such.

#### Detailed Role of the Chair

- Ensures meetings are scheduled, prepared for, and conducted in accordance with Open Meeting Laws.
- Uphold Board Policy, Practices, and Resolutions.
- Serve as spokesperson for the Board of Trustees and **the** District.
- Facilitate meetings to be productive by engaging Trustees to openly discuss issues, share in equal participation, and ensure all Trustees have a chance to express their thoughts and opinions on an issue.
- Foster a public forum ~~that~~ **which** allows for a diversity of opinions to be expressed.
- Execute District commitments as deemed necessary.
- Respectfully execute the duties as Board of Trustees Chair by not taking unfair advantage of the position as Chair.

#### Detailed Role of the Vice Chair

- Uphold Board Policy, Practices, and Resolutions.
- During the absence of the Chair, serve as spokesperson for the Board of Trustees and **the** District.
- During the absence of the Chair, facilitate meetings as described above.
- Assist the Chair in facilitation of the meetings on an as needed basis.

- Respectfully execute the duties as Board of Trustees Vice Chair by not taking unfair advantage of the position as Vice Chair.

#### Detailed Role of the Secretary

- Uphold Board Policy, Practices, and Resolutions.
- ~~Responsible for~~ Ensure the accuracy of ~~the~~ Board meeting minutes (NRS 318.085).
- Execute District commitments as deemed necessary.
- Respectfully execute the duties as Board of Trustees Secretary by not taking unfair advantage of the position as Secretary.

**Comment [p2]:** Bullet points should be grammatically consistent.

#### Detailed Role of the Treasurer

- Working with the Director of Finance to review financial reports of the District.
- Produce a monthly Treasurer's report.
- Participate and support the District's Finance and Accounting team with respect to various committees, i.e. the Audit Committee.
- Respectfully execute the duties as Board of Trustees Treasurer by not taking unfair advantage of the position as Treasurer.

#### *Appointments to Other Organizations*

##### **Nevada League of Cities**

Currently, the Board of Trustees has one appointed member to the Nevada League of Cities; please visit their website for more information on this organization.

##### **Washoe County Debt Management Commission**

Currently, there is one elected General Improvement District representative to the Washoe County Debt Management Commission; please visit their website for more information on this organization.

##### **Washoe County Citizens Advisory Board (CAB)**

##### **Other Committees or Commissions**

As deemed necessary and appropriate, the Board of Trustees may from time to time make appointments and/or ask a member of the Board of Trustees to serve on requested committees and commissions.

#### *Responsibilities of Trustees*

Duties for which a Trustee may be responsible include:

- Issuing bonds
- Reviewing and approving budgets
- Reviewing and approving the ~~annual~~ Comprehensive Annual Financial Report (CAFR)
- Defining the role of the District Manager
- Selecting the contracted legal counsel

- ~~The p~~ Prioritizing of capital improvement projects
- ~~The~~ Approving allocation of rates and fees for recreation and utility services
- Reviewing District financial reports

The Board of Trustees has the statutory authority and responsibility to make the final decisions on District matters. The Incline Village General Improvement District Staff has the responsibility to provide expert opinion and advice to the Board of Trustees to assist them in making decisions, and has the responsibility to implement and carry out the items passed by the Board of Trustees.

~~One very important role for the Board of Trustees is to provide a forum where citizens from the community can express their views, issues and concerns. It is these views, issues and concerns that give invaluable information to the Incline Village General Improvement District. As such, the Board of Trustees should focus its effort on providing the best atmosphere in its meetings to draw this needed information from local citizens.~~ Additionally, the Board of Trustees should ensure that the information discussed during the its meetings is accurate and given to the appropriate Incline Village General Improvement District staff member in a timely manner.

**Comment [p3]:** This same paragraph appears under Role of the Board.

#### Compensation

In accordance with NRS 318.085, ~~subparagraph (5)~~, each Trustee shall may receive compensation, if the budget is adequate and a majority of the members of the Board of Trustees vote in favor of such compensation. This compensation is payable monthly paid on the same schedule as District staff, which is every other week of each calendar month. The compensation for the Trustees is limited by NRS 318.085(5) and 281A.400.

~~On April 12, 2006, the Board of Trustees voted unanimously to increase the yearly compensation to \$9,000 per year effective January 1, 2007 as provided by NRS 318 and adopted by the State of Nevada Legislature in its 2005 session.~~

#### Privileges

If a Trustee does not have a District Picture Pass, one will be issued at their request. Venue privileges are applicable to the Trustee only, †They are not applicable to spouses, partners, or dependents. Following is a list of possible privileges available to the Trustees:

- ~~Trustees w~~Will have their own recreation pass category.
- ~~Are able to visit each venue one time per week without charge.~~
- Will have Nno employee discount or dependent privileges.
- Will have no Ffood and beverage discount other than the same as a picture pass/punch card holder resident - 10% discount.
- Will have no Mmerchandise discount other than the same as a picture pass/punch card holder resident - 20% discount. ~~Trustees can expense a business lunch following the District expense procedures when conducting District business.~~

#### Benefits

Trustees have the option to purchase District health and dental insurance plans for themselves and/or allowable family members at the same out-of-pocket-cost the District incurs.

### *Liability*

With respect to the potential liability of individual Trustees, Incline Village General Improvement District treats each Trustee just as it would one of its employees. As long as Trustee activities fall within the course and scope of the duties as a Trustee, Incline Village General Improvement District will defend and indemnify the trustee pursuant to requirements of Section NRS 41.0305, et seq. of the Nevada Revised Statutes. On June 13, 1968, the Board of Trustees adopted and Policy and Procedure Number 098, Resolution Number 495, which supports this position.

- Incline Village General Improvement District considers Trustees' actions within the course and scope of the public duty assumed as a Trustee to be equivalent of that of an employee. If a civil action is brought against you alleging an act or omission related to such service, it is the position of Incline Village General Improvement District, pursuant to NRS Section 41.0339, you may request a defense and Incline Village General Improvement District shall provide a defense and, if appropriate, indemnification.
- NRS Section 41.0339 requires that you, within 15 days after service upon you of a summons and complaint, you request in writing a legal defense by the official attorney for the Incline Village General Improvement District. The official attorney for the Incline Village General Improvement District is the District General Counsel. The District General Counsel's contact information is available from the District Clerk or the General Manager.
- If per chance you are injured while within the course and scope of the public duty you have assumed, you will be treated as an employee and covered by the Incline Village General Improvement District's workers' compensation system. In order to access the workers' compensation system, you would need to contact the Incline Village General Improvement District Risk Manager, advise of the injury, and follow the procedures adopted by the Incline Village General Improvement District for its employees. You can obtain a copy of those procedures from the Incline Village General Improvement District Risk Manager.
- If you are involved in an accident or an incident, while within the course and scope of your duties as a Trustee, which results in property damage or injury to any person, you must contact the Incline Village General Improvement District Risk Manager within three (3) working days.

### *Tools Provided*

The Incline Village General Improvement District issues to each Trustee, for their his/her use in doing District business (which excludes personal use), business cards.

### *Budget and Finance*



The Incline Village General Improvement District Board of Trustees is a cost center and has a separate budget for its expenses. The Board Chair is responsible for ~~the~~ administration of this budget supported by the District Clerk and other members of the District team.

#### *Travel on District Business and ~~e~~Other ~~p~~Purchases*

When a Trustee wishes to make a purchase, go to a conference, or expend District funds in any manner which will require reimbursement, the Trustee must have the expenditure approved in writing, ~~prior to it being made~~, by the Board Chair, prior to it being made. If the Trustee is the Board Chair, then he/she must have the expenditure approved in writing by two (2) other Trustees, prior to it being made. If the Board Chair is unavailable, then the Board Vice Chair shall assume ~~the~~ responsibility. The Trustee making the expenditure shall be bound by the District policy and procedures and will be required to complete all the necessary form(s) for reimbursement. The District Clerk is available to the Board of Trustees at all times to assist them in this process, therefore the necessary forms are not included in this handbook. Following is a short list of items for which the Trustee might request reimbursement:

- Travel to conferences, seminars
- ~~Reimbursement for~~ Personal meals when on District business ~~business dinners~~
- Operating supplies
- ~~Employee recognition~~
- Personal car mileage when on District business

Upon completion of travel and incurring other reimbursable purchases, the Trustee ~~will be expected to~~ shall complete an expense report ~~that~~ which will be submitted to the Board of Trustees Treasurer for review and written approval. Following this review and approval, the Board of Trustees Treasurer will give the expense report to the District Clerk who will submit it to the District's Accounting Department for reimbursement processing. The Trustee submitting the expense report will be promptly notified when his/her reimbursement is ready for their pickup. Should the Board Treasurer be the one ~~making the trip seeking reimbursement~~, ~~then~~ the Board Chair will be the one to authorize the travel request and ~~subsequent~~ expense report.

#### *Relationship to General Manager*

The General Manager is the primary contact for policy and procedure and is the only direct employee, by contract (available upon request to the District Clerk), of the Board of Trustees.

#### *Relationship to District Staff*

All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss any district matters ~~areas in the sphere of influence~~.

The General Manager is the Board's representative to Staff. When a Trustee has a question on a matter coming before them, the Trustee may communicate directly with the Staff member who is presenting the matter to the Board to get clarification, or otherwise. ~~The~~

~~Board of Trustees is not permitted to micromanage Staff and Staff issues that arise must be directed to the General Manager.~~

### *Staff Support*

The Incline Village General Improvement District provides the primary administrative assistance to the Board of Trustees. An individual is designated as the District Clerk, and he/she is available to any member of the Board of Trustees to assist ~~them~~ him/her with travel arrangements, to find documents, do research, etc. All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss any district matters areas in the sphere of influence. The General Manager is the primary contact for policy and procedure ~~and is the only direct employee, by contract of the Board of Trustees.~~ Job descriptions for both the General Manager and ~~the~~ District Clerk are available upon request.

### *Field Trips Outside of ~~the~~ District Venues and Group Participation*

Field trips outside of ~~the~~ District venues for the entire Board of Trustees need to be well organized and adequately posted ~~so as~~ to comply with ~~the~~ Nevada Open Meeting Law requirements. Field trips can be at the suggestion of the Board of Trustees, members of the Staff and/or members of the public. ~~The~~ District Staff will take on the responsibility for organizing the field trip, and when applicable and deemed reasonable, providing transportation to and from the field trip site. District Staff may or may not accompany Board of Trustees members on the field trip.

### **Meeting Requirements**

#### *Nevada Open Meeting Law*

State law requires that meetings of public bodies must be open and public. Boards of Trustees fall within the definition of public bodies. The Nevada Open Meeting Law Manual is available online and via request of the District Clerk.

#### *Posting of Agendas and/or Notices*

The written agenda of a Board of Trustees meeting must be posted at the place of the meeting and at a minimum of three (3) other separate, prominent (i.e. open to public view) places within the jurisdiction of the Board of Trustees. The agenda must be posted no later than 9:00 a.m. three (3) working days before the meeting. For example, if the Board of Trustees meets on a Wednesday, the agenda must be posted no later than 9:00 a.m. on the Friday preceding the meeting. Saturdays, Sundays and holidays may not be counted in calculating the three (3) working days requirement. The District Clerk takes care of this agenda posting and all locations, where the agenda ~~are~~ is posted, are listed on the bottom of each agenda. On notices, the locations may or may not be noted, however it is to be assumed they will be posted ~~in~~ at the same locations as an agenda.

#### *Certification of Posting*

The Incline Village General Improvement District Staff will certify that ~~the~~ Board of Trustees agendas were correctly posted according to the Nevada Open Meeting Law prior to the Board of Trustees meeting. This certification is included on each agenda and/or notice.

### *Meeting Minutes*

The Nevada Open Meeting Law also requires that a public body keep written minutes of its meetings. These minutes must include:

- The date, time and place of the meeting
- Those members who are in attendance address and those who are absent
- The substance of all matters proposed, discussed or decided. In addition, at the request of any Board member, the minutes must reflect each member's issues and concerns on any matter. If a vote is taken, the minutes must reflect each member's vote on any matter
- The substance of remarks made by members of the general public who the body if so requested by that person
- Written remarks made by members of the general public they request be attached to the minutes
- Any other information which any member of the body requests be included in the minutes

Citizens may request to receive copies of the Board of Trustees minutes (and agendas) through the District Clerk. Such a requests should be made in writing (or through e-mail) to the District Clerk. Citizens can request to receive mailing of Board of Trustees agenda packets by e-mail and/or U.S. Postal Service, and the agendas by e-mail and/or U.S. Postal Service. Distribution of these items to those requesting and the Board of Trustees ~~is~~ shall be in accordance with the Open Meeting Law.

The law provides that the minutes of Board meetings are public records and have permanent value. The minutes must be retained by the public body for five (5) years, and then may be transferred for archival preservation. The Incline Village General Improvement District is the public body designated to retain these records. The minutes must be available for public inspection within thirty (30) working days after adjournment of the meeting. Meetings may be recorded on audio/video tapes in addition to ~~the~~ written minutes. If so, the entire meeting must be recorded. The recording of the meeting must also be made available for ~~the~~ public inspection. The audio tape must also be retained by the public body for two (2) years.

### **Meeting Protocol**

#### *Attendance*

A majority for the IVGID Board of Trustees is three (3) members out of the five (5) member Board. When an item is brought before the Board, ~~and~~ there shall be a minimum of three (3) members to constitute a quorum. Once there is a quorum, the item can be approved by a simple majority unless the NRS provides for a greater number, ~~are three (3) members present, the item must be unanimously approved by the three (3) members present~~ otherwise the item fails. It is each Board member's responsibility to notify the District Clerk

and/or General Manager of his/her absence, from a Board meeting, in a sufficient amount of time (one month's notice is preferred) to allow for the proper planning of agenda items.

#### *Schedule*

The Board of Trustees meeting schedule is set via policy. Currently, the Board of Trustees typically meets twice a month. However, that schedule may change from time to time. Typically, the meetings for the months of November and December are reduced to one (1) meeting per month so as to allow the Board of Trustees and District staff to spend time with their families over the holidays.

Meetings take place at the Chateau located at 955 Fairview Boulevard in Incline Village. This building can be set up to accommodate approximately 250 members of the public, and has built in audio recording equipment to facilitate our compliance with NRS statutes for audio recordings. The District also uses Livestream to broadcast its meetings, however, it is a complementary item versus an NRS/Open Meeting Law requirement.

#### *Agendizing and Removal from Agenda*

Board members may request, to the Board Chair or General Manager, that an item be added to the agenda. ~~If the requested item is not to be included, an explanation should be provided to the Trustee and some type of accommodation is made.~~ This request must be made in sufficient time to allow the item to be properly described on the agenda. All backup materials required to allow sufficient discussion of by the Board item must be provided to the District Clerk in sufficient time to allow it to be included in the Board packet for both the Board's review and the general public's review. As an example, when the Board meeting is on the last Wednesday of the month, ~~that~~ the agenda for that meeting agenda will be posted on the Friday prior to the meeting. The District Staff and the Board of Trustees reviews, as an agendized item, the Long Range Calendar which includes all the dates of when Board packet materials are required.

A Board member, at the time of the approval of the agenda during the Board meeting, may request that an item on the agenda be moved from the Consent Calendar to General Business to allow for more detailed discussion, ~~may ask that an item located on the agenda be deferred to a later time, and may ask~~ or that the position of an agenda item(s) be relocated. It is suggested that Board Members discuss their wishes prior to the Board meeting with the Board Chair prior to the Board meeting so that the Board Chair is not surprised by their requests ~~and understands the reasons behind such requests.~~

District Staff, at the time of the approval of the agenda during the Board meeting, is represented by the District's General Manager and as such, the District General Manager will make the request to move, delay or defer any agenda item(s). Generally speaking, the District General Manager will only take such action when new information has been received at the last moment or the situation has changed such that the staff's recommendation needs to be reconsidered.

#### *Staff Role at Meetings*

Senior Staff and ~~Directors~~ Venue Managers typically attend all Board of Trustees/public meetings. Their presence is in support of the Board of Trustees, their agenda items, and to respond to questions directed to them, and at the discretion of the Board of Trustees, by the general public. ~~These employees are exempt employees and thus no overtime costs are incurred for these individuals to be present at these meetings.~~

#### *Agenda Notebooks*

It is District Staff's responsibility to provide the Board of Trustees with a detailed packet for information supporting those items on the agenda. Each Trustee will be provided, typically no later than the Friday preceding the Wednesday meeting, a notebook of information supporting each agenda item as applicable. This information may also be supplied, upon request by an individual Trustee, electronically (i.e. in PDF format). On that same Friday, the requesting members of the public shall either be made available for their physical pick-up or postal mailed, as the case maybe ~~their packet~~. This process can be delayed to the Monday preceding the Wednesday meeting in event of an emergency (i.e. weather, machine failure, etc.). It is each Trustee's responsibility to ensure that ~~they have~~ he/she has read the materials prepared for them so that they come to each meeting prepared to discuss the items on the agenda. If a Trustee has ~~they have~~ any question or concern about the materials provided on an agenda item, ~~they are~~ he/she is encouraged to ask questions of the District Staff, ~~starting with the General Manager~~, prior to the meeting, starting with the General Manager. ~~The A~~ thorough understanding of each matter on the agenda allows the Board of Trustees meeting to proceed in a timely and orderly manner.

Typically, the agenda will include various reports made by Staff or a Trustee which are relevant to those members in attendance and/or the general public, Consent Calendar items which are items ~~that the~~ District Staff deems ~~as~~ being typical, routine and non-controversial, and General Business items which ~~are items that the~~ Staff would like to have dialogue with the Board of Trustees or get feedback from a multitude of sources. Occasionally, a public hearing is incorporated into an agenda for the purpose of providing a time certain period of public comment on a particular topic or topics. When a public hearing is held, there are additional requirements which District Staff will fulfill.

#### *Techniques and Tips*

##### Agenda Tips

- The agenda should be clear and complete so as to ~~clearly~~ identify ~~the~~ each agenda items and allow discussion of each ~~agenda item~~.
- Posting of the agendas should be in substantial compliance with the Open Meeting Law
- Mailing of the agendas should also be in substantial compliance with the Open Meeting Law. If ~~the~~ agendas are mailed within the required time frame, the intent of the law has been met. Incline Village General Improvement District is not responsible for mail delivery
- Notes on contents of the agenda:

- Correspondence. Correspondence ~~is~~ shall be included in the Board packet if it is received in time for its inclusion. Correspondence received after production of the Board packet is verbally noted as received and then will be included in the following Board packet.
- ~~Public Comments. The Board of Trustees has adopted an advisory statement which is included on each agenda.~~

### Minutes Tips

- The minutes should accurately reflect what happened at the a meeting.
- The minutes belong to the Board of Trustees. ~~and are not open to comment from the audience under the section of the agenda to approve the minutes. Comments to the minutes can be made under "Public Comments"~~
- The minutes should be approved in total, not as to a portion. If a portion of the minutes are questioned, the entire set of minutes should not be approved until the questionable section is clarified.
- Corrections to the minutes of the past meeting are made at the current meeting; the corrections will be reflected in the current meeting's set of minutes. ~~and approved at the following meeting.~~
- The official (approved) minutes are on file in the Incline Village General Improvement District office, and they are available for public review.
- Correspondence received can be noted in the minutes, but need not be included in the contents of the minutes.
- ~~Information commenting on an item on the agenda of a past meeting cannot be submitted for inclusion in the minutes after the minutes of that meeting have been approved.~~
- Members of the public are encouraged to submit their public comments in writing so that they can be attached to the applicable meeting minutes.

### Meeting Tips

Since the official business of the Board of Trustees can be conducted only at a meeting, it is important to make sure that the Board of Trustees meeting is structured to encourage public participation. If the Board of Trustees meeting is long, complicated and focused only on Board of Trustees members, then the meetings will eventually lose public participation. The following are some guidelines to follow to help ensure smooth meetings:

- |   |  |
|---|--|
| • Start on time.  | • Ensure no one person dominates the discussion.               |
| • End at a reasonable hour.   | • Actively listen.   |
| • Follow the agenda (It is a violation of the Open Meeting Law to discuss items not appearing on the agenda.) | • Do your homework (prepare) before the meeting.               |
| • Encourage the public to participate.  | • Don't hold unnecessary meetings.                             |
| • Wait for recognition from the Chair before speaking.  | • Do not take or make matters or comments on a personal level. |

### Ways to Stimulate Community Participation

- Send random letters inviting community members to meetings.
- Hold regular meetings.
- Make agendas easily available.
- Invite residents to get together before community issues are considered.
- Send thank you notes to people who provide input and suggestions.
- Request community groups to designate a representative to attend meetings.
- Make meetings comfortable rather than intimidating (i.e. less formal).
- Make meetings interesting and don't drift or bog down (i.e. keep meetings short and to the point).

### Meeting Room Environment

In addition to these guidelines, the meeting room environment is also crucial to a smooth meeting. Here are some items to check:

1. Room size is adequate for anticipated crowd.
2. Temperature is set at a comfortable level.
3. Enough seats and agendas are available.
4. Adequate Lighting and sound system are adequate.

### Advocacy Roles

Incline Village General Improvement District Board of Trustees meetings should provide a forum that encourages candid and frank sharing of citizen concerns and issues. It is especially important that Board of Trustees meetings be conducted to allow a "neutral playing field" so all present feel comfortable sharing all sides of any issue. Board of Trustees members, in conducting a meeting, must be careful to avoid giving any perception that the meeting or sharing will be slanted or limited to the detriment of full and open sharing.

Any Trustee who is personally or financially affected by a particular issue or project being discussed should:

1. Disclose, as part of the record, his/her involvement with the issue or project and, if applicable, any financial relationship or involvement relating to or resulting from the project or issue to determine participation or withdrawal; or
2. If chairing the meeting, temporarily release the Chair to the Vice Chair.
3. If it is determined that there is no conflict, since participation of an elected official is favored, then the member shall participate in all matters of the issue.
4. Should a Board of Trustee member wish more information, the District General Counsel can make available relevant conflict material(s).

A Board of Trustees member may also choose, under the above circumstances, to recuse him/herself from the meeting Board and participate from the audience as a private citizen on the particular project or issue.

No Trustee may represent the Board of Trustees in other proceedings, orally or in writing, as advocating a particular position unless the specific topic under consideration was discussed and/or voted upon by the Board of Trustees as a whole. In making any representation, the

Trustees must be careful to report on the issues and concerns - both pro and con - as presented to the Board of Trustees, in addition to any vote result.

### Representation and Communication

Two equally important responsibilities of a Trustee are representation and communication.

As a Trustee, you can make unique and special contributions through ~~the~~ Board of Trustees participation because often times your personal well-being is deeply intertwined with that of your community. It is up to you to understand and fairly represent the views of your Incline Village and Crystal Bay constituents. You should be active in the community, have good rapport with and support from your constituents, and "keep your ear to the ground." You should be aware of the total range of viewpoints and use good judgment in providing issues and areas of concern to Incline Village General Improvement District. This is a big responsibility and can take considerable time and effort.

An equally important responsibility is developing and maintaining good communication with the Incline Village General Improvement District General Manager and Staff - particularly with the General Manager. With good communication, you will play an important part in making the District responsive to the needs of Incline Village and Crystal Bay.

### Issue Management

Issue management is a tool to help you identify issues of concern that affect you and your constituents. Once you have identified these issues, ~~then~~ you can let the appropriate people know ~~about the issues~~ in a timely fashion. This ensures that you and your constituent's concerns become part of the policy-making process of the District. Developing issue management skills is an important aspect of the Board of Trustees membership. It allows you to use informally gathered information to better advise and relay concerns to ~~the~~ District Staff. This information allows for the Trustees to anticipate issues before they become disruptive, and to become part of the process to resolve those issues. Protection of community interests, increased productivity, fewer delays and reduced costs are all benefits of early issue detection and resolution by the Trustees.

Five steps to help you manage and resolve issues are:

1. Identify issues:

Talk with your constituents about their problems or needs. Use your knowledge of the community to understand how ~~this~~<sup>their</sup> problem or need affects the community. Share this information with the Board ~~membership~~ so that later all of you will be able to gauge if proposed solutions ~~will~~ solve the problem or satisfy the need.

2. Communicate:

Find other people affected by this problem or need in order to hear their views. Seek out the places where people in the community meet to share ideas or ~~to~~ pursue common interests (e.g. the local market, the day care center, the Recreation Center, etc.). Make sure you have a good understanding of the problem or need.



### 3. Separate themes and ground issues:

Try to find the real issue(s) behind the problem or need. In issue management, this is known as separating issues from themes. Frequently, people complain about a problem (e.g. government is not listening to me) which hides their real need or issue (e.g. why has my road not been graded in two years?). Once you have identified the real issue, check with other people who share this problem/need to make sure you have put your thumb on the real issue (this is known as grounding the issue).

### 4. Develop options:

Work with the appropriate people from the community and District staff to develop different ways to resolve the issue(s). After you develop these options, make sure you once again check with the people who have the problem/need to ensure that the proposed solution will indeed satisfy their problem/need.

### 5. Implement and evaluate:

Work **with** your community and District Staff to implement the preferred option. Make sure you and the community **is are** part of the process to resolve the issue. Afterwards, take the time to identify things that went well and those that need work to better prepare yourself for the next time.

Issues that are non-operational in nature that could affect the District will be given to the Chair who will address and disseminate to all members of the Board of Trustees and the District General Counsel. An example would be a complaint against a Trustee or a complaint regarding a District policy. If the issue involves the Chair, the Vice Chair and the District General Counsel will be informed.

## District Operations

### *Management Overview*

The Incline Village General Improvement District is managed by the General Manager who is ~~hired and is~~ the only contract employee of the Board of Trustees. The employment contract of the General Manager is available upon request to the District Clerk. Each year, the General Manager is given a performance evaluation by the Board of Trustees. Effective October, 2005, this performance evaluation **is was** conducted in open, public session.

The General Manager is responsible for the District staff which consists of approximately 110 full time year round employees, and 300 seasonal and part-time employees depending upon the season. There are Directors (Director of Public Works, Director of Human Resources, Director of Finance, Director of Community Services, and Parks and Recreation Director), Communications Coordinator, and one District Clerk which are direct reports to the General Manager. The General Manager is also responsible for the District General Counsel which is a contract position and **not located does not reside** in the District offices.

The following identifies the authorities delegated to the General Manager through various District documents:

1. Strategic Planning, **Policy 1.1.0**, 0.1 Initiate the Strategic Planning Process

2. Conduct Meetings of the Board of Trustees, **Policy 3.1.0**, 0.6 Rules of Proceedings, f. Contracts, g. Claims: 0.8 Agenda Preparation, 0.9 Reconsideration, 0.12 Authorization to Sign Checks, 0.13 Facsimile Signatures, 0.15 Consent Calendar and 0.17 Legislative Matters
3. **Policy Resolution No. 103** (Resolution 1475) Establishing a Policy for the Granting of Easements Across District Property
4. **Policy Resolution No. 105** (Resolution 1480) Adopting a Personnel Management Policy
5. **Policy Resolution No. 110** (Resolution 1493) Policy Statement on Community Relations Expenditures
6. **Policy Resolution No. 111** (Resolution 1494) Policy Statement on Collection of Delinquent Special Assessments
7. **Policy Resolution No. 113** (Resolution 1517) Use of Trademark by Private Businesses and Persons
8. **Policy Resolution No. 115** (Resolution 1527) Use of IVGID Boardroom
9. **Policy Resolution No. 116** (Resolution 1538) Establishing Penalty and Interest Charges on Delinquent Accounts and Collection Thereof
10. **Policy Resolution No. 120** (Resolution 1575) Group Use of the Beaches
11. **Policy Resolution No. 121** (Resolution 1581) Adopting Policy and Procedure For the Settlement of Lawsuits and Related Claims
12. **Policy Resolution No. 127** (Resolution No. 1619) Complimentary Recreation Privileges
13. **Policy Resolution No. 129** (Resolution No. 1632) Relinquishment and Acquisition of Utility Easements and Encroachment Agreements
14. **Policy Resolution No. 132** (Resolution No. 1701) Fund raising/Donation Activities at IVGD Facilities
15. **Policy Resolution No. 134** (Resolution No. (not issued) Policy Governing Service of Alcoholic Beverages at IVGID Facilities
16. **Policy Resolution No. 135** (Resolution No. 1760) Temporary Dog Park at Village Green
17. **Policy Resolution No. 136** (Resolution No. (not required) Policy concerning access to District Property and the Use of District Facilities for Expression
18. **Policy Resolution No. 137** (Resolution No. 1801) Policy for the Provision of Records to the Public
19. **Policy Resolution No. 138** (Resolution No. 1849) Naming/Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events or History
20. Ordinances:
  - a. 1 - Solid Waste
  - b. 2 – Sewer
  - c. 3-Water
  - d. 7 - Recreation Pass
21. **Golf Complimentary Privilege Policy.**

*Facility/Venue Overview*

The Incline Village General Improvement District owns and operates several recreational and event venues within the community. They are the Recreation Center, Tennis Center, Incline Beach, Ski Beach, Burnt Cedar Beach, Hermit Beach, Diamond Peak Ski Resort, Mountain Golf Course, Championship Golf Course, Aspen Grove, Disc Golf Course, Bocci Ball Courts, Effluent Treatment Plant, Chateau, Skateboard Park, Mountain Bike Pump Track, and various pump stations.

Included within the Nevada Revised Statutes are two chapters which are relevant to two of our venues - Chapter 455A: Skier Safety, and Chapter 455B: Recreational Parks.

The main office of Incline Village General Improvement District is located at 893 Southwood Boulevard. The General Manager, Director of Human Resources, Director of Finance, Director of Community Services, and the District Clerk all have their offices in this building.

The Board of Trustees has an individual mail receptacle located within the main office where District Staff places materials for each Trustee.

#### *Vision Statement*

With a passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

#### *Mission Statement*

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

#### *Value Statement*

We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.

#### *District Mantra*

One District • One Team

#### *Ordinances*

The Incline Village General Improvement District has four ordinances that govern the community. They are:

- Ordinance 1: An ordinance regulating solid waste and the collection of garbage, rubbish, waste matter and refuse, and the collection, removal and disposal thereof
- Ordinance 2: An ordinance establishing rates, rules and regulations for sewer service
- Ordinance 4: An ordinance establishing rates, rules and regulations for water service
- Ordinance 7: An ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards

The Public Works Department also enforces landscaping requirements, which are a subset to Ordinance 4, Article 18.

The Tahoe Regional Planning Agency (TRPA) governs the noise within our community. Chapter 23 of their regulations is what the Incline Village General Improvement District follows with respect to noise. When our community members have a concern, regarding noise, the District staff references this regulation and suggest that the community member telephone the Washoe County Sheriff for assistance.

#### *Policies and Practices*

During Fiscal Year 2007/2008, the Board of Trustees adopted a strategy, in parallel with the Government Finance Officers Association, of having policy statements and accompanying practices. Each policy statement is presented to the Board of Trustees for the its adoption. The District's website has these items included on it.

#### *Resolutions*

The District Clerk of the Incline Village General Improvement District maintains the Resolution Log for the District. Currently, the District has a list of close to 1,900 resolutions. Resolutions are issued for a myriad of reasons; adoption of a seal (Resolution 2), addition of powers (Resolution 185), dedication of the Administration Building (Resolution 1740), Approval of the Recreation Standby and Service Charges (Resolution 1741), all being as examples.

As time progresses, technology advances take place, and, in general, operating situations change, the District Staff amends resolutions to fit these changes. These amendments and new resolutions come before the Board of Trustees for ratification and support.

#### *Strategic Management Plan*

The Incline Village General Improvement District has a Strategic Plan. It is a living document that is revised and refined with changing conditions, acquisitions, industry practices, etc. It is under the direction of the General Manager that this plan is followed. A copy of the Strategic Plan for the Incline Village General Improvement District is located on its website.

#### *Websites*

The Incline Village General Improvement District has a host of interconnected websites (golfincline.com; diamondpeak.com; insideivgid.org; ivgid.org; etc.) for its different venues and departments. The home website, for the District, is yourtahoeplace.com. At this website, the Trustees and the community will find a multitude of useful information including contact information, District calendar, and various links. Each Trustee has a photograph and contact information located at this website. This allows our community everyone to have 24-hour access to the Trustees, via email. and for our new residents and visitors. Trustees are required to annually file a financial disclosure statement which is available at the Nevada Secretary of State website.

**Comment [p4]:** This requirement was added to the section "Onboarding a new trustee".

### *Document Retention*

The District maintains a multitude of documents in retention in accordance with its ~~approved, by the State of Nevada,~~ document retention schedule, ~~approved by the State of Nevada.~~ One of the primary locations, accessed by the District Clerk and other selected key District Staff, is IVGID Archives. At this network server location, ~~the~~ Board of Trustees agendas, minutes and agenda packets are scanned and kept. ~~The a~~Audio recording of the Board of Trustees meetings and other public meetings are kept by the District Clerk ~~in digital format~~ at the Administrative offices, ~~in digital format.~~ Another location, administered by members of the Finance, Accounting and Information Technology team, is the parcel master files.

### *Intranet*

~~In July of 2005,~~ the Incline Village General Improvement District, ~~in July of 2005,~~ launched an intranet which is an internal website for District employees only. This website can be accessed, using internal District computers, by using the web address of [www.insideivgid.com](http://www.insideivgid.com). This intranet is an intuitive tool where District Staff can access forms, calendars, telephone directories, etc. Its expansion is dependent upon the need of information for ~~the~~ District Staff, and it is administered by the Information Technology team.

### *Recreation and Beach Fees*

...Recreation and beach fees are used to ~~financially~~ support the various recreational venues available to ~~the~~ property owners and residents of Incline Village/Crystal Bay. ~~These fees are community which is~~ annually charged and billed on ~~the~~ Washoe County property tax bills. ~~Billing the recreation and beach fees, on the Washoe County property tax bill, is a cost effective method to keep the cost of administrating the recreation and beach fees down.~~ Each fiscal year, a Recreation and Beach Fee table is prepared. There are approximately 8,203~~22~~ billable parcels/dwelling units within Incline Village and Crystal Bay.

### *Purchasing*

Nevada Revised Statutes Chapters 332 and 338 ~~discusses,~~ in detail, the requirements for local government purchasing.

### *Budgets – Operating*

Each year, Staff prepares a detailed calendar outlining all operating and capital tasks and important milestones to be met by Staff and the Board during the budget process. The budget process can begin as early as November, and it is statutorily required to conclude by the end of May. The Board of Trustees takes an active role in the budget process and is asked to attend several Board budget workshops to ensure ~~the Board of Trustees~~ members understands all aspects of the budget process. These ~~budget~~ workshops are typically held on the first Thursday meeting, and additional workshops are scheduled, ~~as needed,~~ by the Board and Staff ~~as needed.~~ ~~This occurs during the last meeting of the month when the Board of Trustees and Staff review the Long Range Calendar.~~ While it is rare, occasionally Saturday meetings are convened. All meetings are ~~all~~ held in accordance with the Open Meeting Law,

and the public is invited to attend. In May, the Board of Trustees must hold public hearings for the (1) operating and capital budgets and (2) proposed recreation and beach facility fees. Later on, in the same meeting, the Board generally adopts the applicable fiscal year operating and capital budgets as well as adopting the recreation and beach fees.

#### *Budgets - Capital Improvement*

The Incline Village General Improvement District Capital Improvement Plan (CIP) is an important planning tool that is used to link the District's physical development planning with fiscal planning. The CIP lists the projects needed to preserve the significant investment the District already has made in infrastructure, as well as improvements needed to spur community economic growth and development.

The CIP document is a policy guide and is not intended to replace future District budget decisions. The District has in place a CIP Review Team which reviews the recommendations and requests for CIP Projects made by department/division staff.

There are two general categories for CIP projects:

1. Small improvement projects and major maintenance needs which compete for revenue in the annual budget cycle; and,
2. Major projects requiring the expenditure of public funds (above annual operating expenses) for the purchase, construction or replacement of physical infrastructure in our community.

A CIP project can include the following:

- **Land:** land, easements and rights-of-way
- **Structures:** feasibility studies, construction costs, architectural, engineering, legal and related expenses; major renovation or additions
- **Equipment:** equipment to serve a new facility or replaces existing equipment in facilities (e.g. furniture, fleet vehicles, library books or computer systems
- **Other Expenditures:** cost-sharing arrangements between the District and outside parties; purchase of water rights, etc.

The Trustees are involved in the CIP process as they review the data sheets submitted as part of the budget process.

#### *Holiday Schedule*

The District Staff enjoys eleven (11) holidays each year - New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Veterans' Day, Thanksgiving Day, Family Day (the day after Thanksgiving) and Christmas Day.

#### *Employee Meetings*

All Employee meetings are held twice each year - typically December and August. These meetings celebrate the achievements of the District employees.

### *Safety Week*

Safety Week is generally held the third week of October, and it consists ~~is comprised~~ of each employee conducting area safety checklists, watching videos and participating in other related events. This program is lead by the District Safety Officer who is supported by ~~the~~ Safety Committee members.

### *Venue Seasonal Operating Dates*

Diamond Peak Ski Resort opening is weather dependent but generally opens early in December. The Championship and Mountain Golf Courses openings are also weather dependent but generally take place in ~~they open~~ late May, with the Mountain Golf Course opening one week after the ~~opening of~~ Championship Golf Course.

The Tennis Center opens early May and closes mid-October.

The Recreation Center is open year round.

### *Policies and Procedures*

The Incline Village General Improvement District has policy and procedures in effect. Policies and procedures are those items which have a District wide effect on general business practices. These are located on the District website under "Resources."

**EXHIBIT "B"**



## Fwd: Board of Trustees Manual

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**From:** Judith Miller <pupfarm1@gmail.com>  
**To:** Aaron Katz  
**Subject:** Fwd: Board of Trustees Manual  
**Date:** Jun 7, 2020 12:45 PM  
**Attachments:** [tmhandbookchangeswcomments.docx](#)

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----- Forwarded message -----

**From:** Judith Miller <pupfarm1@gmail.com>  
**Date:** Sun, Jun 7, 2020 at 11:53 AM  
**Subject:** Board of Trustees Manual  
**To:** <schmitz\_trustee@ivgid.org>, <morris\_trustee@ivgid.org>, <dent\_trustee@ivgid.org>, <callicrate\_trustee@ivgid.org>, <wong\_trustee@ivgid.org>

Dear Trustees,

My husband and I collaborated on the attached suggested revisions to this handbook. The material was cut and pasted from a pdf into Word so some of the formatting did not translate (like page numbers). However, I believe the text was intact. Additions are highlighted in yellow. Deletions are in red with "strike through" line. Some of the changes are to fix grammatical inconsistencies, however many deal with inconsistencies with existing Board policies, Robert's rules of order, and Nevada Statutes..

In any case, I do not believe the document in the Board packet is anywhere near ready for your approval. I would suggest that you form a subcommittee to thoroughly review the manual and consult with our new District Counsel where language deals with Nevada statutes. It might be helpful to include community members who are skilled writers.

Thank you for considering our recommendations.

Judith Miller

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM E(1) – DISTRICT STAFF UPDATES – PRESENTATION BY TRI-STRATEGIES REPORTING ON IMMEDIATELY PRIOR/FUTURE STATE LEGISLATIVE SESSIONS**

**Introduction:** When one takes a step backwards and looks at the unilateral authority the Board has given to unelected staff and its attorney, it makes one ask the question “why the need for a Board?” The public didn’t vote for Board Trustees so they could abdicate their responsibilities to unelected staff. Yet that’s exactly what has happened. And at the Board’s June 10, 2020 meeting, front and center, is evidence of the Board’s inappropriate conduct. And that’s the purpose of this written statement.

**Policy No. 3.1.0<sup>1</sup>:** which addresses “Legislative Matters” was amended effective April 25, 2018. Over the public’s objections, Policy 3.1.0.17 was amended to give the GM the authority to “propose positions on legislative issues...*on IVGID’s behalf*...in the event a position on a legislative issue must be established prior to the next regular Board meeting.”<sup>2</sup> When a position on a legislative issue must be established and sufficient time exists therefore, it “shall be reviewed and approved by the Board at its regular meeting.”<sup>3</sup>

**Notwithstanding, IVGID Has No Power to Lobby For/Against State Legislation:** We’ve had this discussion before<sup>4</sup>. According to the Legislative Counsel Bureau, “the purpose of...general improvement districts (‘GIDs’) is to provide municipal-type services to an area which needs them, but which may not need or want the full range of services implied by incorporation. (Thus) GIDs are most effectively used where it will be necessary to carry out ongoing operation and maintenance of a

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<sup>1</sup> This is a policy which according to its title, purportedly addresses the “Conduct (of) Meetings of the Board of Trustees” rather than influencing State legislation.

<sup>2</sup> Given *insufficient* time for the Board to take a position on a legislative issue is the rule rather than exception, this policy is in essence giving the GM the authority to propose positions on IVGID’s behalf on essentially every legislative issue imaginable because the advance notice the public has of Legislative committee hearings is at most, 2-3 days, and as little as a handful of hours.

<sup>3</sup> Policy No. 3.1.0 can be viewed at pages 8-13 at <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>. Page 13, and section 0.17 in particular, are recited at page 13 of the packet of materials prepared by staff in anticipation of this June 10, 2020 meeting [“the 6/10/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-10-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-10-2020.pdf))].

<sup>4</sup> Go to pages 154-156 of the packet of materials prepared by staff in anticipation of the Board’s May 10, 2017 meeting [“the 5/10/2017 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-10-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-10-17.pdf))].

(particular) facility or service.”<sup>5</sup> Given GIDs are creatures of County Boards of Commissioners [“County Boards” {see NRS 318.015(1) and 318.075(1)}], the *only* “basic powers” GIDs may exercise<sup>6</sup> are those *expressly included* in their initiating [NRS 318.055(4)(b)] or supplemental (NRS 318.077) ordinance(s) with the *proviso* those powers must be “one or more of those authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein.”

**But NRS 318.116 Does Not Recognize the Power to Create Laws Nor to Lobby/Influence State Legislation as a Legitimate GID Basic Power:** Don’t believe me? Take a look for yourself<sup>7</sup>! Even if such power were recognized, since there is no question IVGID has never been granted this power by the Washoe County Board, for IVGID *it does not exist*.

**Dillon's Rule:** Moreover, since "Nevada is considered a state without home rule...(local) governments generally have *only* those powers that are (expressly) granted to them by the Legislature...(because) without home rule, the general application of ‘Dillon's Rule’ *limits* the powers of counties, cities...towns" and here, IVGID. In other words,

“[A] municipal corporation<sup>8</sup> possesses and can exercise the following powers *and no others*: First, those granted in express words; second, those necessarily implied or necessarily incident to the powers expressly granted; (and) third, those absolutely essential to the declared objects and purposes of the corporation—*not simply convenient, but indispensable*.”<sup>9</sup>

**IVGID's Creation:** IVGID was created on May 20, 1961 as a “body corporate and politic and a quasi-municipal corporation” [NRS 318.075(1)] pursuant to Washoe County Board Bill No. 57, Ordinance 97. IVGID’s initial basic powers were expressly *limited* to: 1) grading, re-grading, surfacing and resurfacing Incline Village streets, alleys and public highways; 2) constructing, reconstructing and improving Incline Village streets with curbs, gutters, drains, catch basins and sidewalks; 3) constructing, reconstructing, replacing or extending storm, sewer and other drainage; 4) constructing, reconstructing, improving, extending or bettering Incline Village's sanitary sewer system; and, 5)

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<sup>5</sup> See ¶II at page 1, Background Paper 83-4, General Improvement Districts, at <https://www.leg.state.nv.us/Division/Research/Publications/Bkground/BP83-04.pdf>.

<sup>6</sup> Since “*all* of such statutes...constitute a grant of power to certain boards and governing bodies, and (they) are a deprivation of powers and privileges in respect to the individuals residing within the affected areas...(they)...*must...be strictly construed, to include no more than (the) Legislature clearly intended*” [see A.G.O. No. 63-61, p. 103 (August 12, 1963)].

<sup>7</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec116>.

<sup>8</sup> GIDs are quasi-*municipal* corporations [NRS 318.015(1) and 318.075(1)].

<sup>9</sup> See page 5 of that April 2014 Legislative Counsel Bureau Research Division Policy and Program Report on State and Local Government (<http://www.leg.state.nv.us/Division/Research/Publications/PandPReport/19-SLG.pdf>).

acquiring, constructing, reconstructing, improving, extending or bettering facilities for the supply, storage and distribution of water.

In other words, *IVGID was created to be nothing more than a public utility district*. And it was expressly *not* created to lobby nor influence legislation.

**IVGID's Assumption of Additional Powers Based Upon Their Alleged Incidence, Necessity and/or Implication:** IVGID staff will likely argue IVGID has the power to furnish facilities and services for *all* questionable purposes, whether or not necessary to furnish public recreation or utility facilities, because of NRS 318.210 which gives the Board the power to: “exercise all rights and powers necessary or incidental to or implied from the specific powers granted in...chapter” NRS 318. I disagree for at least two reasons. First, *Dillon's Rule* (discussed above). And second, because of the doctrine of *expressio unius est exclusio alterius* which in lay person's terms instructs:

“To express one thing is to *exclude* another. This maxim reflects a form of reasoning that is widespread and important in interpretation...the *a contrario* argument...(i.e. the) negative implication (or)...implied exclusion. An implied exclusion argument lies whenever there is reason to believe that if the Legislature had meant to include a particular thing within the ambit of its legislation, it would have *referred to that thing expressly*. Because of this expectation, the Legislature's failure to mention ‘the thing’ becomes grounds for inferring that *it was deliberately excluded*. Although there is no express exclusion, *exclusion is implied*.”<sup>10</sup>

Thus “whenever there is reason to believe that if the Legislature had meant to include a particular thing within the ambit of its legislation it would have *referred to that thing expressly*...(its) failure to mention the thing becomes grounds for inferring that *it was deliberately excluded*.”<sup>10</sup>

**Notwithstanding, the Board Approved Entrance Into a Contract With Tri-Strategies<sup>11</sup> For State Legislative Advocacy Services<sup>12</sup> at its December 12, 2018 Meeting:** “What we are paying for is getting to know the (State) legislative team, tracking bills, acting on our behalf *when some wild cards make statements*, and dodging some bullets.”<sup>13</sup> In other words, stifling the views of local citizens critical of IVGID who are labeled as “wild cards,” and perpetuating IVGID’s propaganda spin. And as

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<sup>10</sup> See <http://www.duhaime.org/LegalDictionary/E/ExpressioUniusEstExclusioAlterius.aspx>.

<sup>11</sup> See pages 96-100 of the packet of materials prepared by staff in anticipation of the Board’s January 23, 2019 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_1-23-19.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-23-19.pdf) (“the 1/23/2019 Board packet”)].

<sup>12</sup> See agenda item E(7) at pages 168-172 of the packet of materials prepared by staff in anticipation of the Board’s December 12, 2018 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_12-12-18.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-12-18.pdf) (“the 12/12/2018 Board packet”)].

<sup>13</sup> See page 97 of the 1/23/2019 Board packet.

justification, former GM Pinkerton asserts “we are the largest entity that doesn’t have regular (legislative advocacy) coverage<sup>14</sup> but...did, in the past, up until 2013.”<sup>15</sup>

**This Action Was and Is “Improper Governmental Action” as a Gross Waste of Public Money:**

NRS 281.611(1) defines “improper governmental action (a)s any action taken by a...local governmental officer or employee in the performance of the officer’s or employee’s official duties, whether or not the action is within the scope of employment of the officer or employee, which is:

- (a) In violation of any state law or regulation;
- (b) If the officer or employee is a local governmental officer or employee, in violation of an ordinance of the local government;
- (c) An abuse of authority;
- (d) Of substantial and specific danger to the public health or safety; or
- (e) A gross waste of public money.

**How Much Are We Paying for Tri-Strategies’ Legislative Advocacy Services, and Where Has it Been Budgeted?** The answer to the first question is simple; a whopping \$30,000 in fees plus travel and other “job related” expenses<sup>16</sup>.

The answer to the second question is more interesting. According to former GM Pinkerton, \$24,000 was appropriated in the 2018 budget, and the remaining \$6,000 comes from “the General Fund, Professional Consultants.” I direct the reader to the 2018-19 budget<sup>17</sup>, and I defy any Board member or anyone else for that matter to show me where in that budget \$24,000 was appropriated for Legislative Advocacy. I have made an express public records request for these records<sup>18</sup>, and substantively none was made available for my examination *because I do not believe they exist*.

Which raises another material question: when the 2018-19 budget was approved, did any Board member know that \$24,000 had been appropriated for Legislative Advocacy? Assuming the answer to be “no,” what other “vital” hidden appropriations were not shared with the Board and the public? And more bothersome, this examination reveals staff have “puffed” the budget with all sorts of unnecessary and undisclosed expenditures so that when something like consulting or legislative advocacy comes along, there’s already a pocket from which the funds can be spent.

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<sup>14</sup> And the *only* one of the 89 or more GIDs in the State!

<sup>15</sup> See page 98 of the 1/23/2019 Board packet.

<sup>16</sup> See page 172 of the 12/12/2018 Board packet.

<sup>17</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Annual\\_Budget\\_FY2018-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Annual_Budget_FY2018-19.pdf).

<sup>18</sup> See page 281 of the packet of materials prepared by staff in anticipation of the Board’s February 27, 2019 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_2-27-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-27-19.pdf) (“the 2/27/2019 Board packet”)].

To make my point, let's continue the discussion. Did the Board know that "professional consultants" is an appropriated expenditure within the General Fund? I didn't. So I went back into the budget and retrieved Schedule B-10 at Page 19 of Form 4404LGF filed with the State Department of Taxation<sup>19</sup>. Nowhere did I see an appropriated expense entry for "professional consultants." Do you? Now maybe it's buried somewhere in these numbers and no one other than Gerry Eick knows where. But maybe it isn't. ***Maybe former GM Pinkerton has fabricated this fact the same way he has fabricated the notion that engineering staffing costs are allocated to and added on top of all capital improvement project ("CIP") expenditures.*** Given our staff's track record for the lack of truthfulness and transparency, which do you think?

**Given the Financial Challenges of the COVID-19 Pandemic, Why Didn't the Board Refuse to Budget For Tri-Strategies' Services at the May 27, 2020 Budget Adoption Meeting?** Agenda item I(1) for the Board's May 27, 2020 meeting was adoption of a 2020-21 Budget<sup>20</sup>. Why did the Board budget to pay Tri-Strategies to influence legislation? Wasn't this a very simple expense to omit and reduce the subsidy of the RFF?

**So Why Was Policy No. 3.1.0 Amended to Ratify the Contrary?** How can the Board and the public accept the advice of a staff and attorney who assert it is appropriate for the Board to abdicate legislative advocacy powers to un-elected staff, when Mr. Salcido has made clear this is inappropriate? And if staff's and our attorney's advice on this subject is wrong, doesn't that fact suggest they may very well be wrong *on a whole slew of other matters*?

**The Board's January 23, 2019 Meeting:** Agenda item E for that meeting consisted of a verbal legislative update from the lobbyist the Board improperly contracted with<sup>21</sup>, Tri-Strategies<sup>22</sup>. Since IVGID livestreams its Board meetings, Tri-Strategies' presentation can easily be viewed at 12:38-25:12 at <https://livestream.com/IVGID/events/8537200/videos/186265786> ("the 1/23/2019 livestream"). There Victor Salcido, a partner in Tri Strategies, gave the following testimony and included a response to the following question(s)/comment(s) at 21:00-24:00 of the 1/23/2019 livestream:

Mr. Salcido: "We represent you as a Board as a whole, and so...we will be taking direction from you (as a Board) on particular bills. As they are introduced we will...present them to you, get direction from you, and go from there. Happy to take any questions at this point.

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<sup>19</sup> This page comes from page 25 of the 2018-19 budget (see page 283 of the 2/27/2019 Board packet).

<sup>20</sup> See pages 13-101 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) ("the 5/27/2020 Board packet")].

<sup>21</sup> Improperly, because lobbying to influence State legislation is not a basic power IVGID may exercise.

<sup>22</sup> The agenda for that meeting can be viewed at pages 1-3 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_1-23-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-23-19.pdf) ("the 1/23/2019 Board packet").

Trustee Morris: Quick question...I can imagine, but I don't know...potentially a bill could come ...and require some quick...action...by us and it could fall outside of our meeting schedule. What happens then?

Mr. Salcido: (Although) we report through the general manager...again, I want to be very clear about this point...We don't take action in one direction or another on a particular bill *absent direction from you...speaking as one Board*...In the scenario you painted which is we've got to make a quick decision...when it comes to...big items like advocating for or against a particular bill, *we would take direction from you (the Board) exclusively*...If (a bill) possibly affects GIDs, then we would go through you (the Board) for direction...

Trustee Horan: I think Victor has made it very clear he's not going to be doing anything unless he has direction from the Board.

Mr. Salcido: That is correct."

In other words, notwithstanding Policy 3.1.0.17, ***IVGID's GM has no authority to adopt a position on a proposed bill before the State Legislature on the IVGID Board's behalf!***

**So Why Has Tri-Strategies Initiated Government Relations With State of Nevada Interim Legislative Committees, Washoe County, Washoe County School District, and Various Other Boards and Commissions?** At page 16 of the 6/10/2020 Board packet Tri-Strategies informs the Board and the public that notwithstanding its alleged refusal to act on behalf of the Board short of the Board as a whole so instructing, it has initiated Government relations with (various) regional partners wherein it has:

- a) "Educate(d) and inform(ed) elected officials, government bodies and policy maker boards about IVGID's roles and responsibilities to its citizenry;
- b) "Provided opportunities of engagement for elected officials to learn about IVGID;"
- c) "Report(ed) policy matters that affect IVGID;" and,
- d) Foster(ed) and align(ed) a successful relationship with Washoe County through consistent communications with County Commissioners."

### ***Why exactly?***

And who informed Tri-Strategies of:

- a) IVGID's roles and responsibilities so it was equipped to educate and inform elected officials like: Assembly Members Krasner, Benitez-Thompson, Peters, Daly, Smith and Senators Kieckhefer, Ratti and Gansert<sup>23</sup>; government bodies like the Legislative Commission<sup>23</sup>, Interim Finance Committee, Committee for Review and Oversight of the Tahoe Regional Planning Agency ("TRPA")

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<sup>23</sup> See page 17 of the 6/10/2020 Board packet.

and the Marlette Lake Water System<sup>24</sup>, TRPA<sup>25</sup>, Committee on Public Lands, Committee to Conduct a Study Concerning Wildfires<sup>26</sup>; and policy maker boards like the Board of Examiners and Commission's Audit Subcommittee, Legislative Commission's Audit Subcommittee, and Committee on Conduct's Interim Study of Requirements State For Reapportionment and Redistricting<sup>26</sup>?

b) The particulars of IVGID so it was equipped to educate elected officials such as Washoe County School District ("WCSD") Trustees Kelley, Taylor and Simon-Holland<sup>27</sup> and Reno-Sparks Convention & Visitors Authority ("RSCVA") Board members Lucey and Hillary Schieve<sup>25</sup>?

c) IVGID matters so Tri-Strategies could foster and align successful relationship with elected County Commissioners like Berkbigler, Lucey and Jung<sup>26</sup>?

And what exactly do the Lake Tahoe Visitors Authority, Regional Transportation Commission, Nevada Department of Transportation, and the Economic Development Authority of Western Nevada<sup>28</sup> have anything to do with legitimate IVGID powers?

**All of this is nothing more than staff propaganda to cement staff's *raison d'être***<sup>29</sup> (reason for being).

**The Board Needs to Rescind its Amendment to Policy No. 3.1.0.17 So it Comports With What Our Legislative Advocate Has Instructed:** I have asked this before, and repeat it again, this item should be agendaized for rescission at the next Board meeting.

**Conclusion:** Every one of my written statements attempts to identify one or more problems with the powers IVGID exercises, and every one includes a detailed discussion about a specific problem, how we got there, and what I view is required to remedy the problem. And here I have provided yet another example. *Dillion's Rule* instructs that if there be any doubt as to whether a local government may legitimately exercise a particular power, that doubt is to be resolved *against the exercise of that power*. Although I do not believe there to be any doubt, assuming *arguendo* there is, whether it is appropriate for un-elected staff to lobby the Legislature for/against proposed legislation on the Board's behalf must be resolved *against IVGID*. I urge the Board to stop staff from wasting local property owners' Recreation ("RFF") and Beach ("BFF") Facility Fees on "pie-in-the-sky" endeavors such as this one it has no power to pursue.

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<sup>24</sup> See page 18 of the 6/10/2020 Board packet.

<sup>25</sup> See page 21 of the 6/10/2020 Board packet.

<sup>26</sup> See page 19 of the 6/10/2020 Board packet.

<sup>27</sup> See page 20 of the 6/10/2020 Board packet.

<sup>28</sup> See page 22 of the 6/10/2020 Board packet.

<sup>29</sup> Justification for existence (see <https://www.merriam-webster.com/dictionary/raison%20d%27%C3%AAtre>).



Board members can stick their collective heads in the sand and deny there are problems (because one can “bring a horse to water, but one can’t make him drink”). Or they can defer to the biased responses from a less than forthright staff and attorney *who are part of the problem*. Or they can look for ways to attack and marginalize critics like me who are nothing more than messengers, making us the focus of attention rather than the issues we have identified. Or they can just do the right thing and recognize IVGID for the limited purpose local government it is, and start acting like one! And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – MORE EVIDENCE OF RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEE WASTE – FOOD, APPETIZERS, POPCORN AND DRINK PROVIDED AT PUBLIC BOARD MEETINGS, AT A COST TO LOCAL PARCEL OWNERS PAYING THE RFF OF \$440 OR MORE PER MEETING**

**Introduction:** Did you know staff provide a spread of food, appetizers, popcorn and drink at the rear of the Chateau for nearly every IVGID Board/public meeting typically attended by the typical twenty (20) or so members of the public that attend? And did you know that the “so called” discounted cost for this amenity which gets charged to the District’s General Fund is typically \$440 or more<sup>1</sup> per meeting? And did you know that this cost gets added on to another \$1 million or more of overspending assigned to the General Fund? And that this overspending gets subsidized from the RFF/BFF and the utility rates IVGID’s water/sewer customers pay? That’s the purpose of this written statement.

**I First Raised This Issue at the Board’s January 22, 2020 Board Meeting:** At this meeting I made the following comments during the first public comments section:

“I am...asking that the Board eliminates food at the back of the room for... (Board) meetings. It’s totally unnecessary, and it’s a waste of money...If members of the public want to eat, they can bring a bag lunch.”<sup>2</sup>

I knew that the cost of this food was being paid for with the RFF, rather than the “availability of the use of...(recreation and) beach services and facilities furnished by the District”<sup>3</sup> the Board and staff represent to the public. And for this reason it was wrong to use RFF moneys for this purpose.

**The Cost to Local Parcel Owners:** After making my comments to the Board, I wanted to know how much this food and drink was unnecessarily costing local parcel owners. So I made a public records request, and was provided with a series of invoices going back to July of 2018. Each invoice detailed the discounted rent charged for use of the Chateau, and the discounted food and beverage

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<sup>1</sup> If only twenty (20) persons attend Board meetings, and all of them consume the food and beverage placed at the back of the room, the average food and beverage cost per attendee is \$22! In other words, staff would be better off just giving every Board/public meeting attendee \$20 rather than providing food and beverage.

<sup>2</sup> The Board livestreams its meetings (<http://new.livestream.com/accounts/3411104>). The portion of the Board’s livestreamed January 22, 2020 meeting [<https://livestream.com/ivgid/events/8970760/videos/201067772> (“the 1/22/2020 livestream”)] where I made the statements quoted, can be viewed at 16:26-16.41 of the 1/22/2020 livestream.

<sup>3</sup> See page 109, ¶14(b), of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) (“the 5/27/2020 Board packet”).

charged for placement at each Board/public meeting. I created a spreadsheet which details these matters and it is attached to this written statement as Exhibit "A." And as can be seen, for at least the last year the net food and beverage cost including staff costs to set up/tear down has totaled roughly \$440 per meeting. For 2019 the total was \$8,962.40, and for the five (5) meetings in 2020 where food and beverage was actually provided, the total is \$2,500.

**But There's More. In Addition to Food and Beverage, the General Fund is Charged For the Board's Use of The Chateau/Grille For its Meetings:** The attached spreadsheet also summarizes the rental costs of The Chateau/Grille invoiced to the General Fund. And as can be seen, for at least the last year the net room rental cost has totaled roughly \$1,250 per meeting. For 2019 the total was \$21,850, and for the five (5) meetings in 2020 the total is \$9,375.

**The Discounted Costs to the General Fund Are Likely Less Than the District's Actual Costs Meaning the Cost to Local Parcel Owners is Even More:** An examination of the attached spreadsheet reveals that the food and beverage discount extended has been 40%. The facilities rental discount has been anywhere as 32.4%-100%. But in actuality, it has been more.

Look at the gross room rental costs assessed compared to the "rack rate." As you can see, *never* is the discount applied to the "rack rate." Always it is applied to some lower "mythical" rate. This makes the real discount greater than 32.4%. And just so we know what the "rack rate" really is, I have attached staff's Chateau facility rental rates for 2019-21 (they've remained the same) collectively as Exhibit "B" to this written statement. For mid-week use from June-October the event rate is \$3,045. For mid-week use from November-May the event rate is \$2,035.

**When Did the Board Instruct Staff That its Use of the Chateau Can be Billed Out at a 40% or Greater Discount?**

**When Did the Board Instruct Staff That the Food and Beverage Furnished at Board/Public Meetings Can be Billed Out at a 40% Discount?**

**The Board Budgets to Overspend in Excess of \$1 Million Annually Insofar as its General Fund is Concerned:** Attached as Exhibit "C" are the schedules for the latest 2020-21 approved budget for the District's General Fund<sup>4</sup>. I have placed asterisks next to: \$5,043,240 of revenues from all sources on schedule B-9, page 8; \$5,170,249 of expenditures by function on schedule B-10, page 9; the estimated General Fund balance of \$3,935,986 on 6/30/2020; and, the budgeted General Fund ending balance of \$3,808,977. Estimated revenues and the \$127,009 of "draw downs" from fund balance = \$5,170,249 which "balances" the \$5,170,249 in estimated expenses.

However in order to balance the General Fund balance, it requires \$1,471,440 of central services cost allocations (I have placed an asterisk next to this number on schedule B-9, page 8. Stated differently, without this revenue subsidy, the Board has budgeted to overspend a like amount.

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<sup>4</sup> See pages 17-19 of the 2020-21 Budget [[https://www.yourtahoepace.com/uploads/pdf-ivgid/FINAL\\_IVGID\\_2020.2021\\_APPROVED\\_BUDGET\\_FORM\\_4404LGF.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf) ("the 2020-21 Budget")].

So what are central services cost revenues? According to page 139 of the 2017-18 Budget<sup>5</sup> an “amount allocated between the Utility, Community Service and Beach Funds (allegedly) to cover the cost of services provided by the General Fund.” In other words, transfers from the District’s Utility, Community Services and Beach Funds. Given the Board budgets to overspend in the District’s Community Services and Beach Funds, and that overspending is subsidized by the RFF and BFF, respectively, how much of the RFF which is assigned to the Community Services Fund is budgeted to be transferred to the General Fund to subsidize the overspending in the latter, in part, caused by paying rent for the Board’s use of The Chateau, and providing food and beverage and Board/public hearings? Subtracting the Utility (\$392,709) and Beach (\$106,046) Funds’ central service costs to the General Fund, the balance or \$972,865

**Don’t You See That These Billing Practices Artificially Boost the Sales Revenues Staff Report For What Are Supposed to be Facilities Rentals?**

**Don’t You See That These Billing Practices Artificially Boost the Sales Revenues Staff Report For What Are Supposed to be Food and Beverage Sales?**

**Conclusion:** Everything staff administer, except possibly Diamond Peak, is budgeted to operate at a financial loss. And since the RFF subsidizes overspending in the District’s Community Services Fund, we can reduce the RFF by reducing the overspending. And in its own little way, that includes overspending for food and beverage at Board/public meetings. But your staff don’t care about reducing costs. They’re more interested in providing “service levels.” And they see food and beverage at Board/public meetings to be “service levels.”

I ask the Board to direct staff to stop providing food and beverage for Board/public meetings and thus save wasteful expenditures of a like amount billed to the District’s Community Services Fund.

And to those asking why your RFF/BFF are as high as they are, and never seem to be reduced, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>5</sup> Go to [https://www.yourtahoepace.com/uploads/pdf-ivgid/2017.6.16\\_2017-2018\\_Operating\\_Budget.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/2017.6.16_2017-2018_Operating_Budget.pdf). This page is attached as Exhibit “D” to this written statement, and an asterisk is placed next to the definition of “central Services cost allocation.”

**EXHIBIT "A"**

**Chateau Board Meeting Rent/Food Beverage**

July 1 - May 27, 2020

Meeting Date	Rack Rate	Room Rental	Room Rental Discount	Sub-Total Room Rental	Food & Beverage	Food & Beverage Discount	Sub-Total Food & Beverage	Employee Wages	Net Meeting Cost	Notes
7/24/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 150	\$ (60)	\$ 90.00	\$ 30	\$ 1,370	54.87% Room Discoun
8/6/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 1,200	\$ (480)	\$ 720.00	\$ 240	\$ 2,210	54.87% Room Discoun
8/27/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250					\$ 1,250	54.87% Room Discoun
9/11/2018	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 850	\$ (340)	\$ 510.00	\$ 170	\$ 1,930	32.43% Room Discoun
9/26/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 150	\$ (60)	\$ 90.00	\$ 30	\$ 1,370	54.87% Room Discoun
10/10/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 850	\$ (340)	\$ 510.00	\$ 170	\$ 1,930	54.87% Room Discoun
11/13/2018	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 90	\$ (36)	\$ 54.00	\$ 18	\$ 1,322	32.43% Room Discoun
12/12/2018	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 1,050	\$ (420)	\$ 630.00	\$ 210	\$ 2,090	32.43% Room Discoun
<b>2018 Totals</b>		<b>\$ 19,400</b>	<b>\$ (9,400)</b>	<b>\$ 10,000</b>	<b>\$ 4,340</b>	<b>\$ (1,736)</b>	<b>\$ 2,604</b>	<b>\$ 868</b>	<b>\$ 13,472</b>	
1/23/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 1,050	\$ (420)	\$ 630.00	\$ 210	\$ 2,090	
2/6/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 850	\$ (340)	\$ 510.00	\$ 170	\$ 1,930	
2/27/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 945	\$ (378)	\$ 567.00	\$ 189	\$ 2,006	
3/13/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 1,008	\$ (403.20)	\$ 604.80	\$ 201.60	\$ 2,056.40	
3/18/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 350	\$ (140)	\$ 210	\$ 70	\$ 1,530	
3/28/2019	\$ 2,035	\$ 500	\$ -	\$ 500	\$ 350	\$ (140)	\$ 210	\$ 70	\$ 780	Grille-100% Room Disc
4/10/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 700	\$ (220)	\$ 480	\$ 140	\$ 1,870	
5/1/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 700	\$ (220)	\$ 480	\$ 140	\$ 1,870	
<b>5/6/2019</b>										
5/22/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
6/19/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
7/17/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
7/24/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 150	\$ (60)	\$ 90	\$ 30	\$ 1,370	
8/14/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
8/28/2019	\$ 3,045	\$ 500	\$ (400)	\$ 100					\$ 100	Grand Ballroom-80% R
9/25/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
10/30/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
11/13/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
12/11/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
12/18/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
<b>2019 Totals</b>		<b>\$ 32,450</b>	<b>\$ (10,600)</b>	<b>\$ 21,850</b>	<b>\$ 11,053</b>	<b>\$ (4,301.20)</b>	<b>\$ 6,751.80</b>	<b>\$ 2,210.60</b>	<b>\$ 30,812.40</b>	

**Chateau Board Meeting Rent/Food Beverage**

July 1 - May 27, 2020

1/22/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
1/29/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
2/12/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
2/26/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
3/11/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 850	\$ (220)	\$ 630	\$ 110	\$ 1,990	Last In-Person Meeting
4/1/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250					\$ 1,250	
4/14/2020										COVID-19 Meeting
5/6/2020	\$ 2,035	\$ 925	\$ (300)	\$ 625				\$	\$ 625	50% Room Rate COVID
5/7/2020	\$ 2,035	\$ 925	\$ (300)	\$ 625				\$	\$ 625	50% Room Rate COVID
5/19/2020	\$ 2,035	\$ 925	\$ (300)	\$ 625				\$	\$ 625	50% Room Rate COVID

**EXHIBIT "B"**



# Rates

## 2019

<b>Reception Venue Rates June-October</b>	
Saturday	\$7,990
Friday & Sunday	\$4,970
Monday-Thursday	\$3,045
<b>Reception Venue Rates November-May</b>	
Saturday	\$4,660
Friday & Sunday	\$3,230
Monday—Thursday	\$2,035

<b>Wedding Ceremony</b>	<b>Includes</b>	<b>Rate</b>
10th Tee Box Ceremony	◇ Set up/strike & white folding chairs	\$1,000
Creekside Ceremony	◇ Set up/strike & white folding chairs	\$1,500
Fireside Ceremony	◇ Set up/strike & white folding chairs	\$500
The Grille (winter only)	◇ Set up/strike & white folding chairs ◇ Can be used for cocktail hour	\$500

<b>Upgrades</b>	<b>Rate</b>	<b>Upgrades</b>	<b>Rate</b>
Cross-back chairs	\$5/chair	Fire Pits	\$75/each
Lounge Furniture	\$150	Projector/Screen	\$100

## Rates 2020/2021

<b>Reception Venue Rates   June - October</b>	
Saturday	\$7,990
Friday & Sunday	\$4,970
Monday-Thursday	\$3,045
<b>Reception Venue Rates   November - May</b>	
Saturday	\$4,660
Friday & Sunday	\$3,230
Monday—Thursday	\$2,035

<b>Wedding Ceremony</b>	<b>Includes</b>	<b>Rate</b>
10th Tee Box Ceremony	◇ Set up/strike of white folding chairs	\$1,000
Creekside Ceremony	◇ Set up/strike of white folding chairs	\$1,500
Fireside Ceremony	◇ Set up/strike of white folding chairs	\$500
The Grille (winter only)	◇ Used for cocktail hour	\$500

<b>Upgrades</b>	<b>Rate</b>
Cross-back Chairs	\$5 per chair
Specialty Linen Package	\$5 per person
Backdrop with Birch Trees and Mr. & Mrs. Chairs	\$400
Fire Pits	\$75 each
Lounge Furniture	\$150

**EXHIBIT "C"**

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes:</b>				
Property Tax	1,615,540	1,690,000	1,770,000	1,770,000
Personal Property Tax	17,871	12,000	12,000	12,000
<b>Subtotal Taxes</b>	<b>1,633,411</b>	<b>1,702,000</b>	<b>1,782,000</b>	<b>1,782,000</b>
<b>Intergovernmental:</b>				
Consolidated Tax (CTX)	1,440,607	1,489,000	1,494,000	1,407,000
LGTA tax	249,615	249,000	249,000	249,000
State Grants	-	-	-	-
<b>Subtotal Intergovernmental</b>	<b>1,690,222</b>	<b>1,738,000</b>	<b>1,743,000</b>	<b>1,656,000</b>
<b>Miscellaneous:</b>				
Investment Income	327,815	275,000	131,400	131,400
Other	2,002	2,000	2,400	2,400
Central Services Cost Allocation	1,169,400	1,367,400	1,471,440	1,471,440
<b>Subtotal Other</b>	<b>1,499,217</b>	<b>1,644,400</b>	<b>1,605,240</b>	<b>1,605,240</b>
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>4,822,850</b>	<b>5,084,400</b>	<b>5,130,240</b>	<b>5,043,240</b>
<b>OTHER FINANCING SOURCES</b>				
Transfers In (Schedule T)	-	-	-	-
Sale of capital assets	-	-	-	-
Proceeds of Long-term Debt				
Other				
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>				
Prior Period Adjustments	800,000			
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>2,522,786</b>	<b>3,765,586</b>	<b>3,935,986</b>	<b>3,935,986</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>8,145,636</b>	<b>8,849,986</b>	<b>9,066,226</b>	<b>8,979,226</b>

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
<b>General Administration</b>				
Salaries and Wages	40,757	29,100	29,967	29,967
Employee Benefits	17,980	18,700	20,311	20,311
Services and Supplies	524,466	420,000	434,718	479,718
Subtotal General Administration	583,203	467,800	484,996	529,996
<b>General Manager</b>				
Salaries and Wages	244,421	270,000	265,714	265,714
Employee Benefits	105,047	115,000	115,751	115,751
Services and Supplies	69,361	60,000	56,340	56,340
Subtotal General Manager	418,829	445,000	437,805	437,805
<b>Trustees</b>				
Salaries and Wages	102,992	104,000	106,114	106,114
Employee Benefits	27,822	32,400	32,904	32,904
Services and Supplies	45,068	45,000	77,000	77,000
Subtotal Trustees	175,882	181,400	216,018	216,018
<b>Accounting</b>				
Salaries and Wages	572,025	592,500	611,635	611,635
Employee Benefits	252,081	275,000	323,754	323,754
Services and Supplies	60,134	70,000	77,636	77,636
Subtotal Accounting	884,240	937,500	1,013,025	1,013,025
<b>Information Services &amp; Technology</b>				
Salaries and Wages	426,004	484,000	494,412	409,070
Employee Benefits	191,122	250,000	288,096	246,800
Services and Supplies	211,242	300,000	360,817	360,817
Subtotal Information Services	828,368	1,034,000	1,143,325	1,016,687
<b>Risk Management</b>				
Salaries and Wages	81,841	-	-	-
Employee Benefits	40,039	-	-	-
Services and Supplies	15,139	-	-	-
Subtotal Risk Management	137,019	-	-	-
<b>Human Resources</b>				
Salaries and Wages	431,911	532,600	551,976	551,976
Employee Benefits	203,821	304,000	304,561	304,561
Services and Supplies	46,662	115,000	129,196	129,196
Subtotal Human Resources	682,394	951,600	985,733	985,733
<b>Health &amp; Wellness</b>				
Salaries and Wages	18,446	16,500	16,496	14,936
Employee Benefits	5,875	6,900	9,274	6,235
Services and Supplies	4,495	5,000	21,475	21,475
Subtotal Health & Wellness	28,816	28,400	47,245	42,646
<b>Communications</b>				
Salaries and Wages	95,076	96,300	91,868	91,868
Employee Benefits	43,559	48,000	54,803	54,803
Services and Supplies	55,763	84,000	131,518	131,518
Subtotal Communications	194,398	228,300	278,189	278,189
<b>Capital Outlay</b>				
General Government	64,972	340,000	370,150	650,150
Information Services & Technology	56,285	-	-	-
Subtotal Capital Outlay	121,257	340,000	370,150	650,150
<b>FUNCTION SUBTOTAL</b>	<b>4,054,406</b>	<b>4,614,000</b>	<b>4,976,486</b>	<b>5,170,249</b>

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government Summary				
Salaries and Wages	2,013,473	2,125,000	2,168,182	2,081,280
Employee Benefits	887,346	1,050,000	1,149,454	1,105,119
Services and Supplies	1,032,330	1,099,000	1,288,700	1,333,700
Capital Outlay	121,257	340,000	370,150	650,150
Sch B-10 Function Subtotal	4,054,406	4,614,000	4,976,486	5,170,249
TOTAL EXPENDITURES - ALL FUNCTIONS	4,054,406	4,614,000	4,976,486	5,170,249
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
Transfers Out (Schedule T)	325,644	300,000		
TOTAL EXPENDITURES AND OTHER USE:	4,380,050	4,914,000	4,976,486	5,170,249
ENDING FUND BALANCE:	3,765,586	★ 3,935,986	4,089,740	3,808,977 ★
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	8,145,636	8,849,986	9,066,226	8,979,226

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

**EXHIBIT "D"**

**Incline Village General Improvement District  
Central Services Cost Allocation Plan**

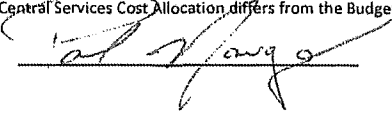
For the Fiscal Year Ending June 30, 2021

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
<b>Base Cost</b>													
Budgeted FTE by Fund Allocation	22.5 8.70%	35.4 13.74%	39.2 15.18%	10.9 4.22%	1.4 0.56%	75.9 29.41%	21.2 8.22%	7.7 3.00%	1.5 0.60%	3.3 1.27%	21.1 8.17%	17.8 6.92%	257.9 100%
Budgeted Wages by Fund Allocation	\$ 2,081,280 14.69%	\$ 2,921,780 20.62%	\$ 1,616,161 11.40%	\$ 409,731 2.89%	\$ 88,583 0.63%	\$ 3,135,849 22.13%	\$ 1,037,021 7.32%	\$ 313,796 2.21%	\$ 108,530 0.77%	\$ 147,970 1.04%	\$ 810,930 5.72%	\$ 1,499,515 10.58%	\$ 14,171,146 100%
Budgeted Benefits by Fund Allocation	\$ 1,105,120 18.99%	\$ 1,449,604 24.91%	\$ 509,946 8.76%	\$ 117,206 2.01%	\$ 47,500 0.82%	\$ 1,050,665 18.05%	\$ 327,605 5.63%	\$ 82,979 1.43%	\$ 28,038 0.48%	\$ 61,384 1.05%	\$ 221,093 3.80%	\$ 819,153 14.07%	\$ 5,820,293 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,288,700 8.93%	\$ 3,341,969 23.17%	\$ 2,289,792 15.87%	\$ 551,971 3.83%	\$ 394,378 2.73%	\$ 3,450,786 23.92%	\$ 729,896 5.06%	\$ 413,837 2.87%	\$ 79,190 0.55%	\$ 184,372 1.28%	\$ 768,230 5.33%	\$ 932,642 6.47%	\$ 14,425,763 100%
Budgeted Accounting - Invest. Int.	\$ 880,590												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	62,933	163,203	111,820	26,955	19,259	168,517	35,644	20,209	3,867	9,004	37,516	45,545	\$ 704,472
Blended Allocation	14%	20%	12%	3%	1%	23%	7%	2%	1%	1%	6%	11%	
Budgeted Human Resources	\$ 985,735												
HR + 20% Accounting	\$ 1,161,853												
Based on Wages, Benefits & FTE	164,124	229,507	136,887	35,345	7,736	269,526	81,989	25,714	7,156	13,056	68,530	122,283	\$ 1,161,853
<b>Central Services Cost Allocation</b>	<b>\$ 394,885</b>	<b>\$ 392,709</b>	<b>\$ 248,707</b>	<b>\$ 62,301</b>	<b>\$ 26,995</b>	<b>\$ 438,043</b>	<b>\$ 117,633</b>	<b>\$ 45,923</b>	<b>\$ 11,023</b>	<b>\$ 22,060</b>	<b>\$ 106,046</b>		<b>\$ 1,866,325</b>
<b>Annual Billing for Adopted Budget</b>	<b>\$ 392,709</b>	<b>\$ 248,707</b>	<b>\$ 62,301</b>	<b>\$ 26,995</b>	<b>\$ 438,043</b>	<b>\$ 117,633</b>	<b>\$ 45,923</b>	<b>\$ 11,023</b>	<b>\$ 22,060</b>	<b>\$ 106,046</b>			<b>\$ 1,471,440</b>

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Paul Navazio, Director of Finance






**EXHIBIT "E"**

**Bureau of Land Management** – US Government agency which is responsible for carrying out a variety of programs for the management and conservation, of resources on 256 million surface acres, as well as 700 million acres of subsurface mineral estate.

**Capital Budget** - A single year plan for acquisition or construction of fixed assets, like infrastructure, facilities and equipment.

**Capital Carryover** - Capital budget projects not spent in the previous fiscal year(s) that will be spent in a future fiscal year.

**Capital Grants** - Grants from a specified form in support of a specified capital improvement project.

**Capital Expenditure** - Spending to acquire or upgrade physical assets such as systems, buildings and, equipment and machinery. By District policy these assets have a useful life beyond 3 years. Also called capital spending or capital expense.

**Capital Improvement Plan (CIP)** - A five-year plan outlining expenditures related to long-term outlays for property, plant and equipment. All capital expenditures are made within the parameters of the District's rolling Capital Improvement Plan. They are also part of the longer – term Multi Year Capital Plan for planning purposes.

**Capital Improvement Plan/Project Reports** – Periodic reports on the status of expected spending versus actual as of a reporting date.

**Capital Improvements** - Acquisition of assets having a cost over \$5000 and a useful life greater than 2 years.

**Capital Outlay** - Spending to acquire or upgrade fixed assets in the General Fund.

**Capital Project Committee (CPC)** - The committee that reviews all capital projects before they are included in the CIP or capital budget.

**Capital Project Fund** – A governmental fund type use to report the flow of resources for capital expenditures including current year and carryover projects.

**Cash Flow** - A measure of activity based on inflow and outflow of cash. Activity equals cash receipts minus cash payments over a given period of time; or equivalently, based on measured operations adjusted for depreciation, depletion, and amortization, and other non-cash transactions.

**Central Services Cost Allocation** - The amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund under Board Policy.

**Charges for Services** – Revenues that are based on exchange transactions from providing goods and services and privileges directly between customers and the District.

**Communications** - Transmission of messages or information including social media, telephone, and other electronic means.

**Community Relations** - Costs to promote the District and local events.



**FORMAL Public Comment**

Submitted by Alexandra Profant , and Peter Profant on behalf of ourselves /Profant Family Trust(s)

(This comment includes Exhibits A - E)

This comment contains private and personal information.

Date submitted: June 10 2020

All Rights Reserved Without Prejudice to Profant Family Trustees, Peter & Alexandra Profant in perpetuity.

To the Board of Trustees of the Incline Village General Improvement District.

I apologize for the length of this written comment, but the details, we are including are necessary if the Board desires to understand the scope and depth of issues affecting IVGID and property owners relative to wrongful transfers of parcels due to past and current acts of IVGID employees, government issued ID cards, and unlawful use conversions from residential uses property to transient occupant uses property as relates to the commodification of government issued ID's and historic uses, affiliated therewith, which may be eligible for federal protections.

I would permit IVGID to redact certain elements of this comment when printing, or if you decide to publish any portion online, to offset or mitigate any damages, to any person, as I/we attempt to work toward solutions with you, in good faith.

First, Thank you for your service to our community during these trying times, where we attempt to redress many meritorious grievances due to those whose past actions have damaged many of us!

My comments, our comments are as follows:

1. IVGID is a local government. You have declared this at your meetings.
2. Resident Cards are issued by you, the GID, our local government. They contain photos and our names as the means to identify us/those owners who are residents who utilize these Government Issued ID cards to enjoy resident rates and access as part of historic resident designated uses of IVGID facilities, which include utilities.

At present I and my family are being deprived of the active and recognized status of our government issued ID's most recently provided to us by IVGID in 2003; . At present these ID cards, are either in your possession, in our possession, and are not being recognized as "active" at any IVGID facilities including the points of entry to our privacy zone based residential-user beach parcels. We do not waive any rights to these historic and private residential uses and rates affiliated therewith.

3. Our home's parcel number, and the assessors data base , your employees have used to determine how you affiliated my family with this government issued ID card. The IVGID parcels which have controlled access private points of entry-ingress/eagress historically dedicated to Incline residents' use, and also affiliated with our government issued Id Cards, are not , nor have they ever been noted on grant deed with our names and IVGID's parcels on them.

**QUESTION One: Should they be? That is should the historic point of access and entry and residential user rates be called out in grant deeds of those who own parcels in Incline Village?**

4. IVGID at present via the position of your interim GM, Indra Windquist, has subrogated my and my family's claim of right to possession, to a third party via what we allege is an IVGID employee caused counterfeited conveyance, based on accountings that lie, informed by inaccurate water and sewer rates charged, collected by me, over years time and wrongfully dedicated and assessed by Gerry Eick and agents and employees he controlled. NRS provisions related to transferences of title and existing utility provisions to my lot where we reside as a family, with elders and handicapped persons who reside with us govern the requisite disclosure of this information before a title may be transferred.

HOA's by many are deemed "governments" . This is not true. However, the frauds affiliated with them at present in the state of Nevada is causing our state to have to rely on Federal Law Enforcement assistance to enforce laws governing them in both state and federal jurisdictions.

[SEE EXHIBIT A (Two Pages from correspondence from the Legislative Council Bureau to me.)]

For the record, we are the only landlords on the premises. (See NRS 118A.100 included in EXHIBIT B ) For the record, any contracts -rental agreements we have executed related to our parcel and the premises we possess are proprietary, and protected under federal evidence codes.

**[See EXHIBIT B (One Page from the NV Supreme Court Library print version of Nevada Revised Statutes 118.080- NRS 118A. 140)]**

5. Based on the IVGID Meeting minutes and September 2019 testimony entered into your, IVGID Board meeting record, by a licensed and practicing Nevada engineer, Mr Gary Midkiff, he stated it would be impossible to accurately assess my /my family's utility provision based on the subdivision map(s) and lot lines in place, at present.

Gerry Eick was made cognizant of this well before, in December of 2017, and Gerry Eick was present at this September 2019 IVGID Board meeting.

6. Gerry Eick signed and submitted a self admitted conflict of interest statement related to this utility rate provision and assessments. His signing this does not relieve his liability, especially due to the HOA not being lawfully formed nor compliant with NRS 116. This evidence, combined with other evidence as called out below, wherein he was in receipt of a formal and written request at the Southwood Office in a last good faith attempt to rectify the discrepancies with him directly, to get him to disclose the accurate utility charges, and assessments both billed by IVGID and where he refused to provide this information, as the CFO of IVGID, now causes IVGID to be ensnared in this situation.

**[See EXHIBIT C(One page from a "Royal Pines Association" packet issued by IPM (Incline Property Management)]**

7. Your /our present GM, Indra Windquist has been aligned with Gerry Eick's position related to Royal Pines issues, since we first reached out to him in the summer of 2018. Recently, he has verified his position has not changed, and is now alleging my /our government issued IDs, my family's government issued ID's are merely beach passes- and has stated that he cannot do anything about the issue.

**[See Exhibit D-(One page typed transcript relating voicemail response from Indra Windquist). ]**

**Per NRS 118A.120 "owner" is defined as:**

**"Owner" means one or more persons, jointly or severally, in whom is vested:**

- 1. All or part of the legal title to property, except a trustee under a deed of trust who is not in possession of the property; or**
- 2. All or part of the beneficial ownership, and a right to present use and enjoyment of premises.**

**According to documents in County records deemed Doc# 3224121, and Doc# 4269928, we Profant Family Trust(s) and I Dawn Alexandra Profant persist to be vested owners of the parcel where we reside, according to the definition above.**

In the September 2019 meeting submission folder, I presented to each IVGID board member, along, with Gary Midkiff, our engineer, evidentiary support, to validate our meritorious concerns and stated our position.

The submitted portfolio to the Board of Trustees at the September 2019 meeting included the following information:

1.
  - a. a utility bill based on a number of units which is discrepant compared to the county subdivision map current records at the Royal Pines Subdivision parcel.
  - b. a signed conflict of interest statement signed by Gerry Eick,
  - c. a Judge signed ruling in our favor relative to a person's right to an accurate accounting when redeeming property, (Profant v. Option One, et al.)
  - d. a list of discrepant figures over years time provided by Gerry Eick who oversaw others issuing statements.
  - e. a TRO (Temporary Restraining Order) from CV 17-02036 calling out restraint against "Royal Pines Association,"
  - f. An SEC Order and Judgment SACV 633 preventing any person from receiving any property based on any

untrue statement-

g. an Incline Justice Court Case wherein a court action used in an attempt to evict me and my family from the premises in Incline Village, Nevada, was dismissed in our favor, Case 18-00013,

h. a letter to IVGID dated December 22 2017 alerting you to the discrepancies and requesting an accurate accounting for our utility provision and assistance with the GID to endorse a partition action out of the bogus "HOA." to prevent further damage, in an attempt for us to assert good faith to mitigate further damages.

I have approached the county planning and engineering department who both acknowledged the discrepancies.

This position as stated above, and with court rulings relative to our rightful possessory interests, causes us to claim our rights to possess and protect our home and parcel, (rights inalienable and afforded to us under Article One, Section One of the state of Nevada Constitution- Declaration of Rights), while the counterfeits are being addressed and remedied. Our right to possess our home, causes our government issued ID resident cards by IVGID to be valid despite one of your employees depriving us of their validity and active status to uphold our historic and residential uses.

Yet your /our general manager(GM) Indra deems

"You are not listed as an owner."

Again see Exhibit D.

Contrary to your/our interim GM's statement, WE are / I am, listed as owners, in the assessors database, and have procured my-most recent resident card in 2003 when I began residing on the Royal Pines Subdivision parcels. I am listed as an owner, back to April of 2005. Again see Doc# 3224121, and Doc# 4269928, which shows, we Profant Family Trust(s) family Trust members collectively, and I, Dawn Alexandra Profant singularly to be owners of the parcel where we lawfully reside.

While my ownership interest was originally recorded in April of 2005, and then re-stated /re-recorded in August of 2013; my/our lawful vesting persists, but has been slandered by unlawful acts and persists to be ignored by IVGID employees due to a counterfeit we allege and where you have had proof since September 2019, which was caused by an IVGID employee, Gerry Eick, and endorsed, in 2018, and now, in 2020 by Indra Windquist.

ALSO, recently, we felt the need to report an incident involving our having knowledge of a locksmith who used to work for IVGID wherein, apparently when he refused to change our locks at our home, upon a person who had no legal right to do so may have contributed to his being dismissed by Gerry Eick.

This co-mingles unlawful acts, bad faith, and malicious intent, against us, our home and property, and rights affiliated therewith, with former and possibly current IVGID employees.

Another issue addressed at the Legislative session (noted in "Page 3 Senate Committee on Judiciary"- EXHIBIT A) correspondence addresses perjury and subornation committed by attorneys in courts of law, when representing HOA's. We have become aware this has caused innocent homeowners to be deemed criminals or suffer sanctions due to perjury in federal and state court venues. Abusing the law to dedicate another person's identity or property to services not consented to, by him or her, is considered an act of involuntary servitude.

**(See NRS 200.463)**

This locksmith did not know we lived next to Gerry Eick, until we spoke. Later, he was apparently fired by IVGID. His attorneys apparently used to represent the third party purchaser" alleging he now owns our unit by cause of what we assert and allege are counterfeits.

We have reported this to the local and federal authorities.

**[See attached Exhibit E (One page from print version of Nevada Revised Statutes NRS 200.380-200.463)].**

The position of depriving us of our rights as owners, has been endorsed by both Gerry Eick and Indra Windquist, and is still, currently being upheld by Indra Windquist. While I wish no ill will toward Indra, nor Gerry Eick, I do desire for the truth to be vetted at this moment of your auditing past accountings-situations, which may involve your interim General Manager, Gerry Eick and possibly others.

**Question two:****WHAT IS THIS THE OFFICIAL POSITION OF IVGID regarding our family's IVGID government issued ID cards and their status?**

Again, Indra, like Gerry Eick is pointing to the County database as the means for employees and IVGD, to avoid culpability and accountability. The willful ignorance my family has been witness to, and exhibited by the IVGID senior staff, in regards to government issued resident cards being counterfeited, where, involuntary servitude is the outcome, and we would allege is being caused by the part of staff colluding with third parties, causes me grave concern. We have reported this to authorities- as we/ I do not consent to our identity and vesting to be assigned to serve others, by abuses of the law and legal processes.

Again, I /we do not consent to being deprived of rightful access and enjoyment of any parcel rights due to IVGID employee based counterfeits, conflict of interests, willful ignorance and fraud.

I /we do not consent to the GM, nor any elected official passing the buck to "the" HOA", as though you are powerless.

However, we do acknowledge, that you, each of you and collectively, as a board and fiduciary body are only able to redress any grievance/do anything, unless and until you become cognizant of what the problem is. I /we trust you will provide us with a formal written letter regarding your official position, and /or assist us with a remedy, until and when we are able to work together to redress these meritorious grievances affecting both of us and the community at large, as this issue is not only affecting us, but many.

Supporting the unlawful taking of any persons property, by way of IVGID employees committing or endorsing the counterfeit of utility assessments, or any type of fraud to deprive the rightful owner of the control of her resident issued identification card(s) affiliated with her parcel, or to use subrogation of placing the property and her identity into service by way of "debt servicing" or utility services, where no original contract has ever been produced, and where an HOA does not have the lawful vesting requisite to speak for any owner, we do not consent to.

Under NRS 116 an HOA, to be lawfully formed requires proper property allocations to inform a quorum and plurality relative to lawful decision making power, or for any proxy derivatives to be assigned to uphold a majority owner-quorum based decision. This is also required to allow any entity to interact with rights of vesting where no person other than the owner granted lawful title. Only she has the right to control the highest and best use of her home and identity and credit affiliated with the security held in her houses persons and papers. Such rights are what dictates who has the authority to lien, or redeem, or sell her home. If the HOA is not lawfully formed, then all bets are off.

At present, I and others who own(ed) property and parcels in the Royal Pines Subdivision, while Gerry Eick was both CFO and an alleged board fiduciary of the bogus HOA, have been materially damaged, threatened and harassed.

We persist to be damaged as long as our home, wherein Indra Windquist 's unilateral decision to deprive us/ exclude us, from the use of our government issued ID cards, and rightful utility provision assessments causes our security in our houses persons and papers to be in service to others, wherein said wrongful allocations due to a counterfeit deeming a third party "Purchaser" the new "owner" feels like extortion. (See the definition for 'exclude,' per NRS A118.090.) And now, apparently "the third party purchaser"" wants us to reimburse him for the counterfeit caused and crimes we allege Gerry Eick committed against our property, committed against us, and him(the third party "purchaser.") .

For the record, we do not consent to any of this, and do not waive any of our rights.

I am only attempting to mitigate further damages, and desire for IVGID and the County to understand by submitting this comment we do so in good faith and with the idea of restoring fair dealing in submitting this, however, enough is enough.

**QUESTION #3: How do I/we help all of us discover a lawful solution and path forward?**

We were heartened to see the legislature is attempting to help victims like ourselves but until the next legislative session, there will likely be delayed state intervention or prosecution based remedies. You, as a board may be able to help by requesting your own investigation as it relates to the Royal Pines Subdivision and complexes affiliated therewith. It would seem what Gerry Eick did at Royal Pines Subdivision, he also did at IVGID with our community owned parcels.

The simplest remedy for us, seems to be to allow us, a private party to partition out of this bogus HOA, if it is logistically possible. We have been assured it is, but would need IVGID and the county to cooperate before we would be able to hook up on our own meters-run a sewer lateral out of our individual unit. .

All of this, until we find a remedy together, will further damage us, and our property title(s) vesting(s).

Until we have a remedy the counterfeits will persist to damage my parcel, its title, my /our name, and further slander our credit-equity wrongfully allocated to someone else.

The irony is, that we only bought this condo as a half way house until we could find a work-live lot to buy, to host our wood working/architectural conservation business. Now, we have so much invested in discovering a remedy, we think we should just stay put, and acquire the two lots next to us, and partition out, but only if the county and IVGID would help us remedy this, in order to make those lot owners offers, that they would be amenable to selling, or in agreement to join us, in order to move forward with new utility connections.

Recently I learned this type of criminal act is not unique in Nevada, and in fact is so rampant that the Legislature had to allocate state law enforcement acts related to NRS 116 HOA's to the FBI.

**Again See Exhibit A- (Two pages attached /correspondence from the LCB Legislative Council Bureau.) ]**

In the Senate Committee on the Judiciary Meeting held April 3, 2019, there was discussion related to HOA's. Mike Schneider declared:

***"Homeowners Associations are governments with the power to tax and foreclose on property. The FBI's first charge is government corruption. It allows them to investigate HOA's..."***

While I do not agree that an HOA is a government as Mr. Schneider suggests, I do know that their formation and actions of an alleged HOA are governed by state laws known as Nevada Revised Statutes. To be lawful there is first the requisite to have proper property owner allocations vested into the formation of a board of directors and quorums established to provide the requisite plurality giving them any lawful powers. Also if the allocation of community property and water provision and sewer provision are not accurately ascribed then the utility is ensnared.- this, again means YOU!

Perjury committed by attorneys alleging "evictions" occurred when homeowners prevail in state court upholding their rights to possess and protect their homes, causes the rule of law to be in the favor of homeowners per federal law which protects those protecting homes, under Public Law 115-174- May 24, 2018 (12 U.S.C.5201, which notes said law is requisite when there is a lack of cooperation by state or other local governments.... )  
See United States Code Service July 2018 115th Congress 2nd Session pamphlet Pp. 9665-9666.

IN CLOSING

While this HOA issue persists and many properties in Lake Tahoe District One in Washoe County Nevada, are being subject to takings and frauds, causes me to assert that any Planning Document, Master Plan including the conversion of any residential uses to transient occupancy uses before addressing this issue, would add to the liabilities incurred by our citizens and our government.

Therefore any short term rental laws should be tabled until HOA's can be vetted to verify they are lawful in regards to their subdivision maps, utility provision, and voter allocations, which I do not want the Tahoe Regional Planning Agency, to influence, as I object to the TRPA deeming they have more authority than our county and state and believe their place in the Basin has become a liability to all of us and causes such logistical and legal stalemates.

IF this nightmare, can happen to us, it can happen to anyone. We have been able to afford to pay, but those alleging we are unable are using frauds in accountings to cause confusion for the purpose of unlawful property transfers and confusions. Gerry Eick is only one person who has perpetrated this crime against us and our property, there have been others on other properties we own. We want to work with you to prevent this from happening to others and to redress our grievances amicably, as I do not blame the GID, but individuals who are abusing their role and powers in working for you. Therefore, we must address this issue NOW!

Please review the attached information and issue the IVGID Board's position on this "HOA" matter as relates to utility review and provision to my parcel. I want to mitigate any and all damages and am reaching out in good faith for leadership in an attempt to do so.

For instance, if we need to involve the FBI to assist us in this, then why can we not initiate this need together? If we need to create a solution together to help owners partition out of these unlawful organizations, then lets create law to assist people like us to do so and declare the TRPA defunct in our local Lake Tahoe Nevada Planning purview.

Involuntary servitude , NRS 200.463 includes abusing the law and legal process. We allege, by and through violations of NRS 603 A 300; 310, 320, 280, 290 **NRS 603A.210** (regarding privacy of information collected from consumers) no production of original contracts verifying any right to information, to cause criminal syndication \hosted by accountings that lie, as the means to deprive me and my family of our resident issued ID cards by IVGID, I /we do not consent to, and is cause to submit this urgent public comment so as to put you in the picture so as to prevent these abuses in the years to come.

I think our community and your constituents would agree this is a good idea. We voted for you, Tim, Sara, Matt and Kendra. WE have faith in your leadership to help us find a remedy versus have this issue become a part of any further interminable litigation.

Thank you for your time.  
Please contact me/us at your convenience.

*Alexandra Profant* 6.10.2020

Alexandra Profant, Trustee Profant Family Trust(s)  
4 Regal CR at Royal Pines Subdivision Lot 66 Incline Village Nevada 89451  
775.831.3677

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WITHOUT PREJUDICE*

*Alexandra Profant* all rights reserved w/o prejudice.



# Exhibit A

no. of pages TWD (2)



Connecting People to Policy

April 17, 2020

Alexandra Profant  
C/O General Delivery  
Incline Village, NV 89451

Dear Ms. Profant:

It was a pleasure speaking with you last week. As you requested, enclosed with this letter please find the following:

- Minutes of the Senate Judiciary Committee hearing on Senate Bill 384 of the 2019 Regular Session;
- Contact information for Senator David Parks, primary sponsor of the bill; and
- Contact information for the California and Nevada State bar associations. Should you want to pursue a complaint against an attorney, the relevant bar association can provide you with information on how to proceed.

I hope this information is helpful. Please let me know if there is anything else I can provide.

My best,

Patrick Guinan  
Senior Principal Policy Analyst  
Legislative Counsel Bureau  
401 S. Carson Street  
Carson City, NV 89701-4747  
Research Division

PHYSICAL ADDRESS  
Sedway Office Building  
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401 South Carson Street  
Carson City, NV 89701-4747

[leg.state.nv.us/division/research](http://leg.state.nv.us/division/research)

775-684-6825

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Enc.

6-10-2020  
EXHIBIT A  
PAGE 1 of 2

Profant PUBLIC comment  
to LVGID

Ombudsman's Office to provide legal guidance or specialize in fraud and fiscal malfeasance to the Commission for Common-Interest Communities and Condominium Hotels (CCICCH). It will add an auditor or a certified public accountant to increase the number of fiscal audits and review of reserve studies. It will also direct that a memorandum of understanding be entered into between the Ombudsman and the Attorney General's Office to provide a designated deputy attorney general to whom the Ombudsman can refer cases for criminal prosecution. It will establish a joint task force with the Attorney General's Office to identify areas of concern in common-interest communities and recommend regulations to the Commission and/or the Legislature. The Ombudsman will have access to books and records of common-interest communities and will equalize the compensation of Ombudsman with similar positions in the department.

MIKE SCHNEIDER:

In the Sixty-ninth Legislative Session, we worked on a homeowners' association (HOA) bill. We located the Ombudsman position in the Real Estate Division of the Department of Business and Industry. We were overrun with fraud in the HOAs. Some attorneys were stealing money from the HOAs in the form of construction defect lawsuits.

I talked to people who needed assistance. The Ombudsman's Office could not help, the District Attorney's Office did not have jurisdiction and the Attorney General's Office said it was not their area. I started referring people to the FBI and, finally, the FBI interceded. Homeowners' associations are governments with the power to tax and foreclose on property. The FBI's first charge is government corruption. It allowed them to investigate the HOAs.

MICHAEL BROWN (Director, Department of Business and Industry):

The first letters I received, after accepting this position, were from HOAs across the State. Since consumer affairs is the jurisdiction of the Department of Business and Industry, I talked to our professional staff to see what could be done.

We are trying to ensure the Ombudsman has the authority needed. The Department of Business and Industry is the regulator of capital, commerce and transportation in the State. The bill will assist our regulators to perform their jobs.

6.10.2020  
EXHIBIT A  
PAGE 2 of 2  
Profant Public Comment  
L. SCHNEIDER

# Exhibit B

no. of pages *ONE* (1)

**NRS 118A.080 "Dwelling" and "dwelling unit" defined.** "Dwelling" or "dwelling unit" means a structure or the part of a structure that is occupied as, or designed or intended for occupancy as, a residence or sleeping place by one person who maintains a household or by two or more persons who maintain a common household.

(Added to NRS by 1977, 1331)

**NRS 118A.090 "Exclude" defined.** "Exclude" means to evict or to prohibit entry by locking doors or by otherwise blocking or attempting to block entry, or to make a dwelling unit uninhabitable by interrupting or causing the interruption of electric, gas, water or other essential services.

(Added to NRS by 1977, 1331)

**NRS 118A.095 "Federal worker" defined.** "Federal worker" has the meaning ascribed to it in NRS 40.002.

(Added to NRS by 2019, 3188)

**NRS 118A.100 "Landlord" defined.** "Landlord" means a person who provides a dwelling unit for occupancy by another pursuant to a rental agreement.

(Added to NRS by 1977, 1331)

**NRS 118A.110 "Normal wear" defined.** "Normal wear" means that deterioration which occurs without negligence, carelessness or abuse of the premises, equipment or chattels by the tenant, a member of the tenant's household or other person on the premises with the tenant's consent.

(Added to NRS by 1977, 1331)

**NRS 118A.120 "Owner" defined.** "Owner" means one or more persons, jointly or severally, in whom is vested:

1. All or part of the legal title to property, except a trustee under a deed of trust who is not in possession of the property; or
2. All or part of the beneficial ownership, and a right to present use and enjoyment of the premises.

(Added to NRS by 1977, 1331)

**NRS 118A.125 "Periodic rent" defined.** "Periodic rent" means:

1. For a tenancy for a fixed term or a tenancy on a month to month basis, the amount of money payable each month;
2. For a tenancy on a week to week basis, the amount payable each week; and
3. For a tenancy on an annual basis, the amount payable annually divided by 12.

(Added to NRS by 2019, 3926)

**NRS 118A.130 "Person" defined.** "Person" includes a government, a governmental agency and a political subdivision of a government.

(Added to NRS by 1977, 1331; A 1985, 507)

**NRS 118A.140 "Premises" defined.** "Premises" means a dwelling unit and the structure of which it is a part, facilities, furniture, utilities and appurtenances therein and grounds, areas and facilities held out for the use of tenants.

(Added to NRS by 1977, 1331)

# Exhibit C

no. of pages - DNE (1)

CANDIDACY BIOGRAPHY STATEMENT

Gerry Eick

80 Oriole Way #65 Incline Village NV 89451

Unit owner?  Yes  No

NRS 116.3103(1) states: Except as otherwise provided in subsection 5 of NRS 116.212, not later than the termination of the declarant's control, the unit's owners shall elect an executive board of at least three members, whom must be units'

Under NRS 116.3103(5) (a) and (b), please complete the following information regarding your candidacy

(a) A person whose name is placed on the ballot as a candidate for a member of the executive board must:

Make a good faith effort to disclose any financial, business, professional or personal relationship or interest that would appear to a reasonable person to result in a potential conflict of interest for the candidate if the candidate were to be elected as a member of the executive board; and

(b) In the following line to respond to the statutory requirements cited above. Attach additional sheets, if necessary

As Director of Finance for IUGIO I influence the rate setting process - including water, sewer and solid waste that could be charged to the Royal Pines HOA.

Disclose whether the candidate is a member in good standing. For the purposes of this paragraph, a candidate shall not be deemed to be in "good standing" if the candidate has any unpaid and past due assessments or construction penalties that are required to be paid to the association.

Candidate in good standing as defined above

Yes  No

If no, please explain

A candidate must make all disclosures required pursuant to this subsection in writing to the association with this candidacy statement. The association shall distribute the disclosures to each member of the association with the ballot in the manner set forth in the bylaws of the association.

Is the candidate an owner of property by the candidate or the executive board if the candidate is not a requirement to do.

Is the candidate's disclosure included to be used to reveal a death of the candidate or a change of the board of

Completed by

Gerry Eick

7/10/14  
6-10-2020 - EXHIBIT C  
PAGE ONE of ONE  
profant public comment  
to IUGIO

# Exhibit D

no. of pages ONE (1)



Transcript of Voicemail left by Indra Inquest  
To: Alexandra Profant 1-775-323-9915  
Left on June 3rd, 3 pm. Incline Village Nevada  
1:34 min

Indra: Hey It's Indra with IVGID I got the message from Susan that you wanted me to call you I'm happy to talk to you about this issue just so you know I'm fully aware of this situation that you've been involved in, you know. at your, at the HOA, and um as I've stated all along there's really nothing that we can do to help you get passes. We have to go with what the county shows as ownership of the property, and currently you are not listed as an owner, and so we can not issue you passes. Now if you're renting from the current owner and he wants to fill out an assignment of Rec privileges and there's a lease agreement, then we can issue you tenant passes but until then, there's not anything I can do. Um, and I'm sorry that your situation is really none of my business to weigh in and get involved and or pass judgement on what happened. I'm sure you can understand that I do, I'm sorry that you and your husband are going through that, but unfortunately I can't issue you beach passes, there's just no possible scenario where we can make that happen...so—But this is my cell phone number 745-7591.

EXHIBIT D - 6.10.2020  
PAGE ONE OF ONE  
PROFANT PUBLIC COMMENT  
TO IVGID

# Exhibit E

no. of pages - ONE (1)

CHAPTER 200 - CRIMES AGAINST THE PERSON

ROBBERY

NRS 200.380 Definition; penalty.

1. Robbery is the unlawful taking of personal property from the person of another, or in the person's presence, against his or her will, by means of force or violence or fear of injury, immediate or future, to his or her person or property, or the person or property of a member of his or her family, or of anyone in his or her company at the time of the robbery. A taking is by means of force or fear if force or fear is used to:

- (a) Obtain or retain possession of the property;
- (b) Prevent or overcome resistance to the taking; or
- (c) Facilitate escape.

È The degree of force used is immaterial if it is used to compel acquiescence to the taking of or escaping with the property. A taking constitutes robbery whenever it appears that, although the taking was fully completed without the knowledge of the person from whom taken, such knowledge was prevented by the use of force or fear.

2. A person who commits robbery is guilty of a category B felony and shall be punished by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 15 years.

[1911 C&P § 162; RL § 6427; NCL § 10109]—(NRS A 1961, 53; 1967, 470; 1993, 253; 1995, 1187)

[1911 C&P § 175; RL § 6440; NCL § 10122]—(NRS A 1967, 472; 1981, 614; 1995, 1190; 2003, 387)

INVOLUNTARY SERVITUDE; PURCHASE OR SALE OF PERSON

NRS 200.463 Involuntary servitude; penalties.

1. A person who knowingly subjects, or attempts to subject, another person to forced labor or services by:

- (a) Causing or threatening to cause physical harm to any person;
- (b) Physically restraining or threatening to physically restrain any person;
- (c) Abusing or threatening to abuse the law or legal process;

(d) Knowingly destroying, concealing, removing, confiscating or possessing any actual or purported passport or other immigration document, or any other actual or purported government identification document, of the person;

(e) Extortion; or

(f) Causing or threatening to cause financial harm to any person,

is guilty of holding a person in involuntary servitude.

6.10.2020

EXHIBIT E

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PROBANT PUBLIC COMP 249  
L 11/10

## MINUTES

### **REGULAR MEETING OF JUNE 23, 2020 Incline Village General Improvement District**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Tuesday, June 23, 2020 at 3:00 p.m. This meeting was conducted virtually via Zoom.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\***

On roll call, present were Trustees Peter Morris, Tim Callicrate, Sara Schmitz, Matthew Dent, and Kendra Wong.

Also present were District Staff Members Marketing Manager Paul Raymore, Director of Public Works Joe Pomroy, Director of Golf/Community Services Darren Howard, Director of Finance Paul Navazio, and Engineering Manager Nathan Chorey.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018 and 021.

Chairman Callicrate said he had two things to announce – (1) he is taking off two items of the Consent Calendar, Consent Calendar Items G.2. and G.3., and placing them under General Business and (2) long time general counsel to IVGID and tremendous community member Geno Menchetti passed away and Chairman Callicrate then gave an overview of Mr. Menchetti's accomplishments and services to the community and closed with a minute of silence and extending condolences to all his family and friends.

#### **C. PUBLIC COMMENTS\***

Dick Warren said that he reviewed the candidates for the Audit Committee Members at Large, and he highly recommends that you consider Cliff Dobler and Judith Miller. He really does not know any of the other candidates. But Cliff and Judith, over several years, have expressed their concerns about the direction of IVGID. They are knowledgeable, and they have been forceful proponents of change at IVGID and we need Audit Committee members that will force change. This is an opportunity for the Trustees to demonstrate that they truly want change

at IVGID, that they want total transparency in the financials, in the Capital Improvements Projects, transfers of funds, etc. But why does he have this nagging feeling that they will not be appointed? Maybe it is because collectively the Trustees (except for one), and the interim GM, say one thing publicly like “we want total transparency in our financials” but privately say “we like things the way they are”. We all know the last Audit Committee of Wong/Morris and Horan was a sad joke, and so far the current Audit Committee has said a lot but done little. The Chairman, Matthew Dent, is frozen in place until the November elections, and his sidekick Tim Callicrate, has similar concerns (he can’t do his job as Trustee until after November). Why they think that way is beyond him. Sara Schmitz has tried to make changes, but she’s out there on a limb with little to no support from Matthew and Tim. But he suspects that strong personalities like Cliff and Judith would bring to the table facts and figures on various problems that would force the other members to pay attention. For at least the 6 or 7 years that he has followed IVGID, these two have been involved in one manner or another. They already have a very good understanding of the strengths and deficiencies of IVGID. They do not need a class on IVGID 101, they will hit the ground running. So surprise him, do the right thing and put Cliff and Judith on the Audit Committee. Show him that you really do want to change IVGID for the better.

Patrick, who lives on Tyner, said that he and his wife wanted to address several concerns about the current beach pass policy that is not being done this year. They have spoken to several members of the community and listened to social media regarding guest passes that can be purchased. They have noticed several secondary markets for these and so they wanted to make their concerns known so we can assemble, as a community, and change this policy. We are concerned about the selling of these passes next year. The IVGID office told him the passes are \$12 and that he can buy three passes and buy as many passes as he wants which he can give these or sell these or do whatever he wants which is very alarming. This is a big reason why our beaches are largely inaccessible and why he can’t even take their families down for 4<sup>th</sup> of July. He looked at the budget and it is not a budgetary concern but it does need to be looked at long and hard. He would like to learn about getting this on the agenda and find out about how we do that.

Aaron Katz said that he has five written statements to provide and that he is against EXL Media and then went out to explain why and closed by asking that the District refund \$5 on the Rec Fee for marketing. This also ties into Tri-Strategies and it too is creating excess fees. Where is the administrative procedures for asking for a refund of the Recreation and Beach fees? You need to have a due process as it is a violation of the law if you don’t provide a remedy.

Linda Newman said today, through your actions, each Trustee will demonstrate to the community where they actually stand on accountability, informed decision-making, transparency and commitment to restoring the public trust. The foundation for our future will rest upon the effectiveness of the newly constituted Audit Committee. Although we all appreciate everyone who has volunteered, there are four outstanding candidates who possess the desired skills, experience and integrity to serve on the Committee. Mr. Dobler, first and foremost, has led by example. His stellar performance in exercising oversight of the District's financial accounting and reporting, best management practices and capital improvement projects has benefited every citizen in our community. He has also proven to be a valuable resource for our Trustees, our General Manager and Senior Staff. His dedication and passion for doing what's right has yielded comprehensive investigative research and effective solutions. She strongly urges you to select Mr. Dobler and to consider Mr. Aaron, Ms. Miller and Mr. Tulloch to serve along with him. All of these individuals have acted as advocates for our citizens and contributed their vast knowledge and experience to improving our District's governance. To ensure the responsible use of our public money, she requests that you do not approve the expenditure of \$425,000 for EXL Media. While we are facing an uncertain economic future and cannot determine when the threat of the pandemic will be resolved, now is not the time to advertise the use of our tennis, golf and ski activities. While we are restricting the use of our venues to picture pass and punch card holders and according to our General Manager, we are also laying off staff, how can Trustees justify this expenditure? They can't and they shouldn't. \$425,000 can be put to better use to maintain, operate and improve our facilities for the benefit of our property owners and all our residents. As for Tri-Strategies, this is another unnecessary abuse of government spending. Their efforts over the past year have served no benefit for our District and there is no evidence that their services will render any benefit in the future. The Special Legislative Session will not convene on June 30<sup>th</sup>. It has been postponed. Discussions with other local governments and elected officials clearly reveal that there is no threat of the State emptying our coffers to plug the hole in the State's budget. For Tri-Strategies to engage in promoting false information on our vulnerability is an indication of their unworthiness to work another day on our behalf. Please terminate their lobbying services and end their communications and public relations services. There are many unemployed individuals in our community who can be hired to professionally and competently perform these functions.

Margaret Martini read from a written statement that is attached hereto.

Frank Wright said that he is a candidate for the Board and we have a choice today to make and that is to select members of the Audit Committee. Why go far when you have been watching and listening to some of the candidates who have uncovered wasteful spending, now want to do it for free and be engaged for free with nothing to gain except a better community. He is in favor of Mr. Dobler and Ms. Miller. Take a hard look at what we want and he is hopeful that you will put the right people on this committee. Our recreational venues, he wants to share something that is just atrocious as punch cards are a joke. You can go onto Craigslist and you will find people who are asking for punch cards. There was some lady wanting to pay \$250 for a punch card. Another thing that needs to be corrected is the public records that belong to the people in this community and that are not accessible. Our Interim District General Manager and Trustees know what he is talking about. We have got to change because these things are there for people to look at and he can't get public records. We have a problem that needs to be fixed so we can see everything. We need to move forward and ask questions of our Public Records Officer to see why as this is all for a better community.

Judith Miller said that she is just wondering if we can ask our Interim District General Manager about the Ordinance 7 Committee. She knows that we have a pandemic and that with the events of the recent weeks, this is now again at the forefront so maybe we can get an update. If it is not underway then reach out to the members of the public and select the members. COVID is not an excuse for not doing this work. Also, focus on better communications as we need to have a clear forum and platform on what is happening in the District as we have had a number of occurrences that show we need improvement. On pop-up tents, there has been no explanation as to why they are banned and she would like to hear from IVGID. Focus more on communication as she thinks the constituents would be grateful.

Cliff Dobler said that he wanted to talk about the Consent Calendar and the watermain replacement on agenda packet page 277. According to the summary, it is the Martis Peak Road vicinity which is about twenty miles away and there are no estimates for the hookups, etc. It also doesn't mention the steel watermain which is the one that has been out of service since 2001. What about the remaining 95%? Was the leak study given a separate project number? The replacement of over six miles of pipe has occurred over fifteen years and that works out to be \$407 per foot. This project shouldn't be on the Consent Calendar because it exceeded the estimate. There is a new game and that is inflated estimates and massive errors are always found. There has been nothing done since 2017.

Diane Becker said that she supports the appointment of Cliff Dobler to the Audit Committee and that some may fear appointing him because of past votes. The best way to correct that is to appoint the best person. If you appoint Mr. Dobler, you will be appointing the best. Think about the detailed reports he has provided as well as his oral reports. Only people who are retired will be able to do an excellent job and thank you for your consideration.

**D. APPROVAL OF AGENDA (for possible action)**

Chairman Callicrate asked for any changes and noted that Consent Calendar Items G.2. and G.3. were pulled off and moved to General Business. Chairman Callicrate, hearing no further changes, said that the agenda is approved as revised.

**H. GENERAL BUSINESS – PART 1 (for possible action)**

**H.1. Conduct interviews of submitted candidates for the position of Audit Committee Member At-Large (Requesting Trustee: Chairman Tim Callicrate)**

Chairman Callicrate said there is no conflict with Ms. Spelletich and thanked everyone for putting in your names. Each candidate will have two minutes to make an opening statement which will be followed by questions. At the end, the Board of Trustees will be choosing one candidate for a one-year term and two candidates for two-year terms. Chairman Callicrate said that those viewing can use the chat function or are welcome to text to the District Clerk and Interim District General Manager to review that information. District General Counsel Nelson said that he recommends that we do not e-mail or chat as the open meeting law restricts secret ballots so he recommends that the Board has that discussion. Trustee Schmitz said that this isn't a secret or straw poll and that this was how Washoe County did it. What Chairman Callicrate was suggesting was that the District Clerk would read the ballots. District General Counsel Nelson said that he would request that a formal motion be made followed by the official vote. Chairman Callicrate said that this is not backroom politics and that the votes will be read off for each candidate as he wants to make sure that everyone knows how we voted. Interim Director of Information Technology Mike Gove said that the Information Technology team has disabled the chat feature to facilitate this meeting.



**H.1.a. Derrek Aaron**

Mr. Derrek Aaron made a two-minute opening statement.

Trustee Schmitz asked given your extensive responsibility at this current time, how would you have the time to devote to this and second, what do you see as the biggest issue and what would be your solution? Mr. Aaron replied that he would need to know what the tasks are, who is going to be involved and then bandwidth. Right now, this has not been disclosed yet so he does not have the capacity to expend the number of hours. Please tell us what the expectation is and if you have put that together, that would be greatly appreciated. He can dedicate five to ten hours per week and that he is throwing that out there. He is sure that the other candidates would like to know what the expectations are and how much time is needed in the office, how much work could be done from home and how much work could be done as a team. The biggest thing – when he goes to meetings and he has been attending meetings since 2008 on and off, he sees the biggest struggle is how the projects are managed. How are those projects put together – scope, budget, management, and schedule management; that would be something that he would address. Also, how those dollars are being spent on those projects. He has heard a lot of things on the pool – how to do it and spend the money for now. Do we use internal resources to manage or do we bring in external resources?

Chairman Callicrate said that he will extend the time to fifteen minutes per candidate.

Trustee Morris said he had one more question – are you currently licensed as a certified public accountant in Nevada? Mr. Aaron said no, he doesn't have a current license. Trustee Morris asked what is your understanding of the difference between an Audit Committee member and a Trustee? Mr. Aaron said that the District has an external firm that is responsible for going around and making sure they check on things like internal controls. Taking a look and making sure that departments are adhering to internal controls. Versus a Board member, this is an advisory committee and make recommendations and share our findings with the Board and then it is up to the Board to act upon those items; advisory versus authoritative.

Trustee Wong asked how much time have you spent talking with our Staff about any issues? Mr. Aaron said that he has talked very lightly to Staff and there are some recordings of his input. He took advantage on golf operations and put together his concerns and comments and sent them off to Staff. He got great answers and did engage with peeling back the onion. Trustee Wong said was that Darren Howard, Director of Golf. Mr. Aaron said yes and that he knows that it wasn't project related. He has also asked about the rebuilding of the Mountain Clubhouse and/or the pool which was more of general operational comments and concerns about golf venues.

Trustee Morris asked if all of the candidates are on the call concurrently or will they be individually brought in. Interim Director of Information Technology Mike Gove said that all the candidates on the call and can hear each other.

#### **H.1.b. Clifford Dobler**

Mr. Clifford Dobler made an opening two-minute statement.

Trustee Schmitz asked how do you foresee your time away/when not in Incline Village impacting your role and how do you see yourself working with others on the committee? Mr. Dobler said it is a team effort and you are either on or not and he will be available for all meetings via Zoom, conferencing calling or actually here.

Chairman Callicrate asked how many years have you been working on the background? Mr. Dobler said since November 2014 when he started working on the Diamond Peak Master Plan and the SE Group report. In looking at those reports, he realized that he couldn't calculate an internal rate of return so he wrote a large memorandum on the lack of reserves and that he has written over one hundred memorandums. Chairman Callicrate said with your involvement, has the District moved in a positive direction? Mr. Dobler replied yes and that the biggest issue is the Comprehensive Annual Financial Report and determining materiality of past errors to see its impact. The District has a large requirement for bonds thus it can't have financial statements that are inconsistent. When they made the change, it was the fourth change and it raised a red flag due to lack of consistency and auditor concerns. We need to get those corrected and do the same to the past financial statements.

Trustee Morris said that Mr. Dobler mentioned the need for good audits and, he is paraphrasing, the District has had good audit reports for multiple years so what are you trying to say that all of auditors are wrong? Mr. Dobler said that the District is currently correcting things that have been wrong and that the auditor relies on management and has no liability at all. When auditors rely on management representations that becomes the crux of the matter instead of going into generally accepted accounting principles. Using management representations are not correct as there have been audit firms that were sanctioned. Trustee Morris said that one of the concerns that he has is team work as typically your comments have been insulting, aggressive, and demeaning so how does that comply with decency? Mr. Dobler said that is your opinion and that he is very sarcastic but he is not demeaning. Trustee Morris said that Mr. Dobler has said to him that he is stupid. Mr. Dobler said that he didn't think he had done that.

Trustee Wong said that your experience certainly is second to none of the other applications. Your communication with the Board and the Staff is less than professional and now you would be working with our Board and Staff? Mr. Dobler said that he disagreed and that he calls a spade a spade. He has done memorandums that speak the facts and he lets them know if they aren't doing their job as that is his responsibility.

Trustee Morris said in the more recent have you had any financial relationship with any of the Board of Trustees membership over the past three years? Mr. Dobler said he made a \$400,000 loan to Trustee Matthew Dent which was secured with property and that Trustee Dent paid him back with interest. At that time, he had no interest and if you want to make a conflict of interest, you would be wrong. Trustee Morris asked about campaign contributions as he knows about the loan. Mr. Dobler said that he has contributed to Trustees Wong, Dent, Callicrate and Schmitz' campaigns; everyone but Trustee Morris.

**H.1.c. Glen Rossman** – Withdrew due to medical issues.

**H.1.d. Joan Spelletich**

Ms. Joan Spelletich gave a two-minute opening statement.

Trustee Dent asked what do you believe is the most pressing issue in front of the Audit Committee? Ms. Spelletich said transparency and just being able to communicate all the issues and quandaries in a manner that is assuring to the public that it is being handled in the best way possible.

Trustee Schmitz asked how are you involved and in what way have you been involved with the Board? Ms. Spelletich said just with the Follies and that she has not taken a step to voice anything officially rather has just been a part of the general public and part of the conversation about a few issues; she has stayed out of the political arena.

Chairman Callicrate asked what type of work involvement have you had? Trustee Schmitz said no that she would like Ms. Spelletich to expand on those issues in talking with community members. Ms. Spelletich said when there are big issues that sometimes the public records are hard to obtain, answers aren't quickly forthcoming, and some of the issues seem so big and they aren't broken down and so you have to dig for information and then the information they get is unsatisfying. She hasn't jumped into any of the details of the issues and she would like to be able to do that at this point.

Trustee Morris said that your official resume is different to other folks and that he appreciates the diversity and depth of experience so what is it about you that you would like to bring to the Audit Committee? Ms. Spelletich said that she thinks outside the box and that all opinions can be brought to the forefront and then synchronize everyone's viewpoint. The Audit Committee has very hard numbers yet there is an intention that everyone will bring and she is going in bringing out everyone and making people feel comfortable so as to get to a good solution.

Trustee Wong said that with this being your first foray, why now and why the Audit Committee; what is appealing? Ms. Spelletich said it is a committee and it probably won't be the only one and that she is technically retired again and wants to get involved. This came up and she qualifies in some of those areas and thought she should at least reach out.

**H.1.e. Raymond Tulloch (Mr. Tulloch was having technical difficulties so the Board moved on to interview Ms. Judith Miller and then came back to interview Mr. Tulloch)**

Mr. Raymond Tulloch gave his two-minute statement.

Trustee Dent said that when it comes to the Audit Committee, what is the most pressing issue facing it? Mr. Tulloch said internal and external issues affecting the community. Trustee Dent asked Mr. Tulloch to elaborate a little further please. Mr. Tulloch said for external, and he doesn't think we should be shy about it, there have been quite a few disputes on the Board which has caused polarization in the community and we can help the community if things are being properly handled and appropriately handled. As for internal, capital investments such as the pipeline. There has been quite a bit of information provided on that and that the costs might knock everyone back. The overall capital investment plan is a critical item particularly in the utility area where the big dollars are.

Trustee Morris asked Mr. Tulloch to expand on working with the Audit Committee and his role. Mr. Tulloch said that he hopes that the candidates have a mix of skill sets, important to have a blend of knowledge, a deeper knowledge is critical, and it is also important to have a business background to make sure the numbers put forward pass the sanity test.

Trustee Schmitz asked how would you have time to take on this particular opportunity? Mr. Tulloch said he has been a total failure at retirement as he has done it six times and that he doesn't actively seek business for his company which is starting to wind down and it is time to use his skills in the community as he has a deep background that would be useful to the community and to give back.

**H.1.f. Judith Miller (Mr. Tulloch was experiencing technical challenges so the Board interviewed Ms. Miller before Raymond Tulloch)**

Ms. Judith Miller gave a two-minute opening statement.

Trustee Dent asked what was the most pressing issue facing the Audit Committee? Ms. Miller said that ever since the District converted over

to special revenue, she worked at an airport which was an enterprise fund of the City of San Jose, so she knew what it was to be an enterprise, it was the fees as there was very little from taxes if anything. There were concerns from the city and its residents but it continued to be operated that way which is similar to our venues. When the District changed to special revenue, she has some concerns about accountability but she wanted to give it a chance but it became more obscure. She is thrilled that the District is returning to enterprise funds. The other thing is internal controls. Those are the two things to be addressed.

Trustee Morris asked if you or anyone in your household have litigation against the District and how would you deal with that? Ms. Miller said that she is not a party to that litigation and not getting any special privilege. Public records are public records and so she is not sure what type of conflict you would envision. Trustee Morris said that a member of the Audit Committee potentially is privy to a lot of information. Ms. Miller said that you have to be more specific because everything she has been told is that we do not have records that are not public records. Trustee Morris said no, that he was just asking for your opinion.

Chairman Callicrate asked how long were you with the airport? Ms. Miller said seven years and that the first two years she reported to the Director of Aviation and the other five years to the Chief Financial Officer. She spent the other eight years at City Hall in planning, building and code enforcement running their information technology group where she worked on revenue systems for planning, building and code enforcement which was more like revenue but others were a general fund function. Chairman Callicrate said that he wanted to clarify. Ms. Miller said that she didn't want to repeat what was in her resume.

#### **H.1.g. Denise Davis**

Ms. Denise Davis gave her two-minute opening statement.

Trustee Schmitz asked what is the biggest need and what would your approach be to solve that situation? Ms. Davis said that one of the big issues is that we are not a young organization and that tends to leave some legacy procedures and understanding so it is good to ask why

are we doing this and how are doing this as it would clear up some confusion and have a framework to clarify mission and goals and how we get there.

Trustee Morris said obviously you will have the time so you may want to comment on that and also please comment on the ability to work with the committee and the flavors of view you would like to bring to that committee to help get consensus and bring the Board more together. Ms. Davis said that she likes to work on a committee where people like to express opinions, disagree, and discuss things but be a little less on a personal level so discuss, disagree and carry on. Ms. Davis then stated that she lives in the same neighborhood as Chairman Callicrate.

Chairman Callicrate said thank you for identifying that we live two houses away and our ability to disagree. As to the time to participate, do you feel that you would have the time to delve in and not impinge on your current schedule? Ms. Davis said that her schedule is pretty open as her husband fully retired at the end of last year and that they have been home because of COVID. They have been spending a lot of time at home catching up on things so she doesn't see a conflict on spending time on this committee.

#### **H.1.h. Michaela Tonking**

Ms. Tonking gave her two-minute opening statement.

Trustee Dent asked what do you feel is the biggest issue facing the Audit Committee? Ms. Tonking said that the perception of transparency and coming to an end result. You are constantly debating what type of funds we are using, internal controls, and our audits. We need to all come together and create a decision on these different areas.

Trustee Morris asked what is it that you bring best to the Audit Committee and how do you seen yourself operating with everybody? Ms. Tonking said building consensus as she works with a variety of people in creating funding and knows that there is always a way to gain middle ground and find it.

Trustee Schmitz said that she believes you are working full time so how do you feel you can find the time? Ms. Tonking said yes, she is working full time and that she works from home. She works with an amazing group that has ways to make sure she has the appropriate time to fulfill these responsibilities.

Chairman Callicrate asked when did she move back to town? Ms. Tonking said almost three years now.

Trustee Schmitz said that your resume says that you have put in all your credit hours for your CPA and passed it so why haven't you taken it? Ms. Tonking said that she is working on finalizing her hours in the State of Nevada as she has to finish the required hours.

Chairman Callicrate said that this concludes all the interviews and that he thanks everyone for putting in your resumes. The Board will now choose one individual to serve a one-year term and then two individuals to serve two-year terms. Each of us, for the one-year term, will send our candidates to the District Clerk, Interim District General Manager, and District General Counsel and then when that choice is made, it will be read off by the District Clerk on how each of us voted. District General Counsel Nelson said that the Board can do that process and read them out and that those choices are expressions of interest and that there would have to be a formal motion and then a vote to appoint that is consistent with the vote of the Board. Chairman Callicrate said let's do the one-year term individual first and then do the two-year term individuals and then should we do a motion or do them individually. District General Counsel Nelson said you have flexibility. Trustee Morris said it might be best to pick the top three and then the two and the one. Trustee Schmitz said that she is fine with the approach presented by the Chairman. Trustees Wong and Dent said they are fine with the Chairman's process. Trustee Morris said then he is good with it as well. Interim District General Manager Winquest said he would prefer if this was e-mailed to the both himself and the District Clerk.

**H.2. Review, discuss and possibly appoint up to three (3) Audit Committee Members At-Large (Requesting Trustee: Chairman Tim Callicrate)**

District Clerk Susan Herron read off the following:



For a one-year term appointment as an At-Large Audit Committee member, the Board of Trustees recommended as follows:

Chairman Callicrate: Cliff Dobler  
Trustee Dent: Derrek Aaron  
Trustee Morris: Derrek Aaron  
Trustee Schmitz: Cliff Dobler  
Trustee Wong: Derrek Aaron

Trustee Dent made a motion to appoint Derrek Aaron to a one-year term as an At-Large Audit Committee Member. Trustee Morris seconded the motion. Chairman Callicrate called the question and the motion was unanimously passed.

District Clerk Susan Herron read off the following:

For a two-year term appointment as an At-Large Audit Committee member, the Board of Trustees recommended two candidates as follows:

Chairman Callicrate: Cliff Dobler and Ray Tulloch  
Trustee Dent: Cliff Dobler and Ray Tulloch  
Trustee Morris: Denise Davis and Michaela Tonking  
Trustee Schmitz: Cliff Dobler and Ray Tulloch  
Trustee Wong: Denise Davis and Michaela Tonking

Trustee Schmitz made a motion to appoint Cliff Dobler and Ray Tulloch to a two-year term as At-Large Audit Committee Members. Trustee Dent seconded the motion. Chairman Callicrate called the question and the motion was passed with Trustees Callicrate, Dent and Schmitz voted in favor and Trustees Morris and Wong voting opposed.

Chairman Callicrate called a break at 5:10 p.m.; the Board reconvened at 5:27 p.m.

**E. DISTRICT STAFF UPDATE\* (*for discussion only*)**

**E.1. Interim District General Manager Indra Winqest**

Interim District General Manager Winqest congratulated Mr. Aaron, Mr. Dobler and Mr. Tulloch and thanked all the candidates for their interest. Trustee Morris asked if the Burnt Cedar pool was open now and is it with limitations? Interim District General Manager Winqest said that it is open but there is no free swim yet and that he doesn't see a situation where we can enforce social distancing however it is open now in a fashion that is very similar to the Recreation Center pool. Staff is looking at ways for a private group setting that can be done safely and that he knows that it is difficult to hear but we can't operate it safely right now. Things have worsened a little bit and hopefully, as things are lifted, we can revise. Trustee Schmitz said, in public comment, the Ordinance 7 Committee was brought up and that this is something that she would like to see us move forward on. There have been questions and can we provide information about furloughed employees and how many employees are we bringing back? Also, on agenda packet page 52, the statement about Public Works, it is her understanding that any violations relative to trash have been suspended however there are issues in her community with trash not being handled properly and she called and she knows there are no fees on trash violations and that she wanted to make sure that was correct and understood. Lastly, she is wondering when we will have public correspondence included in the Board packet? Interim District General Manager Winqest said that most of the full time staff are back and we are bringing back part time and seasonal staff. Director of Public Works Joe Pomroy said that there are no trash violations but that some people are being upgraded to wildlife resistant containers and that Waste Management is working with customers. Interim District General Manager Winqest said on the correspondence that this is with the Chairman and there needs to be a lot of discussion. On Ordinance 7, he is happy to start a committee but that he thought he would bring that back in the Fall as it is about bandwidth and he is focusing on the summer season. His goal is to have a spectrum of people on this committee. Trustee Schmitz said that she fully understands and that she just wanted to ask the question and that it makes sense and she appreciates the information. Trustee Dent said, regarding internal control and the project contract, that both of these items came out of the Audit Committee and that at the very least we should have a Trustee associated with those meetings because we looked at it, saw some concerns, and should be keeping on with some oversight as we navigate through those items. He is not nominating himself to do both of these but he would consider doing

one of them as we do need to have oversight because it was a part of the Audit Committee so as you move forward with these, please start with the Audit Committee, then go to the Board and open it up to the whole Board because we do need oversight. Trustee Dent then said that he had a question about the rate/reserve study timeline as we have talked about it so where do you see that? Interim District General Manager Winquest said the goal is in July to reach out to a couple of firms and not go out to Request for Quotation as this is a professional services contract. He will be talking to members of the community, including Mr. Tulloch, as the goal is to have someone retained by the end of the summer. On Moss Adams, that has been delegated to Staff and that Staff has no issues with working with the Audit Committee or the Board of Trustees in establishing what each other's roles are and what it looks like. He will talk to the Director of Finance and the Board Chairman to determine the best way to get the Audit Committee as part of the conversations.

**F. REPORTS TO THE IVGID BOARD OF TRUSTEES\***

**F.1. District General Counsel: Law Firm of Best, Best & Krieger**

District General Counsel Nelson said he had no report at this time.

**F.2. Board Treasurer Sara Schmitz**

Treasurer Schmitz reported the following:

- ✓ Commends the Controller and the Director of Finance in working collaboratively and that come July 1, monthly financial reports will be all inclusive as Staff is building new financial reports that will have capital reports and debt service which will be great.
- ✓ Worked with the Controller on the procurement card report and that they are looking to see how it might be possible to make it public and that Staff needs to figure out the formatting and confidentiality issues which she thinks is great.
- ✓ Had discussions with Legal and Finance on how policies fit together with the Nevada Revised Statutes and Dillon's Rule. In the next Audit Committee meeting, we will have an update from Legal, as the goal is to have something written and to incorporate that into the Trustee Handbook as to what is acceptable and what isn't.

- ✓ Director of Finance and the Controller are both working to determine how opengov can produce all of our reports including bill pay reports as the way it is being done is human intensive and we are humans and we make mistakes. Staff is working with the provider to make use of that tool and have financial reports available in a timely fashion; something will be on the Audit Committee agenda on June 30, 2020.

### **F.3. Audit Committee Chairman Matthew Dent**

Audit Committee Chairman Dent said he had nothing new to report and that he looked at the Audit Committee transition plan and we are running about twenty-two days ahead of schedule so we are meeting expectations on the timeline.

### **G. CONSENT CALENDAR (for possible action)**

- G.1. Review, discuss, and possibly reduce the appropriation in this project by \$121,567 and possibly authorize a unit price contract for the Maintenance Building Drainage, Wash Pad, and Pavement Improvements [budgeted at \$700,000] - 2020/2021 Capital Improvement Project: Maintenance Building Drainage, Wash Pad, and Pavement Improvements; Fund: Community Services; Division: Golf; Project 3141GC1501. Vendor: Cruz Construction, Inc. in the amount of \$425,433 and award a contract change order in the amount of \$50,000 to Cruz Construction for paving at unit prices for a total base construction contract amount of \$475,433 (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)**
  
- G.2. Review, discuss, and possibly reduce the appropriation in this project by \$353,910 and authorize multiple contracts for the 2020 Watermain Replacement and Fire Flow Enhancement Project [budgeted at \$990,000] - 2020/2021 Capital Improvement Project: Watermain Replacement – Martis Peak Road Vicinity; Fund: Utilities; Division: Water; Project 2299WS1704. Vendor: RaPiD Construction in the amount of \$456,610 and Tri Sage Consulting in the amount of \$48,480. (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey) *(moved to General Business Item 3.A.)***

- G.3. Review, discuss and possibly approve an item for the 2020/21 Fiscal Year allowing the District to enter into an agreement for media buying services for 2020/21; Venues: Diamond Peak, Championship Golf Course, Mountain Golf Course, Facilities, Recreation Center and Tennis Center; Vendor: EXL Media; Contract Amount: Up to \$265,700 in paid media spending, \$92,000 in trade media spending and \$68,000 in agency fees – a grand total of \$425,700 (Requesting Staff Members: Director of Community Services/Golf Darren Howard and Marketing Manager Paul Raymore) *(moved to General Business Item 3.B.)***

Trustee Morris made a motion to approve the amended Consent Calendar. Trustee Dent seconded the motion. Chairman Callicrate called the question and the motion was passed unanimously.

**H. GENERAL BUSINESS – PART 2 *(for possible action)***

**PUBLIC COMMENT WILL BE TAKEN ON AGENDA ITEM H.3.**  
*Limited to a maximum of three (3) minutes in duration*

- H.3. Review, discuss, and possibly approve Resolution 1881 – An Emergency Resolution that temporarily limits access to the beaches, located in Incline Village, Nevada known as Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, provides for possible occupancy limits, bans pop up tents, provides discretion to limit, restrict and/or cancel any and all group picnic reservations, and provides for a method to make necessary and immediate changes with a communication process to the Board of Trustees - effective date June 24, 2020; end date December 31, 2020 (Requesting Staff Member: Interim District General Manager Indra Winquest)**

Interim District General Manager Winquest gave an overview of the submitted materials. Chairman Callicrate said thank you for what's been a very trying time and that, along with golf, beaches are at the top of the emotional areas. There have always been questions and things have grown thus we do have a great opportunity to go through this tonight. He will be going out to public comment so people will get their voices heard as the Board is not discounting the public as we are all, as a team, involved. This is a one off summer and that is why things may be drastic. We can revisit this in the fall and then see how it goes next summer. Trustee Schmitz said that she appreciates everyone and that she has a clarifying question – she

is under the impression that group picnic reservations are not being allowed and that our Director of Public Works has said that by looking at water and sewer flows, we can see what is going on with occupancy so is it your impression that there are more second homeowners here than is typical? Interim District General Manager Winqest said absolutely yes and that we saw an influx when the virus hit and then again in April and May and that this contributes to the spike. On group picnic reservations, they have been halted until further notice, and that all we are doing is solidifying that in this resolution. We do have some reservations that are less than fifty and right now, he has no interest in creating an environment and yes, there will be some lost revenue, but we have made it clear that it is more about safety and not revenue and that if something changes, we will consider allowing group picnic reservations. Most of the folks that we have had to call understand and have supported our decision. It is our job to look out for public health and safety irrespective of personal feelings. This resolution also sets a precedent for the future by giving us a setting which sets us up for the future. Trustee Schmitz suggested adding b. to paragraph 2. stating that no credit card or cash payment are allowed. Trustee Morris asked if Staff was still using wrist bands? Interim District General Manager Winqest said that Staff is going to wrist band on peak weekends and they will hand them to the guest and require them to be put on before they leave the gate area because it is hard to know without the wrist band. Trustee Schmitz asked how many exchange passes do we have? Interim District General Manager Winqest said that he didn't have an exact answer but that it was somewhere in the neighborhood of two to three thousand which is very typical. The timeshares, when the punch cards roll over, Staff starts the process and about four percent of the total visits are via exchange passes and that they will figure out how to use a punch card. Chairman Callicrate said by not allowing the exchange passes it puts the onerous back on the owners and takes the burden off of Staff. Interim District General Manager Winqest said that Staff has no problem if this is the Board's desire as Staff has been issuing them for over twenty years and they are administratively intense. Chairman Callicrate said that he wanted to bring that out because some folks think it is easy and putting this back to the owners allows them to do what they want to do. Trustee Wong said that she has issues with (3) as the development of the exchange pass is nothing more than the use of a punch card versus a white form which they have to pay for at the gate thus we may need to get rid of the exchange pass or it is an all or nothing meaning the entire value of the punch card in which case the exchange pass is an elegant solution. Another thought would be to maybe limit it to timeshare parcels. Trustee Morris said that the overarching statement is that we clearly

have to come up with a way to give all legitimate owners and their guests access and all five Trustees probably all agree to that statement. In these unknown times, we don't want any unintended consequences and it is wise to limit interactions between different people. What Trustee Wong said can work for him and does anyone have any comments as to the interactions? Interim District General Manager Winqest said that it is very intense early in the summer and that once we have issued most of the exchanges passes to the timeshares, it is not as intense. Some take some as they approach their usage because when he started the no refund policy, it forced them to look at their usage. Staff is happy to do it as we have to treat every parcel equitably. Trustee Dent said of those 3,500, how many are timeshares and how many are residents? Interim District General Manager Winqest said that he didn't know and he would see if Staff could run a report but he would say that probably ninety percent are issued to timeshares. Chairman Callicrate said that is an important distinction because they too have legal rights so we must make sure that everyone who has legal rights, gets them. Trustee Schmitz said that she understands that it is implemented administratively but Ordinance 7 was never updated. If we are trying to be cognizant of Staff, are we being completely equitable with punch cards and if we are going to allow exchange passes, then we need to update Ordinance 7 and have clear written policies and procedures. For right now, let's keep Staff safe and keep expenses down. People have the ability to reload a punch card online and it uses technology which is effective for everyone. Interim District General Manager Winqest said by allowing the use of the punch card, we are being equitable to everyone. Trustee Wong said so that is the same as the punch card? Trustee Morris said he wanted to check that as we are going through this and that, is that we are going to end up with a resolution that is all good and that he wanted to return to Trustee Wong as he is sensing something about (3). Trustee Wong said that she can go either way and that it is clear that the exchange pass is the use of the punch card. Trustee Schmitz said it is not the punch card. Chairman Callicrate said it is the function of the punch card and for the ones that have already been issued, those will be honored. From this point forward, we will continue the suspension of the exchange passes and go strictly to all punch cards. Trustee Morris asked if there was potential to make a motion effective tomorrow or would it be a challenge if we gave everyone some time or does that create a problem? Interim District General Manager Winqest said that we are about to enter the busiest time of the season and it is not business as usual. It would be difficult to allow a period for exchange passes because Staff can't even answer the telephone so it would put a giant additional workload when we need to focus on issuing picture passes and punch cards.

We haven't been able to get back to full Staff because some Staff is not comfortable yet with coming back to work. It takes time to get up to speed and he is reluctant to bring on new Staff which would cause more issues. We have a great Recreation Center counter team which is not an easy job. Staff is ready to do whatever the Board desires and his professional recommendation is the resolution. Trustee Morris said that he doesn't want to put that extra workload onto Staff. Chairman Callicrate said until Ordinance 7 has been fleshed out, he is comfortable with the resolution as written. Interim District General Manager Winqest said that at least 3,000 of the 3,500 exchange passes are timeshares but he suspects it is a little more than that. Trustee Wong asked in any given year how many exchange passes get used? Interim District General Manager Winqest said last year it was just shy of 8,000 and we have 200,000 visits to the beaches. Interim District General Manager Winqest then went over (4) in the resolution. Trustee Dent asked if (4) or any others limit the number of punch cards that someone is able to purchase? Interim District General Manager Winqest said no. Trustee Dent asked if we have any limitations on renewals online? Interim District General Manager Winqest said currently there are no restrictions on the amount you can purchase. We do have an internal policy that once someone reaches three, Staff sends that information to him for approval. We can't restrict it but we do have a conversation with the resident to find out why they need to purchase that much access and it is mostly multiple families that own the property or they are having an event. Trustee Dent said that he didn't ask the question about limiting access but that all of the Trustees received an e-mail so he wanted to answer a question from a group or people in the community and wanted to make sure that there wasn't something he was missing and making sure that we are all on the page with not limiting. Trustee Schmitz said that she had a side bar comment which came from a public comment and that is do you have Staff monitoring things on Craigslist and to Trustee Dent's point, this year is going to give us great data and higher quality data on who is using the beaches. Interim District General Manager Winqest said that he doesn't know specifically about selling punch cards on Craigslist but that there have been two instances where he called them up and he will confirm that there was one posting looking to buy a punch card and that Staff does try to monitor and communicate with folks regarding those posting. Chairman Callicrate said that he received a few e-mails that something was going on about the unbuildable lots in Crystal Bay and access to multiple venues so are people under false impressions? Interim District General Manager Winqest said that he too has heard the same rumors. IVGID has no control over who purchased an unbuildable parcel and that each parcel comes with five



passes. Staff does know about it, deals with it and he will talk with Staff but we can't stop people from buying a parcel in town. Chairman Callicrate said he would like Staff to more closely monitor what is going on to see if we can ascertain if an inordinate amount of punch cards are being purchased. Trustee Morris said that he agrees with most of what has been said, that all of this is probably within their purview, and that he is okay with making this decision that is just restating what already exists and that when we have the Ordinance 7 item, we can have the discussion. Chairman Callicrate said that (4) is okay as it stands and it is clarifying. Trustee Schmitz said that if Staff is seeing something that looks abusive, they should bring it to the Board. Interim District General Manager Winquest went over (5). Trustee Schmitz asked that the sentence "In the event of this happening, the District's website will be updated so that the community will be aware". Interim District General Manager Winquest said at the boat ramp, we are allowing cash or credit card for the boat launch fee or season pass. Trustee Schmitz said that she uses her punch card to launch her boat so why is this any different? Chairman Callicrate said it is the season launch pass. Interim District General Manager Winquest said when you pay twenty dollars for a launch fee, we know that they are okay for getting on the beach and that it is not about access rather it is just about how one is paying for the boat launch fee. Trustee Schmitz asked why is it different because you can refill your punch card so she doesn't know why Staff is taking a different approach? Interim District General Manager Winquest said if that is what the Board wants Staff to do then he is fine with that. Trustee Morris said that he is okay with what is currently happening without any major risk involved. He knows that we have got members who pay to launch and we should be supporting that and while he doesn't know the numbers, he feels okay with the way we are. Interim District General Manager Winquest said that most have season boat passes and there are a lot that use their punch cards. Our Staff knows what is going on down there, they make the best decisions to accommodate and we understand consistency. Chairman Callicrate said if it is working as is, leave it alone. Trustee Schmitz said that her feeling is to be consistent so you don't end up in arguments that way. Trustee Morris said he feels that it is being consistent because we are talking about boat launches and not getting onto the beaches. Interim District General Manager Winquest said paying a boat launch fee has nothing to do with beach access so there is no potential for abuse there. Trustee Morris added that this is why we employ you because it is operational. Trustee Schmitz said it should be documented in Ordinance 7 and that she is trying to make it easier by being consistent. Interim District General Manager Winquest said he understands and that some really good points have been brought up but he doesn't want to argue

the point. Chairman Callicrate said he is comfortable as they are operating and it can be addressed in Ordinance 7. Trustee Dent asked if we knew how much cash or charges are being used versus punch cards? As to consistency, he does see where Trustee Schmitz is coming from and he is indifferent and will go with Staff's recommendation which does make it a bit more confusing but he gets it. Interim District General Manager Winquest said he will get with Staff and let you know Staff's recommendation. Interim District General Manager Winquest went over (6). Chairman Callicrate said that he has noticed, at Incline Beach specifically, random umbrellas to a lot of umbrellas and that he has rarely seen a pop-up. Now that you can pick up pop-up tents so inexpensively, that visually, they are a blight and it looks like a shanty town especially when there is a party of three with an eight-man tent. Real estate is prime down there and this is having a structure that has three sides, you can't see through and is right up at the water's edge so one can't see the lake which is why you are going to visit. If everybody was respectful of one another's space, there wouldn't be an issue. He has heard that folks are glad for the ban and saying that it is a more pleasant experience as umbrellas are different and not as obstructive. If people would like shade, we have natural shade with the pine trees or that they can have an umbrella that is appropriate for the size of one's family. Trustee Morris said that the concept of pop up tents is a worthy discussion and that he has a little problem with the emergency resolution, as someone who has used them, he doesn't see this as preventative and that it is more towards Ordinance 7 where we need to manage pop up tents. As to banning them from being a certain distance from the water, he agrees that the week of July 4 is ridiculous however he is concerned about wrapping this into a COVID-19 resolution. Trustee Dent said that he is indifferent on pop ups, that he doesn't see how it applies to COVID and that he would have a hard time explaining it. He did have a call about restricting pop ups with COVID and technically, he doesn't agree with it even though it went into place two months ago. He also doesn't know if our messaging is clear enough and telling our folks about pop ups. Maybe we could limit the area for pop ups and that a blanket no pop ups because of COVID is just a better discussion for Ordinance 7. He is not belittling what Chairman Callicrate brought up but rather how we take up this action. Trustee Wong said that she too is indifferent and would split the difference by identifying a size or height limit as larger pop up tents would increase the amount of social distancing and that she doesn't know if we are accomplishing what we are trying to do. Chairman Callicrate said that it is not a COVID related situation and we can address it in the fall. Trustee Schmitz said clearly understand the difference with the COVID resolution as pop up tents force people to social distance.

She recalls that something was put in place about pop ups and was there some sort of a rule or is her memory wrong? Interim District General Manager Winquest said that there was a discussion but we never landed with a restriction. The reason why we started out banning pop ups is because we didn't want people to camp out at the beach all day. He would agree that it has nothing to do with COVID but that it does because it causes anxiety with people. If the Board doesn't like and he totally understands what everyone is saying, then maybe there is a compromise. It will always be a challenge for our Staff to control it and it would be harder to put a limit on sizes and that we don't allow anyone to use the sides as we have to be able to see up and down the beaches. On the 4<sup>th</sup> of July, it is a constant problem. Trustee Schmitz asked if we need to have a rule about being further back from the water especially if there is a safety issue at the water's edge because we should do something if it is an important safety issue then we should try to address it? Interim District General Manager Winquest said he would want a formal policy and yes, it is a partial safety issue and an experience issue. Ordinance 7 is about recreational privileges so he doesn't know if you want to lump it in there. It is a lot easier to change policies versus changing the ordinances. Chairman Callicrate said that he didn't want to encounter any issues with Ordinance 7 and he is concerned about the aesthetics so perhaps we can allow them on the outskirts of the beaches and near the water line. Interim District General Manager Winquest said that residents would like to continue to pay cash or use credit cards for boat launches. Interim District General Manager Winquest then went over (7) and (8) and Trustee Schmitz requested a change as follows: "...efficiently in consultation with the Board of Trustees Chairman, should an emergency require a change to this resolution during its specified time frame, the Interim District General Manager shall work solely in consultation with the Board of Trustees Chairman to make any emergency required changes". Chairman Callicrate said that the Board can make further changes when we do Ordinance 7 and that these are good emergency proposals. Trustee Wong asked that the references to Interim District General Manager be removed. District Clerk Susan Herron drew attention to the footer on the resolution which states that the term Interim District General Manager and District General Manager shall be used interchangeably.

Chairman Callicrate opened the item for public comment.

Frank Wright passed on his opportunity to speak.

Judith Miller said that she has been listening to this and that a lot of what is in here is a reaffirmation of Mr. Winquest's stated abilities and if that is how you are going to handle it, so be it. Short term rentals – she has been trying to get information on this subject matter such as guest access passes, exchange passes and that she would like to know how many daily beach passes have been sold. The beach wrap ups have been very unclear about different categories and short term rentals were a rarity. The vacation rental websites were nonexistent and is a long term rental the same as a short term rental? It is clear that Washoe County isn't going to be doing any restrictions and that they haven't discussed some things so she would really like to know how many daily tickets have been sold. She is disappointed that there has been no discussion about Ordinance 7 and that the deadline keeps getting extended. It is the same story on Ordinance 7 and she hopes that you will get that moving and get it moving soon.

Aaron Katz said that he is opposed to this resolution as it is totally unnecessary, the title says nothing about COVID, has nothing to do with an emergency and why are we wasting our time? The Interim District General Manager has the authority to implement under the beach deed, Ordinance 7, etc. If you don't like what he is doing, then rescind it and if you do like it, don't complain. Take a look at agenda packet 51 as a policy has already been implemented so why do we need this resolution? Every time the Interim District General Manager comes up with a new plan or rule, we have to get a new resolution or a modification so the answer is obviously no, as we don't need it. No disrespect to the Interim District General Manager, but he doesn't believe that he isn't a good manager rather he wants to divert blame to the Board and the short term renters, etc. so that's the reason. If he were a strong manager, he would take the heat. If we are going to go through the effort, then what we need is a guest policy and the beach deed says adopt a guest policy. In the memorandum, under Section III. Alternative, why doesn't it say no. His suggestion is don't waste your time, don't do this, and just say no.

Cliff Dobler says that he has the resolution in front of him and what he finds interesting is that we talk about Resolution 1480, which is not in the packet, and some of this stuff in Ordinance 7, and Ordinance 7 is never mentioned. He wouldn't know where you get some of these terms as it says IVGID Picture Pass Holder and it is Recreational Pass that is in ordinance so you are making up definitions. In (4) it says that parcel owners are able to purchase additional punch cards on their parcels; they just have the ability. In (5) it talks about discretion has to be approved by the Interim District

General Manager, let's hope they talk to the manager. In (7), which is really interesting, limit and restrict, what is the difference and since he doesn't know you need to explain those difference. Resolution 1480 has all of the powers of the day to day operations of the District, as defined, so it would have been nice to have it in the packet and that it sounds dictatorially so it should be in the packet. He doesn't know why the Public Records Officer and the Interim District General Manager are drafting this at all and why is it being drafted by a Public Records Officer; the language is just bad.

Gail Krolick said that she is a twenty-nine year full time resident and the co-owner of Alpine Realty International and that she is speaking as the 2020 Chair of the Public Policy Committee for the Board of Realtors. Ms. Krolick said that she submitted a letter, which is attached hereto, and she then read from that letter.

Linda Canosu, Hyatt Timeshares, said that she would like to reiterate that the Hyatt has sixty units that they pay the Recreation Fee on and that they use the exchange passes. She noted that the Interim District General Manager spoke about having/giving out thousands of them. The Hyatt has asked for five hundred of them and that is all. She is not sure how many others in the community use them and that they are much easier and a more controlled way for them to limit to owners who have the right to go to the beaches. She would really like to use the daily exchange passes which they do not purchase. Ms. Canosu concluded by stating that she would like to continue that usage.

Polly McComby said, in regards to the policies about pop up tents, that the beaches become very overcrowded and that the pop up tents are a distraction to our views. People come down in the morning and set up and then there is nobody there. Perhaps limiting them to a section of the beach or allow them to come to the beaches, set up early in the morning, and then they must actually have someone in the tents rather than block the view of the water.

Chairman Callicrate thanked everyone for their comments and said that the Board has had the opportunity to discuss each of the eight items. Trustee Morris said that he wanted to ask if punch cards are available and that he wanted to clarify that for the Board of Realtors. Interim District General Manager Winquest said that there is no limit on the amount of punch cards that can be purchased. Staff has sold zero daily beach tickets this summer. He finds it very disingenuous and that folks need to understand that we are

managing through this time which is very difficult and that it is because of good governance that this is being brought forth to this Board. District General Counsel, from Hutchison & Steffan, did review this resolution and that he doesn't disagree with a couple of the comments so we can make some changes. Chairman Callicrate said, to another public comment made, this is the first step in Ordinance 7 and it is one of several steps that have been taken on Ordinance 7 for a unique year. Keep in mind where we started and where we are now. At the July meeting, he will be giving a recap of what has been accomplished. That is what this is all about and that he is getting a bit tired of those in our community who are carping and having to continually to recap that these are unprecedented times. Trustee Wong thanked the Interim District General Manager and his Staff for getting information on the fly. Chairman Callicrate said that he agreed and thanked Staff for doing that.

Trustee Morris made a motion to approve Resolution 1881 as amended during this Board meeting tonight. Trustee Wong seconded the motion. Chairman Callicrate asked for any further comments from the Board, hearing none, he called the question and the motion was passed unanimously.

Trustee Morris said that he applauds the Interim District General Manager and the team on doing an outstanding job and figuring out a way; he is doing a fantastic job and so is your team.

Chairman Callicrate, at 7:42 p.m. called for a break; the Board reconvened at 7:55 p.m.

**H.4. Review, discuss, and possibly approve a month-to-month extension (not to exceed two months) to Tri-Strategies existing contract for Governmental Relations at a cost of \$3,000 per month; not to exceed \$6,000 (Requesting Staff Member: Interim District General Manager Indra Winquest)**

Interim District General Manager Winquest gave an overview of the submitted materials. Chairman Callicrate said he wanted to clarify the status of the Nevada Legislature special session and asked if that has been cancelled? Interim District General Manager Winquest said it has been moved to July 5 we think but that the Governor of Nevada hasn't called it yet. Mr. Eddie Ableser, Tri-Strategies, said that they have been in constant communication with the Governor's team and leadership in the House and

Senate and that what they are hearing is a lot of concern about the property not being equipped when they return to Carson City so Staff is reformatting the open spaces in order to convene. The lobbyists and press will be permitted but only in the viewing areas in the House and Senate. There have been no rules released yet and that he is still hearing that a special session is going to happen on July 5 through the 11 and that it might be extended if they are not able to reach an agreement on the State's budget gap. This is the expected time frame and Tri-Strategies is fully aware of the constraints. Chairman Callicrate said that he wanted to make sure that we are all on the same page and the proviso is that if there is no special session, then these services were not be used. The Board had the opportunity look at the contract and it ends on June 30, 2020 and that he wanted to bring it forward before the eleventh hour. He does know that there are some concerns, Tri-Strategies has been in constant contact with the District and that this was brought forth tonight in the event that a special session of the Nevada Legislature is called. Trustee Schmitz said that the contract that we currently have for governmental relations is two thousand dollars per month and not three thousand dollars' per month so she is not sure why this is increasing? Given this COVID situation, what is it that a lobbyist has the ability to do? If the special session is from July 5 to July 11, then why do we need two months of services? Interim District General Manager Winqest said that the two thousand dollars has nothing to do with the Legislative Session as that is about governmental affairs with other agencies and that this is strictly for the Legislative Session. Mr. Ableser said that the scope of their services changed and as a result, they incur more costs and workload. The cost is a little bit increased so that we can devote our efforts to the District and fully take into account, what they do, is that we are hiring a team like Tri-Strategies because of their ability to transcend relationships with both sides of the aisle. Their job was to respond to the District's request. Mr. Ableser then went over the team that is coming up for the special session and said that this will go beyond face to face visits. They don't know what the Legislature will provide and that they are already meeting with Legislators on the District's behalf and that this will be much more intense in order to ensure that IVGID is protected in backfilling these cuts. They don't know what might happen. There will be a special session in July with follow up in August, then there will be clean up, and then they will come before the Board to see if there is anything that needs to be resolved. Trustee Schmitz said that this is such a monumental problem, the State has a one billion dollar deficit, that she doesn't see how our general improvement district is going to have any impact on the decisions made there. In light of the people she reached out to at the last Board meeting, she doesn't clearly see how

expending this six thousand dollars is going to have any impact on what they are going to decide on the State level. Trustee Morris said that he appreciates Trustee Schmitz' comments and that the Board of Trustees is to look after the assets of the District. We have to judiciously care for our payers of the Recreation Fee and it is important that we do all we can to protect those assets and those fund balances. Given what has been said, it might be six thousand dollars if the session is for an extended amount of time and that the Interim District General Manager would make that decision. This is a small insurance policy as he doesn't know if the State could scoop that up and that he thinks we should do this. Chairman Callicrate said while he was against the initial hire and that was more about how that took place, he feels that now, with the looming threats from the State, we are the ripest of the general improvement districts for any potential takings. Not to be flippant, but this is a serious issue and it would be an appropriate expense should it need to take place. This is a more prudent insurance payment against potential actions by the State. It doesn't put the best light on the State and we are repairing the bridges. He would like to have our team down there as lobbyists who will be able to approach legislators and talk fairly directly to them. While it has been brought up that we have elected officials, they are not always available to us and maybe we haven't reached out enough, but they have their own interests. This is an opportunity to work just for our District and he will be in support of moving forward with this item. Trustee Wong said, in thinking about the worst case scenario, we would be remiss in doing our job, as a Board. We need to be proactive at the Legislature. During the last legislative session, we made the decision too late to get representation which is another something to be cognizant of and that she appreciates us being proactive. Trustee Dent said that he understands the concern of needing representation when the Legislature is in session, understand the services and building the repertoire with the other agencies. If we aren't represented, it could come back to bite us because we won't have a voice to try and prevent an added tax that we might need to do and that potential liability. We need to have some representation and he looks forward to having the discussion. He would feel better with having someone answering to us and reporting back to us on any issues, etc. He is willing to support this while understanding Trustee Schmitz' concerns about spending and that this is more of an insurance policy because we don't know what we are getting into. Trustee Schmitz said that we have been paying two thousand dollars per month and that we haven't gotten any representation and that no one has had any contact with Tri-Strategies so she finds it hard to have them jump in. The biggest confer that is built up is from the Recreation Fee and that she can't support this and she would like



to be careful with every dollar because she is anticipating the COVID situation will continue. Trustee Wong said that the Interim District General Manager addressed the two thousand dollars and that we got a report about all the work that Tri-Strategies has been doing. Trustee Schmitz said that she followed up with people in that report and learned that it didn't seem to be the case, that she can only go by the information that she has gathered and she doesn't feel confident in moving forward. Interim District General Manager Winquest asked that Mr. Ableser be allowed to respond to be fair about the comment made about not meeting with local legislators. Trustee Schmitz said that it doesn't matter and has no bearing. Trustee Morris said that it does matter because Trustee Schmitz is making comments about the entity and they should be given an opportunity to speak. Chairman Callicrate said that Trustee Schmitz reached out to several of the individuals and organizations that Tri-Strategies had referenced to the Board and that she has information that is in conflict or not and that he will give Mr. Ableser an opportunity to speak to that and asked Mr. Ableser if he accepts or declines? Mr. Ableser said that he appreciates the conversation and that there was a scope of work that was given to them, and that was given to them by the former District General Manager, and that they have responded to the District's requests of tracking, monitoring and engaging and that they have submitted a multitude of names and that over a year of that engagement, there have been many elected individuals that they have documented meetings with and that their job was to ensure that they knew the good work that IVGID was doing, the awards that IVGID was winning, and to be a resource to those individuals and ensure that they value the accountability and the integrity of the District. We signed a scope of work and a contract that didn't go to the Board, apologize or not, but that they were a vendor that responded to a call and did so in an appropriate way. They proved that they are very effective, very diverse and that they were able to uniquely inject into both parties and the executive branch. They feel very confident in responding to the wishes that the Trustees might have. Some probably weren't privy to that conversation and every single person and meeting taken was following the scope of work that was outlined. Tri-Strategies is looking forward to doing this work and any new work that is presented by this Board. Chairman Callicrate said that he feels confident moving forward with the new scope of work and that he doesn't want to belabor this item. He respects Trustee Schmitz', her research, and the due diligence she pursues to get to the bottom of all issues and always doing the right thing.

Trustee Morris made a motion to approve a month-to-month extension (not to exceed two months) to Tri-Strategies existing contract for

Governmental Relations at a cost of \$3,000 per month; not to exceed \$6,000. Trustee Wong seconded the motion. Chairman Callicrate asked if there were any further comments.

Trustee Dent said that he wanted to reiterate what he heard and that was that we, as a Board, didn't approve the last contract – not the public relations piece or mingling with other elected officials' pieces and that we didn't support that at all and that it was all done by the last District General Manager. Moving forward, we need to have clear objectives when we bring items on a public relations firm and interacting with elected officials. Chairman Callicrate said that the Interim District General Manager would never do something like that. Trustee Dent asked if the scope of this is clearly defined and does the Board know what they are receiving such as reports, status, etc. because having clear definitions are important. Chairman Callicrate said they are critically important. Interim District General Manager Winquest said that he is happy to work with Tri-Strategies to work on a scope of work. He knows that there are some differences and that he has heard a lot. Mr. Ableser and his team will be able to put together a scope of work that he will then share for feedback. Chairman Callicrate said that is a good tack. Interim District General Manager Winquest asked Trustee Schmitz if that answered her concerns? Trustee Schmitz said that she appreciates it and that if she had seen a clearer scope, she might have been able to support it but that with their past track record and no definition here, she can't support it.

Chairman Callicrate, hearing no further comments from the Board, called the question – Trustees Callicrate, Dent, Morris and Wong voted in favor of the motion and Trustee Schmitz voted opposed. The motion passed.

- 3.A. Review, discuss, and possibly reduce the appropriation in this project by \$353,910 and authorize multiple contracts for the 2020 Watermain Replacement and Fire Flow Enhancement Project [budgeted at \$990,000] - 2020/2021 Capital Improvement Project: Watermain Replacement – Martis Peak Road Vicinity; Fund: Utilities; Division: Water; Project 2299WS1704. Vendor: RaPiD Construction in the amount of \$456,610 and Tri Sage Consulting in the amount of \$48,480. (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey) (moved from the Consent Calendar Item G.2.)**

Engineering Manager Nathan Chorey gave an overview of the submitted materials. Chairman Callicrate said that the concern of some is that the transmission line, addressed in 2018 and abandoned in 2001, is being brought back in as a redundant feature and that it got lumped in so we need a strong overview of why this is being done now, it is a part of our five-year plan, and was it misnamed or not put in there? This gets back to the bigger question which is how we delineate projects in Public Works instead of lumping together projects. We, as a Board, have requested further drilling down so we can track them more easily and so it would help the entirety of the project. We need to make sure that each aspect of our projects are moving along and be able to track them more easily. Director of Public Works Joe Pomroy said that the transmission main that we are dealing with is the original and that it travels all the way to Lariat Circle and that it was also built in the 1960's near Ski Way. This was the original line when Boise Cascade developed the area and that they paralleled, with another watermain, all the way down to Burnt Cedar. Both remained in service until 1990. The steel watermain was subject to leaks and the 24-inch line could provide all the needs of the town. It has long been a desire to get this redundant line in place. When you get to Preston Field, and get water there, we can move it from there. A couple of years ago, there was a leak study done on that pipeline with Pure Technologies. They inserted acoustic technology and discovered a large leak under State Route 28 right at Preston Field. The line is very deep which means digging down through the State highway. Coming out of that design phase, it is then transitioned into the watermain project and there is a project every year which is identified, scoped and added into the watermain group and added to the data sheet. Chairman Callicrate said that is a good overview of what happened. Trustee Dent said that his concern with this project is the cost per square foot. On agenda packet page 277, the plan is to spend \$600,000 per year which is way higher and he understands that things could change but that this is a huge cost to the District over the next eleven years. As we look at this problem, there is a funding problem that is associated with the assets that have been neglected and we need to figure out a way to fund them. When are we going to do the reserve/rate study so we can get ahead of it? On the project summary, we don't know who did it, don't know when it was revised so what good is it to the Board? Staff has to start putting their names to it and we do need a name on this one because we don't know what you are working on and that this is taking a huge step backwards when it comes to project summaries. We need to see who owns it and where we can look up the previous revisions because it doesn't mean anything or show how valid this information is. Mr. Dobler's information seems to be valid therefore he

would appreciate efforts to get these project summaries updated and to what they should look like. He is frustrated that we keep going back to project summaries that are inaccurate. Trustee Schmitz said that she agrees with Trustee Dent. If this summary sheet says we have a fifteen-year plan, then what is the game plan and are you working closely with Washoe County? In looking at the data sheet, the budget is for \$600,000 per year and in looking at the five-year capital summary, she sees it out in 2025 so we need to know what the game plan is year after year and those are her concerns – what is the game plan and do we clearly understand it? Staff has taken a project and added another component to it and she is getting concerned as we are running low, we don't have the funds in the Utility Fund and we don't have a plan in our five-year plan. Director of Public Works Pomroy went over the data sheet and stated that the District has an annual watermain project in the next five years. Trustee Schmitz asked if it was part of this project plan. Director of Public Works Pomroy said yes and four years specifically and that year five is not identified based on leaks and rate of corrosion. This effort was started in 1980 with the replacement of forty-one miles of the watermain over forty years at a cost of twenty million dollars. The District has been very diligent in this replacement for potable water and fire flow. There are over one hundred watermains in the District and we have replaced over forty percent of the watermains over forty years. It has been a diligent effort with sixty miles remaining which are concrete pipe material. Martis Peak has been there for fifty-eight years and the District has gotten the life out of that asset. On the remaining five miles, there have been microphones put on these pipes to try and determine which are the worst sections and that constantly changes. We update the list and then figure out how we can group them. We mobilize and work on these three pipelines so as to not have traffic problems. We still have more pipes to replace and then we will move to Slott and Alder which have been very much targeted to replace as we have a much higher confidence in concrete. The twenty million dollars is in actual dollars and it is a robust program. We have been waiting for Washoe County to say they will repave Lakeshore so yes, we really coordinate with Washoe County but they aren't doing overlays in this town. Trustee Schmitz, referencing agenda packet page 481, said that it looks like this was supposed to be complete in 2017 so how many are outstanding and what is left? Director of Public Works Pomroy said that the steel watermains all need to be replaced and that through 2017, we didn't have major replacements. We have five miles left which are the biggest pieces and they are listed with most of them having a very small amount of leaks.

Trustee Morris made a motion to:

1. Reduce the appropriation in the project by \$353,910 which will result in a new lower project budget (amending our FY2020-21 budget and Five-Year CIP) and the \$353,910 returns to Utility Fund balance with no risk that it remains “available” for other projects later this year without Board action to re-appropriate.
2. Award unit price contract to RaPiD Construction in the amount of \$456,610 for the Watermain Replacement – Martis Peak Vicinity project.
3. Authorize Chair and Secretary to execute the contract with RaPiD Construction based on a review by General Counsel and Staff.
4. Authorize Staff to approve change orders to the construction contract for additional work not anticipated at this time of up to 10% of the project bid – \$46,000.
5. Authorize Staff to enter into an Additional Services Addendum with Tri Sage Consulting totaling \$48,480 for services during construction of the project.
6. Have a project recap agenda item at the first meeting in November of 2020 of the Board of Trustees.

Trustee Wong seconded the motion. Chairman Callicrate asked for any further comments.

Trustee Morris complemented the Director of Public Works and the Engineering Manager for the background that was provided as it really helped. Trustee Dent said thank you to the Director of Public Works for the detailed explanation and how these projects are in the five-year plan and asked that a better job be done with the project summaries.

Hearing no further comments from the Board, Chairman Callicrate called the question – the motion was passed unanimously.

Chairman Callicrate asked Staff to do a better job on the summary sheets and to do a better job of telling how everything fits in as well as the history.

- 3.B. Review, discuss and possibly approve an item for the 2020/21 Fiscal Year allowing the District to enter into an agreement for media buying services for 2020/21; Venues: Diamond Peak, Championship Golf Course, Mountain Golf Course, Facilities, Recreation Center and Tennis Center; Vendor: EXL Media; Contract Amount: Up to \$265,700 in paid media spending, \$92,000 in trade media spending and \$68,000 in agency fees – a grand total of \$425,700 (Requesting Staff Members: Director of Community Services/Golf Darren Howard and Marketing Manager Paul Raymore) (moved from the Consent Calendar Item G.3.)**

Marketing Manager Paul Raymore gave an overview of the submitted materials. Trustee Wong said that she appreciates the change in the mix between cash and trade from the 2019/2020 budget. The question is always asked about why are we spending money on marketing. When we have venues like a ski resort and golf courses that compete with other similar entities that have much larger marketing budgets, and while our primary audience are our residents and picture pass holders, it is our guests who come into our community who pay. It is the tourists who do come in and help support the rest of the recreation we have. She doesn't think that we are going to have the summer like in the past and it remains to be seen for ski. Trustee Wong concluded by saying that she appreciates the increase in trade, appreciate the cash and the work that everyone has put in. Trustee Morris said that he wanted to tag on to Trustee Wong's comments and that it was definitely always stated, as a Trustee and a resident of the District, that he likes that his pass is so much cheaper at the ski resort because of those who pay higher as it is at golf. We offer highly competitive rates to our local pass holders and that is a direct result of our ability to attract top dollar payers to come in and that it is money well spent. One of the challenges with marketing is that it may not be the next season if we weren't to spend these dollars. It is easier to keep a customer than recoup them and for Diamond Peak and golf, it is money we should be spending. Trustee Schmitz asked, as it relates to the agency fee, is it tied to the percentage of the spend or is it a flat fee? Marketing Manager Raymore said it is not tied to the amount we spend rather it is an intentional choice. We have opted not to do that rather it is based on our best guess of services to be provided and the reason we prefer that method is because it collates with the services they are providing rather than the spend. The relationship with EXL Media is a partnership that is working hard to make sure every dollar spent is as efficient as possible. This proved valuable during the pandemic with halting

all the golf advertising and all the tennis center advertising as it is a lot of work on their part. Additionally, they backed out of the golf billboards. Trustee Schmitz said, so the short version is, the agency fee is a flat fee and that it doesn't get changed if we scaled back? Marketing Manager Raymore said yes, that's right. Trustee Schmitz said that she is an avid skier and that she has been paying attention to what Vail has been doing. They have reduced the capacity of their ski resorts to fifty percent, can only ride a chair with family member, and asked to bring your lunch because of capacity limits. In trying to limit this, she does understand the value of marketing Diamond Peak but given the whole COVID situation and what she is seeing happening in Australia, we shouldn't be spending these types of dollars. She talked to Staff who is trying to put together some models for operational expenses as we are not out of the COVID woods and in trying to be very conservative, we really do need to question the dollars given this year with the situation the way it is and question even the recreation. If we are going to go forward with any marketing, we need to reduce the budget. Marketing Manager Raymore said that there is a lot of uncertainty especially in the ski industries and all are looking at what the southern hemisphere is doing. It is very, very hard to predict what will happen and positioning the resort to marketing. All of these dollar figures are the upper limits. It could be similar to what we are doing with the golf courses which is shut it off because we are at capacity. Staff does work with EXL to cut off advertising. Trustee Schmitz said that is why she is asking about the agency fee and do we pay that whether we scale back or not. She is very concerned about our financial situation going forward with COVID continuing and that she is not sure that this is the right type of monetary expenditure for our parcel owners. Marketing Manager Raymore said that with the agency fees, we are making changes on a weekly basis and EXL Media is working harder for their money in the spring and that as we go forward, that is going to be the case for the winter. Because they are a long term partner of ours, they use all our venues, are a business in Incline Village, it is just invaluable to have that service. Interim District General Manager Winquest said that this is a great discussion and that he does agree with Trustee Schmitz in that this coming season is going to be tricky because we don't know what is going to happen. We have made some changes in Marketing and they are now running with two members so we have less bandwidth. There are a lot of the dollars that are spent especially for golf that are slated to be spent in the second half of spring and he wants to make sure that we all understand that. A lot of this money is as we gear up and we could be in the COVID situation no one has a crystal ball. Trustee Morris said, with that in mind and with Trustee Schmitz' line of questioning, is this a fixed price contract and if we don't do

something are we still committed to spending that money? Interim District General Manager Winqest said as soon as COVID hit, we cancelled most of the spring marketing and that would be the case if Diamond Peak wasn't going to open and Staff has discussed that with EXL Media. Marketing Manager Raymore said that the only commitment is the agency fee portion and that the cash and trade value, if we decide we don't need any marketing, can be skipped if we want to. Given what we know about Diamond Peak midyear, there will be capacity so there will be some opportunities to use marketing funds to fill that need. What we are looking for is the flexibility with these as upper limits and to market as appropriate. We are relatively conservative against other ski resorts and golf courses, happy where we are at, fits with the tasks of what we are to do and that is bring in guests to fill in at the higher rate. Trustee Dent asked what would happen if we were just to cut our media buy by fourteen percent? Why not cut it by twenty-five percent because how do we know how valuable this is? While he doesn't know how correlated it is, we dropped it by fourteen percent a few months ago and people are playing golf and going to the beaches. He understands that Diamond Peak is a lot different and that it is more of a Wal-Mart because we are the cheapest so he is kind of torn. Please sell him on why not to have a twenty-five percent reduction in our marketing. Marketing Manager Raymore said that it depends on where we want to be. Take Diamond Peak – we could spend more and attract higher yielding customers and turn it around from the low price leader as there are other markets out there. We have found our niche and we do our best to do an ROI and can share the results. Diamond Peak is where we get the most data. We take our customer data and ask how they heard about Diamond Peak and what influenced them to come to the resort. We then list the options and then take those numbers and multiply that by the average yield and profit per skier visit. Then, by channel, we come up with a marketing analysis – all paid advertising programs were \$3.9 million and profit was \$1.3 million; billboards were \$76,794 cash trade value combined and the total revenue is \$638,000 for a total profit of \$206,000.; Staff works hard to get this information. Trustee Dent said thank you for that information and that he would like to see a reduction. It wouldn't be something that we could measure being it is a pandemic but he feels we should do something but that he doesn't know what the answer is. Trustee Schmitz asked if we reduced it by fifty percent will there be any reduction in the agency fee or does it stay? Marketing Manager Raymore said that is a drastic cut of the total budgeted paid and that Staff would look to renegotiate the scope of services that we contract for. At the current spending proposals, this is a fair and great deal for the agency fees. If we were to cut it by fifty percent, he would have to look at the



reduced scope to simplify and reduce the reporting followed by coming back with a revised contract. Chairman Callicrate said that we have just spent forty-five minutes discussing a very critical item and that this isn't personal as his decisions are based on our fundamental difference on marketing.

Trustee Morris made a motion to authorize Staff to enter into an agreement (prior to the start of the Fiscal Year 2020/21) with EXL Media for 2020/21 Fiscal Year media buying services for Diamond Peak Ski Resort, the Incline Village Golf Courses, Facilities and the Recreation and Tennis Centers for a total amount of up to \$425,700 consisting of \$265,700 in paid media spending, \$92,000 in trade media spending and \$68,000 in agency fees. Trustee Wong seconded the motion. Chairman Callicrate asked if there were any further comments.

Trustee Wong said that she would appreciate, regarding the dollar threshold of work with EXL Media, to have some savings on this approved contract and recognize that this is the upper threshold and that coming in lower would be great. Trustee Dent said that he would like to see something less than the \$425,700, he would like to see a reduction, and for Staff to find a way to cut back and get the same services as the data isn't going to be relevant because of the variables.

Hearing no further comments, Chairman Callicrate called the question – Trustees Wong and Morris voted in favor of the motion and Trustees Callicrate, Dent and Schmitz voted opposed; the motion failed.

Chairman Callicrate asked that Staff come back around on this item. Interim District General Manager Winquest said that understands the disappointment and not to lose sight that the reason that Diamond Peak has been very successful is because of the marketing. Chairman Callicrate said he is not faulting anyone in the Marketing Department but that we have to look at a reduction so go back and renegotiate a contract. While we don't know, we do have to be more prudent and that it has to be less than what we spent in years past. Don't give up hope rather this is just a situation and a reset in this arena. Come up with something that is less and keeps us relevant because he is optimistic. We feel that this was the right thing to do and thank you for the hard work you put in even though we have a disagreement.

**I. APPROVAL OF MINUTES (for possible action)**

**I.1. Meeting Minutes of Regular Meeting of May 19, 2020**

Trustee Schmitz asked District Clerk Herron is she was able to get legible pages from Ms. Profant? District Clerk Herron said that she has requested them again and they have not yet been submitted.

Chairman Callicrate asked for changes, none were received, the minutes were approved as submitted.

**J. BOARD OF TRUSTEES UPDATE (NO DISCUSSION OR ACTION) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA\***

There were no Board updates at this time.

**K. PUBLIC COMMENTS\***

Judith Miller said that she has some observations to share. Thank you to Trustees Schmitz and Dent for their careful review of the watermain replacement project. The discussion about Tri-Strategies shows that developing a scope of work afterwards is the proper way it should be done. There is an opportunity for better communication on the watermain project and that she agrees with the Interim District General Manager in that there is a lot of misinformation on social media. She did do a search for exchange pass and nothing relevant appears. She would like to make a couple of communication suggestions – update the website content and provide a better search engine, revise Ordinance 7, get rid of punch cards and complicated constructs, define guests, and form a committee while we have so many residents present. Hope one of you will make a recommendation to put it on the agenda.

Aaron Katz said he wasn't going to speak but he is going to talk about EXL Media. Staff has zero metrics – zero, zero, zero. Did you listen to him on the billboards – you have to be absolutely out of your mind to determine that. He should make a public records request but Staff will respond that we have no records because they don't exist. You don't listen to me. The only powers that a GID has are those that are in 318.116 as granted by the Washoe County Commissioners. Take a look at 116 and do you see anything that a GID has the power to legislate, etc., no, and that is because we are basically

a mosquito district. So what is a mosquito district doing hiring a lobbyist; you have to be out of your minds. What monies are you using? The Rec Fee and what did you tell us it is for – using the recreational venues. It is absolutely ridiculous to be telling the legislators what we are – you have got to be kidding.

Cliff Dobler said that it is getting close to seven hours and that he wants to mention something that really bothers him. The resolution was done by the Interim District General Manager, Public Records Officer and reviewed by the lawyer. The lawyer suggests the changes and then it is prepared by the Public Records Officer. If you get some changes, what are the duties of the lawyer that are terminated and this one that is present here? How can you make changes – he has never seen that. He would like to see a meeting and an agenda with a little more information as there is plenty of space. Add a little more information because you don't have to have that brevity so no one knows about it so he would like to see that improved. You have done a good job guys at seven hours and good luck to you all.

Frank Wright said he is a candidate for the Board. It has been a long night and he has listened to everything. He would like to make a few comments on the Tri-Strategies item. He did some homework and called about their connections. Three legislators didn't know of them, some of them have seen them walk through, but they have no clout therefore it is a waste of money. The former General Manager left us this albatross around our necks. He would like to be shown where they are bringing in the extra skiers because we exposed EXL Media with the billboards on the Bay Bridge and that was a waste. You have got to listen to those people who are coming forward and trying to sell things to us. They are bringing this sickness with them and making your residents sick. There is no need for this because of social distancing because you can't fill it up with people. We need to get over this virus and we are the Wal-Mart of ski areas as Trustees Callicrate and Dent said. You are doing really, really well and he would like to praise you on that part. It is interesting to see those things and you got it right on the Audit Committee so good job.

**L. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)**

Interim District General Manager Winquest went over the long range calendar.

**M. ADJOURNMENT (for possible action)**

The meeting was adjourned at 10:06 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

**Attachments\*:**

\*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Margaret Martini (1 page) IVGID June 23, 2020 Board of Trustees Meeting, Public Comment by: Margaret Martini – To be included with the Meeting Minutes

Submitted by Carole Black (1 page) Public Comment for IVGID Board of Trustees Meeting June 23, 2020, Agenda Item H3

Submitted by Gail Krolick (2 pages) Incline Village Realtors letter dated June 23, 2020

Submitted by Paul E. Smith (2 pages) Comments at June 23, 2020 MTG

Submitted by Aaron Katz (5 pages): Written statement to be included in the written minutes of this June 23, 2020 regular IVGID Board meeting – Agenda item H(4) – Possible extension of Tri-Strategies’ legislative lobbying contract at a cost of at least \$6,000 to protect the threat of loss of our excess fund balances caused by Staff’s/The Board’s misrepresentation(s)

Submitted by Aaron Katz (7 pages): Written statement to be included in the written minutes of this June 23, 2020 regular IVGID Board meeting – Agenda item C – Public Comments – Resolution 1492 – Evidence of an additional giveaway power the Board needs to repeal in addition to the repeal of Resolutions 1619 and 1701

Submitted by Aaron Katz (14 pages): Written statement to be included in the written minutes of this June 23, 2020 regular IVGID Board meeting – Agenda item G(3) – It’s time to end our media buying contract with EXL Media!

Submitted by Aaron Katz (7 pages): Written statement to be included in the written minutes of this June 23, 2020 regular IVGID Board meeting – Agenda item H(3) – Emergency Resolution 1881 which temporarily limits access to and conduct at the beaches

Submitted by Aaron Katz (18 pages): Written statement to be included in the written minutes of this June 23, 2020 regular IVGID Board meeting – Agenda item C – Public Comments – Because the Board’s resolution(s) adopting the Recreation (“RFF”) and Beach (“BFF”) facility fees deprive assessed parcel/dwelling unit owners due process, the Board must adopt a policy which affords them an administrative remedy to seek refund

IVGID June 23, 2020 Board of Trustees Meeting

Public Comment by: Margaret Martini – To be included with the Meeting Minutes

Independence Day is just 11 days away. Imagine if this Board began now to exercise independent judgement and started our new fiscal year with responsible management and oversight.

As a long term property owner and resident actively involved in improving our community, I can attest first hand to the remarkable individuals volunteering to serve on the Audit Committee. Mr. Dobler, Mr. Aaron and Ms. Miller collectively possess the required auditing, financial, accounting, business, project management, internal controls, and IT skills to positively impact our District and benefit everyone who lives, works, recreates and invests in our community. Please invite them to join this Committee and assist this Board in effectively fulfilling their statutory and fiduciary responsibilities.

Take the next step and vote against the extravagant spending for advertising our recreational venues. There shouldn't be a single dollar spent on bringing visitors here to use our facilities at a time when caution must prevail to protect our community's health and safety. As for the future, until Staff can prove the value of each dollar spent on advertising has resulted in a net profit at all of the recreational venues being advertised and there is a reduction in property owner subsidies for those venues, budgeting for advertising should come to an end.

Whether it is \$6,000 or \$72,000 of spending, we do not need to engage Tri-Strategies for lobbying or anything else. You are stewards of our public money and conservation of our capital for essential spending should be your first priority.

It is also time for you to take a hard look at Ordinance 7. There is absolutely nothing in this Ordinance that permits the issuance of daily beach access passes, guest passes, exchange passes or anything other than picture passes and punch cards. Yet these and other unapproved policies for undefined "guests" to use our beaches prevail. Until you approve and publish a written policy that specifies the use of all of our recreational venues and beaches by property owners, tenants, commercial properties and others, please follow the existing Ordinance.

Public Comment for IVGID Board of Trustees Meeting June 23, 2020 ,  
Agenda Item H3

Submitted by Carole Black, Incline Village resident & retired physician

**In the face of the current Coronavirus epidemic, IVGID's Emergency Resolution limiting access to the IVGID beaches is an important intervention to foster compliance with health officials' social distancing recommendations.** As you know, our current lines of defense against infection with associated morbidity and mortality risk remain very limited, primarily including social distancing, hand-washing, appropriate sanitizing, face coverings, limitation of shared use items, etc. and public health interventions: testing, contact tracing, quarantines.

**Thus, since this epidemic shows no signs of self-limiting, with current case #'s increasing, & given current longer-term predictions, the resolution's extension is truly the only prudent option & preferably through 2021.**

**In addition, I would strongly suggest that current restrictions be increased as follows: Limit busy season beach access to allow only picture pass holders & limited guests = maximum 2/picture pass holder via punch card & only when accompanied by the picture pass holder.**

Rationale: Observing the recent huge influx of vehicles adjacent to beaches, the current restrictions are creating circumstances where reliable social distancing cannot be assured & either this type of restriction or overall occupancy limits will be required. This recommendation allows maintenance of access to these amenities by more residents for whose exclusive use they are dedicated per governing documents.

**And, if not already in place, please also consider:**

- Eliminate access to shared use beach/pool items/settings (lawn chairs, picnic tables/benches, playground, volleyball, etc.) unless sanitized or otherwise safe-guarded between users if indicated per public health recommendation
- Designate social distanced "use spaces" on the beach property as implemented in some beaches/parks elsewhere
- Require face coverings when not in or on water (particularly if upcoming CDC recommendations strengthen recommendations based on science/data)

**Until effective treatment and/or immunization is available or the virus miraculously "self-moderates", restrictions will need to be appropriately modified over time based on public health recommendations & evolving viral situation – thus the regulation should allow for timely appropriate changes.**

Thank you.



June 23, 2020

Chairman Callicrate and IVGID Trustees:

The Incline Village REALTORS® (IVR) support the health and safety of all residents and guests of Incline Village and Crystal Bay. IVR appreciates the efforts that IVGID has taken to follow the CDC recommended guidelines to address COVID-19 safety.

We have reviewed the draft provisions laid out in Resolution 1881 addressing temporary changes to beach access during the COVID-19 pandemic. We understand this Resolution will expire on December 31, 2020. IVR appreciates the opportunity to provide comments and suggestions on Resolution 1881 regarding beach facility operations under COVID-19.

**Contactless Payment**

As an effort to maintain social distancing and understanding the transfer of money increases the risk of contracting Covid-19, IVR suggests finding a solution to offer contactless payment via a credit card tap system or other electronic means.

**Online Renewals**

REALTORS® believe that limiting a property owner's use of their property in *any way* is taking away of private property rights. Resolution 1881 limits access to owners by limiting the number of punch card passes available to purchase to five (5). IVR suggests that IVGID allows owners to renew punch cards online in an effort to allow owners and guests to maintain distance and provide contactless payment to better protect recreation staff.

**Pop-Up Structures**

As Resolution 1881 addresses concerns relating to COVID-19, IVR requests further clarification on the attempt to ban pop-up structures as a sun protectant on the beach. The REALTORS® are unsure how this ban has a direct impact on preventing transmission of COVID-19 or how it directly relates to health, safety and social distancing concerns.



**Herron, Susan**

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**From:** peseps@aol.com  
**Sent:** Tuesday, June 23, 2020 9:47 AM  
**To:** Info\_at\_IVGID  
**Subject:** June 23 IVGID meeting testimony  
**Attachments:** COMMENTS AT JUNE 23, 2020 MTG.docx

**Please submit the attached testimony for the record.**

**Please also register my objection to meeting times in the middle of the afternoon.**

**5 p.m. allows most people to listen in or attend while 3 p.m. breaks into work, appointments, and normal business activity. Just because the meetings are virtual does mean they should be held at times during normal business hours.**

**Paul E Smith**  
930 Tahoe Blvd.  
#802-557  
Incline Village, NV. 89451  
[peseps@aol.com](mailto:peseps@aol.com)  
775.833.2509

## COMMENTS AT JUNE 23, 2020 MEETING OF IVGID BOARD OF TRUSTEE'S

My name is Paul Smith and I live in Tyrolian Village.

Three points that I would like to make on three agenda items.

### 1. Media Advertising

\$425,700 to promote Incline as a resort destination is money spent to degrade the enjoyment of IVGID assets by the owners of those assets; we the resident taxpayers. The recent report on high golf course use is a good example of why advertising is not needed; the golf course revenue is ahead of last year at this time.

Use the \$425,700 to improve the experience and service for Incline/Crystal Bay residents and, believe me, the word will get out via social media and travel reporters.

Note that the commission of \$68,000 represents 19% of the net advertising. A normal placement fee is more like 15%.

Please deny this contract. Instead try at least one year of zero advertising expense from public monies. Private parties can spend or the transient accommodation monies received from Washoe County should be used instead.

### 2. Resolution 1881

Keep this simple and local. No entry to the beach without the person having an IVGID picture pass and for guest who are accompanied by a picture pass holder. Punch cards should only be good if a picture pass holder is bringing in the guest. In an emergency situation (like the Covid 19 situation); keep IVGID venues limited to picture pass holders and their accompanied guests only.

### 3. Tri Strategies

Instead of paying \$3000/month to this firm; insist that our state Senator and State Representative keep us informed and lobby on behalf of GID's in general but IVGID in particular. The least we should be able to expect from our elected representatives is that they keep us informed and work on our behalf. My bet is that they would be pleased to attend the Trustee meetings and give full reports and opinions.

Thank you.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 23, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(4) – POSSIBLE EXTENSION OF TRI-STRATEGIES’ LEGISLATIVE LOBBYING CONTRACT AT A COST OF AT LEAST \$6,000 TO PROTECT THE THREAT OF LOSS OF OUR EXCESS FUND BALANCES CAUSED BY STAFF’S/THE BOARD’S MISREPRESENTATION(S)**

**Introduction:** For some time I and others have objected to the Board’s practice of increasing our Community Services and Beach Fund balances<sup>1</sup> funded in large part by excess Recreation (“RFF”) and Beach (“BFF”) Facility Fees to provide a “slush fund” for future unidentified, un-budgeted, and un-appropriated “pet” capital projects. Because staff now warn that the State may take our excess fund balances to solve its budget problems, they propose “the best insurance policy (we) c(an) purchase”<sup>2</sup> is to extend our public relations/Legislative lobbying contract with Tri-Strategies. I disagree, object, and that’s the purpose of this written statement.

**Community Services and Beach Fund Balance Levels:** At the IVGID Board’s May 19, 2020<sup>3</sup> and May 27, 2020 meetings, I submitted written statements which documented the steady “creep” up/increase in our Community Services and Beach fund balances. For instance, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167<sup>4</sup>. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444<sup>5</sup> [a \$8,134,277 increase (on average, \$903,808.56/year) in nine (9) short years]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762<sup>3</sup>. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$2,159,282<sup>6</sup> [a \$981,520 increase (on average, \$109,057.78/year) in nine (9) short years]. Both of

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<sup>1</sup> “Fund Balance” is defined in our budgets as “the residual difference between assets and other inflows and liabilities and other outflows...for budget purposes” [see page 159 of the 2019-20 Budget ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20\\_Operating\\_Budget.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf))].

<sup>2</sup> See page 553 of the 6/23/2020 Board packet.

<sup>3</sup> See page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting [“the 6/23/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_Part2\\_06\\_23\\_2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf))].

<sup>4</sup> See page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”).

<sup>5</sup> See page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020\\_Workshop\\_Packet.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf)] (“the 5/7/2020 Board packet”).

<sup>6</sup> See page 25 of the 5/7/2020 Board packet.

these June 30, 2020 fund balances were much greater than Board Policy 7.1.0<sup>7</sup> recommends as appropriate fund balance levels.

**What Staff and the Board Have Represented to Local Parcel/Dwelling Unit Owners Their RFFs/BFFs Allegedly Pay For That Have Nothing to Do With Accumulating a Greater Than Required Fund Balance:** Again referring to the top of page 593 of the 6/23/2020 Board packet, each year when the Board adopts new RFFs/BFFs it approves a report for their collection on the county tax roll<sup>8</sup> (see NRS 318.201, et seq). ¶III of that report declares the amounts the Board finds are allegedly “required...for the proper servicing of...identified bonds and...the administration, operation, maintenance and improvement of said real properties, equipment and facilities.” Here the operative word is “required.”<sup>9</sup>

**How Staff and the Board Have Allowed the Balances in the District’s Community Services and Beach Funds Creep Upwards to Excessive Levels:** At the Board’s May 19, 2020 meeting I explained how the fund balances in these two funds were allowed to increase to their excessive estimated June 30, 2020 levels<sup>10</sup>. In a nutshell, techniques which demonstrate these amounts are *NOT* required which is contrary to the Board’s representations. Namely,

1. Intentionally budgeting higher than necessary RFFs/BFFs to pay for the servicing of “virtual bonds” which only exist in cyberspace rather than in the real world (i.e., “smoothing”). In other words, retired recreation general obligation bonds;

2. Intentionally budgeting for capital improvement projects (“CIPs”) staff know they will never prosecute or perpetually carry-forward and in essence never prosecute (a good example being the Diamond Peak Master Plan). However since these CIPs are funded, these budgeted monies become part of the fund balance;

3. Intentionally estimating CIP costs at excessive amounts guarantying excess budgeted sums after project completion which get swept into their respective fund balances: and,

4. Intentionally budgeting for expenses staff anticipate will never be incurred. But since they too are funded and part of past years’ RFFs/BFFs, from assessed local property/dwelling unit owners’ perspective, they might as well have been incurred/spent because they’ve been paid.

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<sup>7</sup> See page 19 at [https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_5-12-2020.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID_Board_Policies_5-12-2020.pdf).

<sup>8</sup> See pages 48-57 of the packet of materials prepared by staff in anticipation of the Board’s April 14, 2020 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular-4-14-20.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular-4-14-20.pdf) (“the 4/14/2020 Board packet”)].

<sup>9</sup> Since staff and the Board have been intentionally accumulating sums in excess of those “required,” and the source of those excesses are the RFF/BFF, the RFF/BFF have been *more* than was required.

<sup>10</sup> See pages 586-587 of the 6/23/2020 Board packet.

**Now Listen to Staff's Dire Warning Insofar as the Possible Fate of These Excess Fund Balances:**

At page 552 of the 6/23/2020 Board packet our interim General Manager warns as follows:

“On...June 16, 2020, State of Nevada Governor Steve Sisolak...announced that he was going to call a special Legislative Session to discuss the State’s budget deficit...One of the items brought to our attention is the possibility of a sweep of funds/fund balances...held...in their reserves...from local governments.”

In other words, because IVGID has intentionally accumulated excess fund balance reserves contrary to representations made to those who have been assessed, they are now at risk because of the State’s dire need, and an unintended consequence of staff’s wrongdoing.

**Besides the Possible Loss of These Excess Fund Balances, Staff Propose We Pay Up to an Additional \$6,000 in “Protection” Monies With Tri-Strategies:** Notwithstanding GIDs have no power to influence legislation or lobby the Legislature, our GM proposes we continue to unnecessarily pay Tri-Strategies \$3,000 per month [what staff refer to as “the best insurance policy...the District c(an) purchase during these uncertain times”<sup>2</sup>] to:

“Advocate/fight against any sweep of funds/fund balances of the District.”<sup>2</sup>

**But IVGID Has No Power to Furnish Public Relations/Legislative Lobbying Services:** We’ve had this discussion before<sup>11</sup>. According to the Legislative Counsel Bureau, “the purpose of...general improvement districts (‘GIDs’) is to provide municipal-type services to an area which needs them, but which may not need or want the full range of services implied by incorporation. (Thus) GIDs are most effectively used where it will be necessary to carry out ongoing operation and maintenance of a (particular) facility or service.”<sup>12</sup> Given GIDs are creatures of County Boards of Commissioners [“County Boards” {see NRS 318.015(1) and 318.075(1)}], the *only* “basic powers” they may exercise<sup>13</sup> are those *expressly included* in their initiating [NRS 318.055(4)(b)] or supplemental (NRS 318.077) ordinance(s) with the *proviso* those powers be “one or more of those authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein.”

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<sup>11</sup> Go to pages 154-156 of the packet of materials prepared by staff in anticipation of the Board’s May 10, 2017 meeting [“the 5/10/2017 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-10-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-10-17.pdf))] as well as my written statement attached to be attached to the minutes of the Board’s June 10, 2020 meeting addressing Tri-Strategies costs.

<sup>12</sup> See ¶II at page 1, Background Paper 83-4, General Improvement Districts, at <https://www.leg.state.nv.us/Division/Research/Publications/Bkground/BP83-04.pdf>.

<sup>13</sup> Since “*all of such statutes...constitute a grant of power to certain boards and governing bodies, and (they) are a deprivation of powers and privileges in respect to the individuals residing within the affected areas...(they)...must...be strictly construed, to include no more than (the) Legislature clearly intended*” [see A.G.O. No. 63-61, p. 103 (August 12, 1963)].

**But NRS 318.116 Does Not Recognize the Basic Power to Lobby/Influence State Legislation as a Legitimate GID Basic Power:** Take a look for yourself<sup>14</sup>! Moreover, even if such power were recognized in NRS 318.116, since there is no question IVGID has never been granted this power by the Washoe County Board as NRS 318.055(4)(b)<sup>15</sup> mandates, insofar as IVGID is concerned, *the power does not exist!*

**Dillon's Rule:** Moreover still, since “Nevada is considered a state without home rule...(local) governments generally have *only* those powers that are (expressly) granted to them by the Legislature ...(because) without home rule, the general application of ‘Dillon's Rule’ *limits* the powers of counties, cities...towns”<sup>16</sup> and here, IVGID. In other words,

“[A] municipal corporation<sup>17</sup> possesses and can exercise the following powers *and no others*: First, those granted in express words; second, those necessarily implied or necessarily incident to the powers expressly granted; (and) third, those absolutely essential to the declared objects and purposes of the corporation—*not simply convenient, but indispensable.*”<sup>18</sup>

Since there has been no express grant in NRS 318 of the power to lobby the Legislature, insofar as IVGID is concerned, this power does *not* exist.

**To Grant Staff's Request Would be “Improper Governmental Action” as a Gross Waste of Public Money:** NRS 281.611(1)<sup>19</sup> defines “improper governmental action (a)s any action taken by a... local governmental officer or employee in the performance of the officer's or employee's official duties, whether or not the action is within the scope of employment...which is:

- (a) In violation of any state law or regulation;
- (b) If the officer or employee is a local governmental officer or employee, in violation of an ordinance of the local government;
- (c) An abuse of authority;
- (d) Of substantial and specific danger to the public health or safety; or
- (e) A gross waste of public money.

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<sup>14</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec116>.

<sup>15</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec055>.

<sup>16</sup> See *Ronnow v. City of Las Vegas*, 57 Nev. 332, 343, 65 P.2d 133 (1937) [go to <https://www.courtlistener.com/opinion/3569018/ronnow-v-city-of-las-vegas/>].

<sup>17</sup> GIDs are quasi-*municipal* corporations [NRS 318.015(1) and 318.075(1)].

<sup>18</sup> See page 5 of that April 2014 Legislative Counsel Bureau Research Division Policy and Program Report on State and Local Government (<http://www.leg.state.nv.us/Division/Research/Publications/PandPReport/19-SLG.pdf>).

<sup>19</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-281.html#NRS281Sec611>.

Because of (a), (c) and (e) above, staff's request is improper.

**Conclusion:** *Dillion's Rule* instructs that if there be any doubt as to whether a local government may legitimately exercise a particular power, that doubt must be resolved *against the exercise of that power*<sup>16</sup>. Although I do not believe there to be any doubt, assuming *arguendo* there is, whether it is appropriate the District to lobby the Legislature on the Board's behalf for/against proposed legislation, that question must be resolved *against IVGID*. I urge the Board to stop staff from wasting local parcel owners' RFFs/BFFs on "pie-in-the-sky" endeavors such as this one, it has no power to pursue. The fact it is our staff and prior Boards which have gotten us into the pickle we face, makes no difference.

Finally, staff typically offers the Board alternative proposals, one of them being to do nothing at all. Yet here, conspicuously, that option is missing. Notwithstanding, that doesn't stop the Board from *not* extending Tri-Strategies' contract.

And to those asking why your RFF/BFF are as high as they are, never seem to be reduced, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 23, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – RESOLUTION 1492 – EVIDENCE OF AN ADDITIONAL GIVEAWAY POWER THE BOARD NEEDS TO REPEAL IN ADDITION TO THE REPEAL OF RESOLUTIONS 1619 AND 1701**

**Introduction:** At the Board’s May 19, 2020 meeting I submitted a written statement which in part, urged the Board to repeal Resolutions 1619<sup>1</sup> (complimentary recreation privileges) and 1701<sup>2</sup> (free or severely discounted use of IVGID facilities by qualified non-profit, volunteer organizations or promoters of activities based in or benefitting the North Lake Tahoe region, government agencies, and local school districts)<sup>3</sup> because: they sanction giveaways of public recreational facilities at local parcel owners’ expense; cost local parcel/dwelling unit owners hundreds of thousands if not millions of dollars annually; general improvement districts (“GIDs”) are not empowered to engage in such activities under NRS 318.116<sup>4</sup>; even if they were, IVGID has never been granted this power by the Washoe County Board of Commissioners<sup>5</sup> (“County Board”); *Dillon’s Rule* instructs that since this power has not been expressly granted by the County Board, it cannot be assumed by implication<sup>6</sup>; and, these giveaways are examples of improper government waste<sup>7</sup>. Independently, local resident

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<sup>1</sup> See pages 38-41 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Policy\\_and\\_Procedure\\_Resolutions.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf).

<sup>2</sup> See pages 52-58 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Policy\\_and\\_Procedure\\_Resolutions.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf).

<sup>3</sup> See pages 591-592 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_Part2\\_06\\_23\\_2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf) (“the 6/23/2020 Board packet”)].

<sup>4</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec116>.

<sup>5</sup> The only basic powers a GID may exercise are those in its initiating [NRS 318.055(4)(b) - <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec055>] and supplemental [NRS 318.077 (<https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec077>)] ordinance(s) as long as “one or more of those authorized in NRS 318.116 (<https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec116>), as supplemented by the sections of this chapter designated therein.”

<sup>6</sup> Nevada is a *Dillon’s Rule* State [*Ronnow v. City of Las Vegas*, 57 Nev. 332, 341-43, 65 P.2d 133 (1937) – go to <https://www.courtlistener.com/opinion/3569018/ronnow-v-city-of-las-vegas/>]. This means IVGID exists to *only* exercise those enumerated powers in its initiating/supplemental ordinance(s), *and none other* [A.G.O. 63-61, p.102 (August 12, 1963)]. And should there be “any fair, reasonable (or) substantial doubt concerning the existence of power (it) is (to be) resolved...*against* the (municipal) corporation...(and) all acts beyond the scope of...powers (expressly) granted are void” (*Ronnow, supra*, at 57 Nev. 343).

<sup>7</sup> NRS 281.611(1) [see <https://www.leg.state.nv.us/NRS/NRS-281.html#NRS281Sec611>] defines “improper governmental action” as “any action taken by a...local governmental officer or employee in



and property owner Joy Gumz made the same request<sup>8</sup>. At the Board's May 27, 2020 meeting I reiterated the request in light of a pared down budget impacted by COVID-19.

Now I have discovered another resolutions which empowers the General Manager ("GM") to giveaway access to and use of public recreational facilities at local parcel/dwelling unit owners' expense; Resolution 1424. Repeal of all three resolutions is the purpose of this written statement.

**IVGID Staff Have No Power to Give Away Access to and Use of Public Recreational Facilities For Free or at Less Than the District's Actual Cost:** We've had this discussion before<sup>9</sup>. According to the Legislative Counsel Bureau, "the purpose of...general improvement districts ('GIDs') is to provide municipal-type services to an area which needs them, but which may not need or want the full range of services implied by incorporation. (Thus) GIDs are most effectively used where it will be necessary to carry out ongoing operation and maintenance of a (particular) facility or service."<sup>10</sup> Given GIDs are creatures of County Boards [see NRS 318.015(1)<sup>11</sup> and 318.075(1)<sup>12</sup>], as previously stated<sup>5</sup> the *only* "basic powers" GIDs may exercise<sup>13</sup> are those *expressly included* in their initiating [NRS 318.055(4)(b)<sup>14</sup>] or supplemental (NRS 318.077<sup>15</sup>) ordinance(s) with the *proviso* those powers must be "one or more of those authorized in NRS 318.116<sup>4</sup>, as supplemented by the sections of this chapter (NRS 318) designated therein."

**But NRS 318.116 Does Not Recognize the Basic Power of Philanthropy a Legitimate GID Basic Power:** Take a look for yourself<sup>4</sup>! Moreover, even if such power were recognized, since there is no

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the performance of the officer's or employee's official duties...which is: (a) in violation of any state law or regulation...(c) an abuse of authority...or (e) a gross waste of public money."

<sup>8</sup> See page 627 of the 6/23/2020 Board packet.

<sup>9</sup> Go to pages 154-156 of the packet of materials prepared by staff in anticipation of the Board's May 10, 2017 meeting ["the 5/10/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-10-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-10-17.pdf))].

<sup>10</sup> See ¶¶ at page 1, Background Paper 83-4, General Improvement Districts, at <https://www.leg.state.nv.us/Division/Research/Publications/Bkground/BP83-04.pdf>.

<sup>11</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec015>.

<sup>12</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec075>.

<sup>13</sup> Since "*all* of such statutes...constitute a grant of power to certain boards and governing bodies, and (they) are a deprivation of powers and privileges in respect to the individuals residing within the affected areas...(they)...*must...be strictly construed, to include no more than (the) Legislature clearly intended*" [see A.G.O. No. 63-61, p. 103 (August 12, 1963)].

<sup>14</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec055>.

<sup>15</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec077>.

question IVGID has never been granted this power by the Washoe County Board, insofar as IVGID is concerned, *the power does not exist.*

**Dillon's Rule:** Since “Nevada is considered a state without home rule...(local) governments generally have *only* those powers that are (expressly) granted to them by the Legislature...(because) without home rule, the general application of ‘*Dillon's Rule*’ *limits* the powers of counties, cities... towns” and here, IVGID<sup>5</sup>. In other words,

“[A] municipal corporation<sup>16</sup> possesses and can exercise the following powers *and no others*: First, those granted in express words; second, those necessarily implied or necessarily incident to the powers expressly granted; (and) third, those absolutely essential to the declared objects and purposes of the corporation—*not simply convenient, but indispensable.*”<sup>17</sup>

**IVGID's Creation:** IVGID was created on May 20, 1961 as a “body corporate and politic and a quasi-municipal corporation” [NRS 318.075(1)<sup>18</sup>] pursuant to Washoe County Board Bill No. 57, Ordinance 97<sup>19</sup>. IVGID's initial basic powers were expressly *limited* to: 1) grading, re-grading, surfacing and resurfacing Incline Village streets, alleys and public highways; 2) constructing, reconstructing and improving Incline Village streets with curbs, gutters, drains, catch basins and sidewalks; 3) constructing, reconstructing, replacing or extending storm, sewer and other drainage; 4) constructing, reconstructing, improving, extending or bettering Incline Village's sanitary sewer system; and, 5) acquiring, constructing, reconstructing, improving, extending or bettering facilities for the supply, storage and distribution of water. In other words, *IVGID was created to be nothing more than a public utility district.* And it was expressly *not* created to give away access to an use of public facilities or the services offered thereat at less than the public's cost.

**IVGID's Assumption of Additional Powers Based Upon Their Alleged Incidence, Necessity and/or Implication:** IVGID staff will likely argue that IVGID has the power to furnish facilities and services for *all* questionable purposes, whether or not necessary to furnish public recreation or utility facilities, because of NRS 318.210<sup>20</sup> which gives the Board the power to: “exercise all rights and powers necessary or incidental to or implied from the specific powers granted in...chapter” NRS 318. I

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<sup>16</sup> GIDs are quasi-*municipal* corporations [NRS 318.015(1) and 318.075(1)].

<sup>17</sup> See page 5 of that April 2014 Legislative Counsel Bureau Research Division Policy and Program Report on State and Local Government (<http://www.leg.state.nv.us/Division/Research/Publications/PandPReport/19-SLG.pdf>).

<sup>18</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec075>.

<sup>19</sup> See <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>.

<sup>20</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec210>.

disagree for at least two reasons. First, *Dillon's Rule* (discussed above). And second, because of the doctrine of *expressio unius est exclusio alterius* which in lay person's terms instructs that:

“To express one thing is to *exclude* another. This maxim reflects a form of reasoning that is widespread and important in interpretation...the *a contrario* argument...(i.e. the) negative implication (or)...implied exclusion. An implied exclusion argument lies whenever there is reason to believe that if the Legislature had meant to include a particular thing within the ambit of its legislation, it would have *referred to that thing expressly*. Because of this expectation, the Legislature's failure to mention ‘the thing’ becomes grounds for inferring that *it was deliberately excluded*. Although there is no express exclusion, *exclusion is implied*.”<sup>21</sup>

Thus “whenever there is reason to believe that if the Legislature had meant to include a particular thing within the ambit of its legislation it would have *referred to that thing expressly*...(its) failure to mention the thing becomes grounds for inferring that *it was deliberately excluded*.”<sup>15</sup>

**NRS 244.1505(2)**<sup>22</sup>: instructs that “a board of county commissioners or its authorized representative may donate...by resolution [NRS 244.1505(3)<sup>22</sup>]...(a) commodities, supplies, materials and equipment...the board determines...have reached the end of their useful lives; and (b) property for which the county treasurer has obtained an order authorizing the county treasurer to donate...property pursuant to paragraph (e) of subsection 1 of NRS 179.165<sup>23</sup>, to a nonprofit organization created for religious, charitable or educational purposes or...another governmental entity, to be used for any purpose which will provide a substantial benefit to the inhabitants of the county.” “The resolution must specify: (a) the purpose of the...donation...and (c) any conditions or other limitations upon the...use of the donated property” [NRS 244.1505(3)<sup>22</sup>].

**NRS 268.028(2)**<sup>24</sup>: instructs that “the governing body of a city or its authorized representative may donate...by resolution [NRS 268.028(3)<sup>24</sup>]...commodities, supplies, materials and equipment that the governing body determines have reached the end of their useful lives to a nonprofit organization created for religious, charitable or educational purposes or to another governmental entity, to be used for any purpose which will provide a substantial benefit to the inhabitants of the city.” “The resolution must specify: (a) the purpose of the grant or donation...and (c) any conditions or other limitations on the...use of the donated property” [NRS 268.028(3)<sup>24</sup>].

**Given Counties and Cities Have the Express Power to Donate Certain Kinds of Public Property to Certain Donees, and GIDs Do Not, *the District Has no Power to Give Away, Donate or Discount***

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<sup>21</sup> See <http://www.duhaime.org/LegalDictionary/E/ExpressioUniusEstExclusioAlterius.aspx>.

<sup>22</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-244.html#NRS244Sec1505>.

<sup>23</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-179.html#NRS179Sec165>.

<sup>24</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-268.html#NRS268Sec028>.

***Anything, Let Alone Access to and Use of the Public's Recreational Facilities at a Price Which is Less Than the Public's Cost:***

**And Now We Have Resolution 1492:** which gives "the General Manager...the administrative prerogative to waive fees for use of District-owned facilities under (the following) circumstances:"

"1. A fundraising benefit for an Incline resident, provided...all proceeds go toward a major medical expense for a specific person, and not a group or organization; or

2. A meeting of a governmental agency."<sup>25</sup>

**Conclusion:** Here we have more examples of "feel good" resolutions IVGID has no power to adopt which come at the direct expense of the owners of local parcels/dwelling units given they are funded/subsidized by the Beach ("BFF") and/or Recreation ("RFF") Facility Fee(s). Moreover, rather than specific resolutions adopted by the Board, here the Board has again abdicated responsibility to an un-elected staff member (the General Manager). For all of these reasons, I ask the Board to agendize repeal of Resolutions 1492, 1619 and 1701, and then to repeal them.

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>25</sup> This resolution is attached as Exhibit "A" to this written statement.

**EXHIBIT "A"**

RESOLUTION NO. 1492

A RESOLUTION ESTABLISHING AN  
ADMINISTRATIVE POLICY REGARDING  
FEES FOR USE OF DISTRICT-OWNED FACILITIES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

WHEREAS, on June 24, 1982, the Board of Trustees of the Incline Village General Improvement District adopted a policy allowing the General Manager to have the administrative prerogative to waive fees for use of District-owned facilities under certain circumstances; and

WHEREAS, the Board of Trustees wishes to clarify its position regarding use of District facilities for public service meetings;

NOW, THEREFORE, IT IS HEREBY RESOLVED, as follows:

The General Manager shall have the administrative prerogative to waive the fees for a one-time event at District-owned meeting facilities under either of the following circumstances:

1. A fundraising benefit for an Incline resident, provided that all proceeds go toward a major medical expense for a specific person, and not a group or organization; or
2. A meeting of a governmental agency, approved by the General Manager.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 9th day of May, 1985, by the following vote:

AYES, and in favor thereof, Trustees:  
 Jane Maxfield, Greg McKay, Bobbie Gang, Pam Wight

NOES, Trustees: Bob Wolf

ABSENT, Trustees: None

*Roberta Gang*  
 \_\_\_\_\_  
 Secretary

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 23, 2020 REGULAR IVGID BOARD (“BOARD”) MEETING – AGENDA ITEM G(3) – IT’S TIME TO END OUR MEDIA BUYING CONTRACT WITH EXL MEDIA!**

**Introduction:** Here our marketing staff again urge entrance into a wasteful media buying service contract with EXL Media; and on the Consent Calendar no less. My various objections are the purpose of this written statement.

**The EXL Media Contract:** For at least the last twenty-two (22) years<sup>1</sup> (but for 2012-13<sup>2</sup>), District staff have had a far too cozy contractual relationship with local firm EXL Media and its principal, Wendy Hummer. EXL Media has been used for the District’s purchase of print, digital, billboard, television, radio, internet, social media buys, the contract amounts have totaled in the hundreds of thousands of dollars annually<sup>3</sup>, and in the overwhelming majority of cases<sup>4</sup> those contracts, like the current one<sup>5</sup>, have been awarded without going out to public bid as NRS 332 mandates.

**Why Is This Agenda Item on the Consent Calendar?** As the Board should know, the Consent Calendar is *only* appropriate to be used to approve routine items, and certainly not those requiring public advertising, nor the expenditure of hundreds of thousands of dollars of our Rec Fee. And no discussion by trustees whatsoever is permitted on the Consent Calendar.

Moreover, Board Policy 3.1.0.15<sup>6</sup> instructs that “the (staff) memorandum (in support) should include the justification as a consent item in the Background Section.” The “Background Section” of staff’s memorandum in support<sup>7</sup> appears at pages 498-500 of the Board packet. Yet *NOWHERE* has Mr. Raymore included staff’s justification for placement of this item on the Board’s Consent Calendar. *Why not?* Whatever the reason, for this procedural reason alone, the item should be removed from the Consent Calendar and transferred to the Board’s General Business Calendar.

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<sup>1</sup> See page 268 of the packet of materials prepared by staff in anticipation of the Board’s May 22, 2019 meeting [“the 5/22/2019 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-22-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-22-19.pdf))].

<sup>2</sup> See page 498 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting [“the 6/23/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_Part2\\_06\\_23\\_2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf))].

<sup>3</sup> The current proposed contract totals an expenditure of \$425,700 (see page 497 of the 6/23/2020 Board packet).

<sup>4</sup> All those except 2012-13 and 2019-20.

<sup>5</sup> See ¶IV, “Bid Results,” at page 500 of the 6/23/2020 Board packet.

<sup>6</sup> See page 12 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_5-12-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_5-12-2020.pdf).

<sup>7</sup> See pages 497-509 of the 6/23/2020 Board packet.

Moreover, the same Policy instructs that “ANY member of the Board may request the removal of a particular item from the consent calendar and...the matter *shall be removed* and addressed in the general business section of the meeting.” For this reason, on June 20, 2020 I sent the Board an e-mail asking that at least one trustee request transfer<sup>8</sup>. Let’s see how Board members respond.

**The 2018-19 EXL Media Contract:** is emblematic of what has been going on for the last two (2) decades<sup>1</sup> insofar as the District’s purchase of print, digital, billboard, television, radio, internet, and social media buys utilizing the buying services of EXL Media. This contract was approved at the Board’s May 18, 2018 meeting<sup>9</sup>. And here the cost to the District was a whopping, maximum<sup>10</sup> of \$419,500<sup>11</sup> broken down as follows: \$266,500 in cash media buys from third parties<sup>12</sup>; \$88,000 in additional media buys allegedly purchased in trade<sup>13</sup> from third parties<sup>12</sup>; and, a cash fixed agency fee to EXL Media of \$65,000<sup>14</sup>.

**The 2019-20 EXL Media Contract:** The last Board approved contract between the District and EXL Media for the former’s purchase of print, digital, billboard, television, radio, internet, and social media buys utilizing the buying services of EXL Media was approved at the Board’s May 22, 2019 meeting<sup>15</sup>. The cost to the District *increased* to a maximum<sup>16</sup> of \$424,600<sup>11</sup> broken down as follows: \$272,500 in cash media buys from third parties<sup>12</sup>; \$87,100 in additional media buys allegedly purchased in trade<sup>13</sup> from third parties<sup>10</sup>; and, another cash agency fee to EXL Media of \$65,000<sup>14</sup>.

**The Proposed 2020-21 EXL Media Contract:** The costs under the current proposed contract between the District and EXL Media for the former’s purchase of print, digital, billboard, television, radio, internet, and social media buys utilizing the buying services of EXL Media, are now pegged at a maximum of \$425,700<sup>17</sup> broken down as follows: \$265,700 in cash media buys from third parties<sup>12</sup>;

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<sup>8</sup> My e-mail is attached as Exhibit “A” to this written statement.

<sup>9</sup> See pages 11-15 of the packet of materials prepared by staff in anticipation of the Board’s May 9, 2018 meeting [“the 5/9/2018 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_Regular\\_5-9-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular_5-9-18.pdf))].

<sup>10</sup> The “District will pay EXL an additional fee...of \$100 per hour for the development of each media plan” (see page 287 of the 5/22/2019 Board packet).

<sup>11</sup> See page 498 of the 6/23/2020 Board packet.

<sup>12</sup> See page 286 of the 5/22/2019 Board packet.

<sup>13</sup> Such as Diamond Peak lift ticket or golf course rounds of golf vouchers.

<sup>14</sup> See page 269 of the 5/22/2019 Board packet.

<sup>15</sup> See pages 263-295 of the 5/22/2019 Board packet.

<sup>16</sup> The “District will pay EXL an additional fee...of \$125 per hour for the development of each media plan” (see page 292 of the 5/22/2019 Board packet).

<sup>17</sup> See page 501 of the 6/23/2020 Board packet.



\$92,000 in additional media buys allegedly purchased in trade<sup>13</sup> from third parties<sup>18</sup>; and, another cash agency fee to EXL Media of \$68,000<sup>17</sup>.

**District Marketing Department Costs *in Addition to its Proposed Contract Costs With EXL Media:*** Up until 2015-16 IVGID reported its marketing department<sup>19</sup> costs in its yearly budgets. For 2013-14 those actual expenditures totaled a minimum<sup>20</sup> of \$619,810; for 2014-15 they totaled \$706,166; and, for 2015-16 they totaled \$752,217<sup>21</sup>. Now for the first time we see that: for 2017-18 they totaled \$970,598, for 2018-19 they totaled \$1,000,381, for 2019-20 they're estimated to total \$1,039,000, and for 2020-21 they're estimated to total nearly \$1.2 million<sup>22</sup>! And this nearly \$1.2 million of our Recreation ("RFF") and Beach ("BFF") Facility Fees are being spent on marketing our recreational facilities *to the world's tourists!*

**When the County Board of Commissioners ("County Board") Granted IVGID the Basic Power to Furnish Facilities For Public Recreation, Does Anyone Really Think it Contemplated Staff Would Use This Grant to Spend \$1.2 Million or More Marketing Those Facilities to the World's Tourists at Local Property Owners' Expense?** As I have explained so many times before, when IVGID was created by the County Board on May 20, 1961, no general improvement district ("GID") could assume the basic power to furnish facilities for recreation. The only reason IVGID's founders lobbied the Legislature to create this new basic power, was because without it, IVGID could not lawfully acquire the beaches and bail out Incline Village's real estate developer, Crystal Bay Development Co. But once the beaches were acquired, no one contemplated this basic power would be used to market the beaches, or any other recreational facility for that matter, to the world's tourists. *So why are parcel/dwelling unit owners shackled with paying for staff's marketing costs?*

**For Whose Primary Benefit and Use Are IVGID's Recreational Facilities Supposed to Be?** I submit that NRS 318.015(1) provides the answer:

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<sup>18</sup> The "District will pay EXL an additional fee...of \$125 per hour for the development of each media plan" (see page 505 of the 6/23/2020 Board packet).

<sup>19</sup> A department consisting of three employees; a marketing manager, sales manager, and marketing coordinator [see page 146 of the 2015-16 Budget {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015-2016\\_Budget\\_Book.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015-2016_Budget_Book.pdf) ("the 2015-16 Budget")}]

<sup>20</sup> I say "a minimum" because this reporting does not allocate all marketing department costs. For instance, conspicuously absent are central services and physical office costs.

<sup>21</sup> Go to page 111 of the 2015-16 Budget.

<sup>22</sup> See page 107 of the packet of materials prepared by staff in anticipation of the Board's March 11, 2020 meeting ["the 3/11/2020 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/3-11-2020-BOT\\_Packet\\_Regular.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/3-11-2020-BOT_Packet_Regular.pdf))].

“The organization of districts having the purposes, powers, rights, privileges and immunities provided in this chapter will...promote the health, safety, prosperity, security and general welfare of *the inhabitants thereof and of the State of Nevada.*”

*So why are parcel/dwelling unit owners shackled with paying for staff's marketing costs?*

**Now Listen to IVGID Staff's Belief For Whose Primary Use and Benefit IVGID's Recreational Facilities Are Supposed to Be:**

*The world's tourists* “while in the basin or planning their trip to Lake Tahoe; season pass holders from other resorts; Bay Area...Sacramento... Reno...Carson City...South Lake Tahoe skiers/snowboarders...(and) golfers<sup>23</sup>...visitors in Kings Beach-Tahoe Vista (and those)...staying at the Hyatt and other vacation properties<sup>24</sup>,” and those interested in the District's Recreation and Tennis Centers and wedding facilities “while in the basin or planning their trip to Lake Tahoe.”<sup>23</sup>

**Does Staff's Version For Whose Primary Use and Benefit IVGID's Recreational Facilities Are Supposed to Be Sound Like Your Version?** *Of course not! So why are parcel/dwelling unit owners shackled with paying for staff's marketing costs?*

**Now Listen to Staff's Assertion of the Purpose For This Expenditure With EXL Media:**

“To drive revenue and yield...and...produce a positive ROI (return on investment) *that is measurable.*”<sup>25</sup>

**What Specific Measurable Metrics Are Utilized by Staff to Evaluate the Effectiveness of the District's Media Paid Advertising? Notwithstanding,** A close examination of Paul Raymore's staff memorandum in support of this agenda item reveals the answer to be nothing more than “the percentage of ‘*impressions*’<sup>26</sup> our ads receive compared to the total number of ‘*impressions*’ our ads are eligible to receive.”<sup>27</sup> Or as Mr. Raymore explained on May 22, 2019:

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<sup>23</sup> See pages 273-274 of the 5/22/2019 Board packet.

<sup>24</sup> See pages 280-281 of the 5/22/2019 Board packet.

<sup>25</sup> See page 274 of the 5/22/2019 Board packet.

<sup>26</sup> “In the world of social media marketing, online advertising and search engine marketing, (the term) ‘impression’ is a measure of how many times your paid or organic (meaning not paid) content has been displayed in front of an online audience...‘Reach’ (on the other hand) is the total number of unique users who see your content...(Thus one should) expect (the) number of ‘impressions’ to be greater than (the) number of unique users (‘reach’)...because one person can see the same (display) more than one time” (go to <https://www.brafton.com/blog/social-media/what-does-impression-mean-in-terms-of-marketing-metrics/>).

“Total online revenue(s and)...*leads* generated...clicks(, the)...cost per click(, and the) ROI of digital spend.”<sup>25</sup>

**How Do the Board and the Public Know That Staff’s Expenditure With EXL Media is Worth the Cost?** At the Board’s February 12, 2020 meet Trustee Wong raised the issue of conducting an investigation into the alleged cost/benefit of spending tens of thousands of dollars on a consultant to conduct a water/sewer rate study<sup>28</sup>. This question got me asking what cost/benefit study did Ms. Wong/staff conduct prior to approving the 2019/20 EXL Media contract? So I made a public records request to examine records evidencing that study. And guess what? According to Susan Herron, ***THERE WAS NO STUDY***<sup>29</sup>!

**Yet in Contrast, Apparently There *Was* a Study to Determine How IVGID Staff Evaluate the Success (i.e., ‘Positive ROI’) of the District’s Paid Advertising Campaigns:** Listen to Mr. Raymore’s testimony on this subject at this June 23, 2020 meeting:

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<sup>27</sup> See pages 499-500 of the 6/23/2020 Board packet.

<sup>28</sup> The same logic applies here.

<sup>29</sup> My February 17, 2020 records request and Susan Herron’s response that there were no records evidencing such a study are attached as Exhibit “A” (page 357) to the 3/11/2020 Board packet.

“We take...customer survey(s)...(which) ask (responders)...how they heard about Diamond Peak and what influenced them to...come to the resort... They have all sorts of (answering) options. Everything from word of mouth, to billboard ads, to internet ads, to e-mails...social media...online review sites...print ads, television, radio (and)...things like recommendations from the Hyatt...(We) take those number...and percentage...(answers and) multiply them by the average yield for skier visit...the profit per skier visit and (then) try to...come up with a ROI analysis...by...marketing channel...So for example...for this past ski season...the total revenue attributable to (all) paid advertising programs was \$3.9 million...And the total profit attributable to all those programs was \$1.3 million...Billboards for example spent \$76,795 cash (and) trade value combined...The total revenue attributable to those billboards was about \$638,000 (and)...profit (was) approximately \$206,000.”<sup>30</sup>

**Notwithstanding, This Analysis is Flawed Because it Cannot and Does Not Point to One Dollar of Added Revenue Generated as a Result of Expenditures Made With EXL Media That Would Not Have Been Generated Otherwise if There Were No EXL Media Contract:**

**Moreover, Even if Staff Could Point to Added Revenue Generated Directly as a Result of Expenditures Made With EXL Media, it Would Have to Point to Be Able to Point to \$1.2 Million of Such Revenue Before it Could Assert Positive ROI:** Because this is an impossibility<sup>31</sup>, marketing becomes just another money losing enterprise benefitting no one other than IVGID’s employees hired in that department.

**Notwithstanding All of the Above, When You Are Government, Which is Exactly That IVGID is<sup>32</sup>, Your Reason d’Être is NOT “to Drive Revenue...Yield...and...Produc(ing) a Positive ROI:”** Rather, it is to *responsibly* “operate, maintain and repair the improvements acquired by the district” (see NRS 318.145). *But IVGID staff apparently don’t understand this!*

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<sup>30</sup> The IVGID Board livestreams its public meetings (<https://livestream.com/accounts/3411104>). The portion of the livestream of this June 23, 2020 meeting [“the 6/23/2020 livestream” (<https://livestream.com/ivgid/events/9186678/videos/207841724>)] where the quote language appears is 6:31:39-6:34:16 of the 6/23/2020 livestream.

<sup>31</sup> Does anyone honestly believe that “the total revenue attributable to (all EXL Media) paid advertising programs (for the last fiscal year) was \$3.9 million...and the total profit attributable to all those programs was \$1.3 million?” If so, please see me; I have a number of publicly owned bridges I’d like to sell you.

<sup>32</sup> See NRS 318.075(1) which instructs IVGID is “a governmental subdivision of the State of Nevada, a body corporate and politic and a quasi-municipal corporation.”

**Moreover, EXL Media's Agency Fee is Disturbingly Excessive:** Similar to a real estate commissions, "the most common way media buying agencies get compensated is by earning a commission on your total advertising spend. A common rate is 15 percent (15%) of your total advertising spend...The fifteen percent commission is used as the method to compensate for the buyer's time for selection of the media and even creative design services."<sup>33</sup> Given the maximum amount of projected media buys under the proposed contract is \$357,700<sup>17</sup> (\$265,700 of "cash" and \$92,000 of "trade" buys), fifteen percent (15%) of that combined total equals \$53,655. And if the agency fee only applies to "cash" buys, which is what it should be in this instance, the total equals \$39,855.

But the agency fee under the proposed contract is a flat \$68,000<sup>17</sup> regardless of the dollar amount of media buys, and whether those buys are in "cash" or "trade." Thus this fee equals nineteen percent (19%) of all media buys, and over twenty-five percent (25%) of cash buys. And if the maximum proposed amount of media buys is not met, like it wasn't met for 2019-20<sup>34</sup>, the agency fee percentage is even greater!

At the Board's June 23, 2020 meeting Mr. Raymore attempted to justify this excessive agency fee as follows:

"Traditionally some agencies work on that model where they take a percentage of spend. (But) we've opted not to do that rather basing (the fee) on our best guess of the amount of hours and services (EXL Media) will provide throughout the...fiscal year...The reason that we prefer that method is it much better correlates with the services (EXL Media is) providing versus just (our) spending levels...If (EXL Media were) incentivized by the amount of spending...I feel it would be very easy...(for them to)...do as little work as possible (and charge us)...big dollars."<sup>35</sup>

I find this explanation disingenuous for at least two reasons. First, where as here the client has contractually limited the amount media buys ["EXL (Media) shall not exceed the total amount budgeted for media...services...and will not incur any costs above and beyond (the) set budget"<sup>36</sup>], how does Mr. Raymore propose EXL Media is incentivized to spend *more* so it can generate higher

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<sup>33</sup> See <https://bizfluent.com/info-8600134-do-buying-companies-charge-services.html>.

<sup>34</sup> At page 499 of the 6/23/2020 Board packet Mr. Raymore tells us that for 2019-20 staff withheld "\$39,222...of budgeted (cash) spending...of \$272,500...due to the COVID-19 pandemic." Yet there was no reduction in EXL Media's \$65,000 agency fee. That made the agency fee a whopping 27.86%. Even if there was no reduction in budgeted trade spending (\$87,100) and a typical agency fee applies to both cash and trade purchases, here the agency fee totaled in excess of \$20,000.

<sup>35</sup> See 6:15:15-6:16:39 of the 6/23/2020 livestream.

<sup>36</sup> See section 2(c) at page 506 of the 6/23/2020 Board packet.

commissions? Moreover, the proposed contract specifies that it will be the District which shall “have final approval on all media buying and placement ...before any placements are made.”<sup>37</sup>

And second, the agency fee doesn't pay for the other creative services Mr. Raymore suggests EXL Media will provide during the fiscal year. Where “additional needs arise, the District (has agreed to)...pay EXL Media an *additional* fee...of \$125 per hour for...development of each media plan.”<sup>38</sup>

Bottom line, here we have another example of overpaying for a good or service which benefits another favored collaborator rather than the public Mr. Raymore was presumably hired to serve. *Thank you Mr. Raymore!*

**Moreover Still, Mr. Raymore's Touts re: Responsible 2019-20 Media Spending Are Disturbing:** At pages 498-499 of the 6/23/2020 Board packet Mr. Raymore reveals that,

“In light of the impacts that the COVID-19 pandemic continue to have on District venues...during Q3 and Q4 of the 2019/20 fiscal year...in mid-March ...staff directed EXL Media to pause general advertising campaigns... resulting in a savings of \$39,222 (14% of budgeted spending).”

***So what happened to the nearly \$40,000 of savings Mr. Raymore?*** Since assessed parcel/dwelling unit owners *already paid the \$40,000* based upon the representation it was “required” when we now see it wasn't, *why wasn't it refunded*<sup>39</sup>. Or why wasn't the 2020-21 RFF *REDUCED* by a like amount? Wasn't this \$40,000 simply added to the Community Service Fund's already excess balance so it can be spent on future unidentified, un-budgeted and un-appropriated staff pet projects?

***So Why Exactly Should Parcel/Dwelling Unit Owners Care About Staff's Alleged Cost Savings?***

***So How About Refunding Each Parcel/Dwelling Unit Owner Who Was Assessed the 2019-20 RFF His/Her/its \$5 Pro-Rata Share?*** In fact on June 20, 2020 I sent the Board an e-mail making this very request<sup>40</sup>. What do you think the odds are that three (3) Board members will vote affirmatively to do the right thing? I'm guessing ZERO.

***Finally, the Consequences of Staff's Failure to Advertise the Proposed Contract:*** NRS 332.065(1)(a)<sup>41</sup> instructs that “except as otherwise provided by specific statute, if the estimated annual amount required to perform a contract is more than \$100,000, the governing body or its authorized representative...*shall* advertise the contract in the manner prescribed in NRS 332.045.”<sup>42</sup>

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<sup>37</sup> See section 2(b) at page 506 of the 6/23/2020 Board packet.

<sup>38</sup> See page 505 of the 6/23/2020 Board packet.

<sup>39</sup> Nearly \$5 per assessed parcel/dwelling unit owner.

<sup>40</sup> This e-mail is attached as Exhibit “B” to this written statement.

<sup>41</sup> See <https://www.leg.state.nv.us/NRS/NRS-332.html#NRS332Sec065>.

<sup>42</sup> See <https://www.leg.state.nv.us/NRS/NRS-332.html#NRS332Sec045>.

Given the proposed EXL contract involves more than \$100,000, it had to be advertised in the manner prescribed in NRS 332.045<sup>42</sup> unless excepted. So why would the proposed contract be excepted? If it were “not adapted to award by a competitive solicitation.”<sup>43</sup> And the exception staff consistently point to is “professional services.”<sup>44</sup> But the definition of “professional services” [NRS 89.320(10)]<sup>45</sup> is:

“any type of personal service which may legally be performed only pursuant to a license, certificate of registration or other legal authorization.”

Since the media buying services EXL Media furnishes do *not* require a professional license, certificate of registration or other legal authorization, they’re *not* “professional services.” Which means the subject contract is *not* excepted from the advertising requirements of NRS 332.065. But let not this pesky detail get in the way of staff’s “ends justifying the means mentality.”

**Conclusion:** I and others I know believe a public agency like IVGID should not be spending public monies promoting the world’s tourists’ use of the public’s recreation facilities. Moreover, our staff are unable to present any measurable means of confirming that any additional paid use of the public’s recreational facilities is as a result of our marketing expenditures. And moreover still, EXL Media buys are not an appropriate expenditure for a public agency, let alone one like IVGID; especially given IVGID is not capable of permissibly generating the revenues necessary to pay the costs associated with a marketing department. Even if gross revenues realized from all of the public’s recreational facilities decreased by nearly \$1.2 million/annually because we ended our public marketing of these facilities, the public would suffer no bottom line loss given the \$1.2 million savings in marketing expenditures. For all these reasons, in addition to the disconnect between any cost/benefit of continuing our relationship with EXL Media, I submit these expenditures are wasteful and should *end now*.

Finally, at ¶V, Alternative, at page 502 of the 6/23/2020 Board packet, staff propose as an option that the Board,

“Not authorize the proposed media buying agreement and (instead) direct staff not to enter into a media buying agreement (for)...2020/21.”

This is exactly what the Board should do!

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of some of the reasons why. Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>43</sup> See NRS 332.115 (<https://www.leg.state.nv.us/NRS/NRS-332.html#NRS332Sec115>).

<sup>44</sup> NRS 332.115(1)(b)<sup>43</sup>.

<sup>45</sup> See <https://www.leg.state.nv.us/NRS/NRS-089.html#NRS089Sec020>.

**EXHIBIT "A"**



## June 23,2020 Agenda Item G(3) - Request to Remove Approval a New \$425,700 Media Purchase Agreement w/EXL Media From the Consent Calendar - Transfer to the General Business Calendar

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**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Wong Kendra Trustee <wong\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan\_Herron@ivgid.org" <Susan\_Herron@ivgid.org>  
**Subject:** June 23,2020 Agenda Item G(3) - Request to Remove Approval a New \$425,700 Media Purchase Agreement w/EXL Media From the Consent Calendar - Transfer to the General Business Calendar  
**Date:** Jun 20, 2020 5:31 AM

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To Chairperson Callicrate and the other Honorable members of the IVGID Board.

How did you allow this matter to get agendized, let alone on the Consent Calendar? I am really disappointed with you Tim. You have totally let down the residents who have been vocally supporting you for the last 5 years.

Those who provided public comment insofar as the 2020-21 Budget was concerned made it quite clear they were opposed to the expenditure of a budgeted \$1.2M or more on "marketing," of which this EXL Media expenditure is a part.

Now staff propose compounding the waste by approving this proposed \$425,700 expenditure w/EXL Media, and on the consent calendar no less (i.e., without discussion or argument). As you all should know, the Consent Calendar is only used to approve routine items, and certainly not those proposing hundreds of thousands of dollars of our Rec Fee. Moreover, Policy 3.1.0.15 instructs that "the (staff) memorandum (in support) should include the justification as a consent item in the Background Section." The "Background Section" appears at pages 498-500 of the Board packet. Yet NOWHERE has Mr. Raymore included justification for the placement of this item on the Consent Calendar. For this procedural reason alone, the item should be removed from the Consent Calendar and transferred to the General Business Calendar.

Moreover, the same Policy instructs that "ANY member of the Board may request the removal of a particular item from the consent calendar and that the matter **shall be removed** and addressed in the general business section of the meeting." I ask that at least one of you trustees to do so.

The staff at least two of you are so enamored of, have NEVER provided empirical evidence that we've generated ONE DOLLAR of additional revenue we would not have otherwise generated, as a result of the media buys suggested by staff and EXL Media. Instead, we are told of meaningless visits to our web site, meaningless Facebook likes, and even more meaningless "touches." Never, never are we told of the additional revenue allegedly generated. Nor does Mr. Raymore address this subject in his memorandum. Which is because there's no way to proffer such evidence because we don't research this data.

Moreover, in the past Trustee Wong has argued for a formal risk-reward/cost-benefit analysis **before** big ticket expenditures such as this one are approved. Yet here Ms. Wong is conspicuously silent insofar as the undocumented proposed benefits are concerned. Why the about face Ms. Wong? MAKE STAFF PROVE THEIR CASE!

Remember, if NONE of this expenditure were made for 2020-21, the District would have to suffer from a \$425,701 loss in revenues before anyone can argue that we actually lost revenue because we didn't make this expenditure. But this will never, never happen because in our heart of hearts, we all know these media buys will not generate additional revenues we would not have realized if this media buy expenditure were not made.

Finally, I'm particularly disturbed by Mr. Raymore's comments that "in light of the impacts (of)...COVID-19...during Q3 and Q4 of the 2019-20 Fiscal Year (the District saved)...\$39,222...vs. budgeted advertising spending." WHERE DID THIS SAVINGS GO MR. RAYMORE? Did staff propose spending \$40K LESS on 2020-21 advertising expenditures than budgeted? Did it reduce the 2020-21 RFF by \$5/assessed parcel owner because the money wasn't actually required, even though it was collected? Or was this "savings" disingenuously used to increase the Community Services Fund Balance by a like amount so it can be used to spend on future unidentified, un-budgeted, un-appropriated "wish list" expenditures?

This is why I and others could care less about staff cost savings because none of those savings translate into any reductions in our RFF/BFF.

Please transfer this matter to the General Business Calendar. Make Paul Raymore and Wendy Hummer of EXL Media prove to the Board and public, with empirical evidence, how much additional revenue was generated in 2019-20 because of

advertising spending, that we would not have otherwise generated but for that spending. Until they do, it's an absolute waste to be spending our Rec Fee on media buys such as these. AND ALL OF YOU KNOW THIS FACT TO BE TRUE!.

Moreover, please don't tell me these media buys pay for costs the District incurs to make the public's recreational facilities available for my use. Instead, they pay to make these facilities available for the use of the world's tourists because that is the targeted audience for this advertising. So what's the justification for spending my Rec Fee on something like these media buys?

Finally, many of you have a short memory. Some years ago the public uncovered that EXL Media's principal, Wendy Hummer, had defrauded the public out of trade DP lift tickets made a part of an agreement similar to the subject agreement. Ms. Hummer arranged for a free Rec Center pass for HERSELF instead, and then tried to come up with a disingenuous justification that her personal Rec Center pass was a legitimate alternative for trade DP lift tickets even though the public realized no trade or reduction in agency fees from Ms. Hummer.

I argued that for this reason alone, the District should NEVER, NEVER, NEVER, ever contract with Ms. Hummer again. Yet now staff is proposing the exact opposite because Ms. Hummer is one of their favored collaborators. Don't you see the hypocrisy? When it comes to a favored collaborator like Ms. Hummer, staff will give away the store, whether ethical or not. Yet when it comes to members of our community who share the ugly truth and place embarrassment where it rightfully belongs, staff and the Board will go to the ends of the earth to marginalize and penalize those members.

How about doing the right thing here and saving the public over \$425K?

Respectfully, Aaron Katz

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

From: s4s@ix.netcom.com  
Sent: Jun 18, 2020 11:24 AM  
To: Callicrate Tim  
Cc: Wong Kendra Trustee , Dent Matthew , Morris Peter , "ISW@ivgid.org" , "Susan\_Herron@ivgid.org"  
Subject: The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF

To Chairperson Callicrate and the other Honorable members of the IVGID Board.

On June 11, 2020 I sent the Board a copy of the e-mail below. In the same I pointed out the due process deficiencies of Resolution 1879 (which adopted the latest RFF/BFF and elected to have the same collected on the county tax roll) insofar as pursuing administrative refund as a pre-cursor to possible judicial action insofar as RFF/BFF refunds were concerned.

In the same I asked our Board Chairperson to agendize this matter for possible Board action.

I just received the agenda for next Tuesday's (June 23, 2020) Board meeting. As each of you knows, nowhere therein has the requested matter been agendized. Why not?

It's not too late to amend the agenda to include this matter, and I ask any Board member to so agendize this matter. I remind each of you that any trustee has the power to request that any item be agendized.

If none of you take action then I want the record to be crystal clear that your Resolution 1879 and future similar resolutions which deprive those who are compelled to pay the RFF/BFF of procedural due process of law. And should an action be filed because of the District's deprivation of this federal an state constitutional right, it will be my hope that any "Johnny-come-lately" justification IVGID's attorneys concoct, will fall on the deaf ears it will deserve, and that the District will be held liable.

Board members have a simple, straightforward means of remedying the problem along the lines I have suggested. I urge all of you to take advantage of it.

Respectfully, Aaron Katz

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

From: s4s@ix.netcom.com  
Sent: Jun 11, 2020 5:39 PM  
To: Callicrate Tim  
Cc: Wong Kendra Trustee , Dent Matthew , Morris Peter , Schmitz Sara  
Subject: Re: Hyatt Signage at the Beaches - The Next Step - The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF

**EXHIBIT "B"**

## Now That Marketing Guru Paul Raymore Has Admitted We Didn't Need \$40K of Our Rec Fee to Subsidize 2019-20 EXL Media Buys, How About Refunding Each Parcel/Dwelling Unit Owner \$5 (\$40K/8.2K RFF Payors)?

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**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Wong Kendra Trustee <wong\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan\_Herron@ivgid.org" <Susan\_Herron@ivgid.org>  
**Subject:** Now That Marketing Guru Paul Raymore Has Admitted We Didn't Need \$40K of Our Rec Fee to Subsidize 2019-20 EXL Media Buys, How About Refunding Each Parcel/Dwelling Unit Owner \$5 (\$40K/8.2K RFF Payors)?  
**Date:** Jun 20, 2020 12:31 PM

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To Chairperson Callicrate and the other Honorable members of the IVGID Board. -

At pages 498-499 of the Board packet Paul Raymore revealed,

"In light of the impacts that the COVID-19 pandemic continue to have on District venues... during Q3 and Q4 of the 2019/20 fiscal year...staff directed EXL Media to pause general advertising campaigns...in mid-March...resulting in a savings of \$39,222 (14% of budgeted spending)."

Given staff have simply let this savings become a part of the excess Community Services fund balance, presumably for future unidentified, un-budgeted and un-appropriated staff pet projects, how about doing the right thing and refunding the unnecessary, excess subsidy (\$5/parcel/dwelling unit owner assessed the RFF) involuntarily exacted?

Thank you for your consideration.

Aaron Katz

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 23, 2020 REGULAR IVGID BOARD (“BOARD”) MEETING – AGENDA ITEM H(3) – EMERGENCY RESOLUTION 1881 WHICH TEMPORARILY LIMITS ACCESS TO AND CONDUCT AT THE BEACHES**

**Introduction:** Here our interim General Manager (“GM”), Indra Winqest, proposes the Board adopt an emergency resolution which because of some twenty-three (23) Governor initiated emergency directives, allegedly limits access to and occupancy of the beaches. Since most of the recitals in the proposed resolution<sup>1</sup> are *unnecessary*, my objections are the purpose of this written statement.

**Proposed Resolution 1881<sup>1</sup> is Not an “Emergency” COVID-19 Resolution, Notwithstanding its Purported Label:** Although proposed Resolution 1881 says it is an “emergency resolution,” what exactly is the “emergency?” Take a look at the “Therefore, be it Resolved” portion<sup>2</sup> and *nowhere* will you find reference to COVID-19.

Moreover, look at the eight (8) items the proposed resolution purports to implement (see discussion below). Other than limitation of beach occupancy, *none* others has any direct connection to COVID-19. And besides, the GM *already* has the power to limit beach occupancy (see discussion below).

**Proposed Resolution 1881<sup>1</sup> is Completely Unnecessary Given Language in the Beach Deed<sup>3</sup>, Resolution 1480<sup>4</sup> and Ordinance No. 7<sup>5</sup>:** Page 2, lines 15-18 of the beach deed<sup>6</sup> states as follows:

“Said Board of Trustees shall have authority *to...regulate...said property as in its sole discretion it shall deem reasonable and necessary.*”

¶II of Resolution 1480<sup>7</sup> states as follows:

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<sup>1</sup> See pages 512-515 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting [“the 6/23/2020 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_Part2\\_06\\_23\\_2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf))].

<sup>2</sup> See pages 513-515 of the 6/23/2020 Board packet.

<sup>3</sup> See pages 532-537 of the 6/23/2020 Board packet as well as [https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach\\_Deed.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach_Deed.pdf).

<sup>4</sup> See pages 540-545 of the 6/23/2020 Board packet as well as pages 12-17 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Policy\\_and\\_Procedure\\_Resolutions.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf).

<sup>5</sup> See pages 516-531 of the 6/23/2020 Board packet as well as [https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec\\_ordinance\\_7\\_1998.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec_ordinance_7_1998.pdf).

<sup>6</sup> See page 533 of the 6/23/2020 Board packet.

<sup>7</sup> See page 541 of the 6/23/2020 Board packet.

Since “the District operates under a Board-Manager form of government which places the Board...in the role of establishing overall...policy direction...(it is) the (General) Manager (who) is responsible for supervising these operations and providing general administrative direction.”

Thus pursuant to this authority, staff have adopted “Beach Facilities Rules and Regulations”<sup>8</sup> which in part, adopt and incorporate “all (*other*) District rules”<sup>9</sup> such as those set forth at the District’s “Beaches and Tahoe Web Cam,”<sup>10</sup> “Incline Village COVID-19 Beach & Boat Launch Operation Update”<sup>11</sup> web pages, and those pages addressing “IVGID (Picture) Passes and Punch Cards”<sup>12</sup> [also see Ordinance No. 7<sup>5</sup> (see discussion below)].

Ordinance No. 7 is labeled “an Ordinance Establishing Rates, Rules and Regulations For Recreation Passes and...Punch Cards.”<sup>13</sup> Those passes and punch cards define and provide for exercising “recreation privileges”<sup>14</sup> (i.e., “recreation access...including the privilege to provide admission for guests...or special rates”). Notwithstanding, those privileges are subject to:

1. “Rule(s), polic(ies), procedure(s) or regulation(s)...and all such supplemental rules, policies, procedures or regulations...established by the District...for each recreational facility;”<sup>15</sup>
2. “The General Manager(’s authority to)... adopt, amend, or rescind rules consistent with this ordinance...Such authority shall include...application of this ordinance and rules to specific people, parcels, and circumstances;”<sup>16</sup> and,
3. “Modifi(cation) by the terms of any amendments to this ordinance subsequently adopted by the Board.”<sup>17</sup>

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<sup>8</sup> See page 551 of the 6/23/2020 Board packet as well as [https://www.yourtahoeplace.com/uploads/pdf-parks-rec/Beach\\_Rules\\_2020-\\_Final.pdf](https://www.yourtahoeplace.com/uploads/pdf-parks-rec/Beach_Rules_2020-_Final.pdf).

<sup>9</sup> See ¶22 at page 551 of the 6/23/2020 Board packet.

<sup>10</sup> Go to <https://www.yourtahoeplace.com/parks-recreation/outdoor-recreation/beaches>.

<sup>11</sup> Go to <https://www.yourtahoeplace.com/news/incline-village-covid-19-beach-operations-plan>.

<sup>12</sup> Go to <https://www.yourtahoeplace.com/parks-recreation/about-recreation/ivgid-passholder-information>.

<sup>13</sup> See pages 516 and 519 of the 6/23/2020 Board packet.

<sup>14</sup> See ¶25 at page 521 of the 6/23/2020 Board packet.

<sup>15</sup> See ¶66(a) at page 527 of the 6/23/2020 Board packet.

<sup>16</sup> See ¶71 at page 529 of the 6/23/2020 Board packet.

<sup>17</sup> See ¶72 at page 529 of the 6/23/2020 Board packet.

**Our Interim General Manager Agrees He Already Has the Power to Implement the Restrictions Suggested by Proposed Resolution 1881<sup>1</sup>:** Listen to Indra’s admission at this June 23, 2020 Board meeting:

“There’s been a lot of talk about why is this on the agenda...*Certainly I have the authority to make these decisions, and I certainly have.* A lot of these restrictions have been made by myself and my team”<sup>18</sup>

**Notwithstanding, His Reason For Bringing “This Agenda Item to Our Board is to Help Staff Make Decisions on How We Are Best to Provide Access to Our Beaches.”<sup>18</sup>**

**Staff Certainly *Don’t* Need Proposed Resolution 1881<sup>1</sup> to Obtain Input From the Board to Help Staff Make These Decisions:** I take no issue with having the discussion our interim General Manager seeks. However in my opinion, the culmination of that discussion is not proposed Resolution 1881<sup>1</sup> which itself grants authority *which already exists*, and on a *non-emergency* basis no less. Policy and Procedure Resolutions should be adopted sparingly. And here the stated justification does *not* merit such a resolution.

Moreover, does the Board adopt a new policy and procedure resolution every time staff come to the Board seeking “input?” Does proposed Resolution 1881<sup>1</sup> need to be modified each time staff come up with a new idea for restriction access/conduct at the beaches? These are my objections.

**The Alleged “Temporary Measures” to Be Implemented” by Proposed Resolution 1881<sup>1</sup>, and the Absolute *Lack of Need* For a New Proposed Policy and Procedure Resolution to Implement the Same:**

1. Beach access by IVGID Recreation Picture Pass holders with beach access<sup>19</sup>;
2. Beach access by IVGID Recreation Punch Card holders with beach access<sup>20</sup>;
3. The ability of parcel owners to purchase additional Recreation Punch Cards<sup>21</sup>;
4. Elimination of beach guest passes obtained as a result of the “exchange” of Recreation Punch Card value<sup>22</sup>;

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<sup>18</sup> The IVGID Board livestreams its public meetings (<https://livestream.com/accounts/3411104>). The portion of the livestream of this June 23, 2020 meeting [“the 6/23/2020 livestream” (<https://livestream.com/ivgid/events/9186678/videos/207841724>)] where the quote language appears is 2:54:17-2:55:21 of the 6/23/2020 livestream.

<sup>19</sup> See ¶(1) at page 513 of the 6/23/2020 Board packet.

<sup>20</sup> See ¶(2) at page 513 of the 6/23/2020 Board packet.

<sup>21</sup> See ¶(4) at page 514 of the 6/23/2020 Board packet.

5. Limitation(s) on beach occupancy<sup>23</sup>;

6. Prohibition of pop-up tents at the beaches<sup>24</sup>;

7. Reaffirm the interim General Manager's power "to limit, restrict, and/or cancel any...group" use of the beaches<sup>25</sup>; and,

8. Should further changes to proposed Resolution 1881<sup>1</sup> be required, they may be made by the interim General Manager *without* consent of the entire Board (all that is required is electronic awareness "made as an informational item only."<sup>26</sup>)

Like I said. Proposed Resolution 1881<sup>1</sup> is completely *unnecessary*.

**Are We Going to Adopt a New Policy and Procedure Resolution Each Time We Implement New Beach Restrictions:** when as here the General Manager already has the power to make that implementation? Are we going to modify such resolutions each time the General Manager modifies those restrictions when he/she has the power? If the Board is going to second guess the decisions our General Manager has the power to make, it should rescind Resolution 1480 and hereafter make all beach restrictions. If the Board is going to allow our General Manager to exercise the Board's powers which have been abdicated, then there is no reason for Resolution 1881<sup>1</sup>. Like I said, policy and procedure resolutions should be adopted sparingly and only when there is a legitimate need.

It is for this reason that this morning I sent the Board an e-mail which asked members to vote "no" on this agenda item<sup>27</sup>. Let's see how they respond!

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<sup>22</sup> See ¶(3) at page 513 of the 6/23/2020 Board packet. By the way, nowhere in Ordinance No. 7 are beach guest exchange passes recognized or regulated.

<sup>23</sup> See ¶(5) at page 514 of the 6/23/2020 Board packet.

<sup>24</sup> See ¶(6) at page 514 of the 6/23/2020 Board packet. How is this any different than prohibiting: "smoking or vaping (other than) in designated areas" (see ¶3 at page 551); or, "skate boards" (see ¶7 at page 551); or, "glass of any kind" (see ¶4 at page 551); or, "personal charcoal grills" (see ¶10 at page 551); or, "pets" (see ¶5 at page 551); of the 6/23/2020 Board packet? A new "policy and procedure resolution" was not required to prohibit *any* of these other matters, was it? So why now? Moreover, the fact staff have already implemented this policy (see page 51 of the 6/23/2020 Board packet), is testament to the fact a formal policy and procedure resolution *is unnecessary*.

<sup>25</sup> See ¶(7) at page 514 of the 6/23/2020 Board packet. Why the need to "reaffirm" a power which already exists?

<sup>26</sup> See ¶(8) at page 514 and page 515 of the 6/23/2020 Board packet. If the GM already has this power because the Board has abdicated it away, why designate "in consultation with the Board...Chairman" as opposed to the Board as a whole?

<sup>27</sup> This e-mail is attached as Exhibit "A" to this written statement.



**The REAL Reason For Proposed Resolution 1881<sup>1</sup>:** Although our interim GM, Indra Winquest, is a friendly and personable guy, we've all seen first hand he is *not* a strong leader. Although he touts a different management style than our immediate past GM, Steve Pinkerton, the only difference I and others I know have seen is that Indra "smiles" while implementing the same past IVGID culture policies which benefit Indra, his fellow IVGID employee colleagues and his various "favored" special interest collaborators, rather than we local parcel owners he was hired to represent.

Since Indra already possesses the power to implement essentially all of the temporary measures he proposes<sup>18</sup>, and he admits "there is no decision that we can make that is going to please everyone,"<sup>28</sup> the only discernable reason for his promoting what he promotes is a "CYA" ("cover your ass") policy so he can blame the Board for beach restrictions rather than accepting responsibility when criticized by local parcel owners, short term rental property managers, and others. But *this is no reason to champion a policy resolution.*

**Why Doesn't Indra Spend His IVGID Time Addressing REAL Beach Problems Like Overcrowding Because Staff Refuse to Propose a "Guest" Policy?** In my opinion our seminal problem with beach overcrowding has been caused by IVGID and staff's refusal to implement a true "guest" policy. Notwithstanding page 1, line 29-page 2, line 7 of the beach deed declares that the beaches "shall be held...by (IVGID)...for the benefit of...the guests of...property owners...*as the Board...may determine*<sup>29</sup>, the Board has refused to determine exactly who is a property owner's "guest." In my opinion this refusal is fueled by staff's fear of the public relations consequences should local short term rental property managers' clients be denied access to the beaches because they're really not the "guests" of local property owners. Indra is more concerned with perpetuating his image, rather than making the hard decisions which need to be made.

**Conclusion:** Policy and Procedure Resolutions should only be sparingly adopted and certainly not when as here their subject matter is *already* addressed by other policies, resolutions and ordinances. If Indra simply wanted to get Board feedback insofar as beach restrictions he has implemented or proposed implementing, he could have done this differently. Because Indra already has the power to implement proposed restrictions and now he has secured the feedback requested, there is no reason for Resolution 1881<sup>1</sup>. For this reason I urge the Board to vote no insofar as this agenda item is concerned.

At ¶III, Alternative, at page 511 of the 6/23/2020 Board packet, conspicuously, staff do *not* propose as an option that the Board, simply "*not* adopt Resolution 1881<sup>1</sup>? *Why not*"?

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of some of the reasons why. Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>28</sup> See 2:54:02-2:54:07 of the 6/23/2020 livestream.

<sup>29</sup> See pages 532-533 of the 6/23/2020 Board packet.

**EXHIBIT "A"**

## Agenda Item H(3) at Tuesday June 23, 2020's IVGID Board Meeting - Please Vote No on Indra's Proposed Emergency Resolution 1881 Given it Provides For Temporary Measures at the Beaches the GM ALREADY Has the Power to Unilaterally Implement

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**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan\_Herron@ivgid.org" <Susan\_Herron@ivgid.org>  
**Subject:** Agenda Item H(3) at Tuesday June 23, 2020's IVGID Board Meeting - Please Vote No on Indra's Proposed Emergency Resolution 1881 Given it Provides For Temporary Measures at the Beaches the GM ALREADY Has the Power to Unilaterally Implement  
**Date:** Jun 22, 2020 2:25 PM

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Dear Chairperson Callicrate and Other Honorable Members of the IVGID Board:

I urge each of you to vote NO on Indra's proposed emergency Resolution No. 1881.

It serves no purpose other than allowing Indra to use the Board's action to cast blame for the temporary restrictive measures he proposes implementing at the beaches rather than tarnishing his image in the community.

Take a close look at proposed Resolution 1881. What does it really provide for?

1. Beach access by IVGID Picture Pass holders - we already have this;
2. Beach access by IVGID Recreation Punch Card holders with beach access - we already have this;
3. The ability of parcel owners to purchase additional Recreation Punch Cards - we already have this;
4. Elimination of beach guest passes obtained as a result of "exchange" of Recreation Punch Card value - this has been an impermissible practice for years because it is not recognized in Ordinance 7 and if staff really wanted authority to do this, they should have sought modification of Ordinance 7. So the fact staff may suspend an impermissible practice is really of no consequence;
5. Limitation of beach occupancy - staff already has this power;
6. Prohibition of pop-up tents at the beaches - staff already has this power. Moreover, staff have ALREADY implemented this policy pursuant to the authority they have without the need for a new policy and procedure resolution;
7. Reaffirm the interim GM has the power "to limit, restrict, and/or cancel any...group" use of the beaches - reaffirmation means we already have this; and,
8. Should further changes to proposed Resolution 1881 be required, they may be made by the interim GM "in consultation with the Board...Chairman" rather than the Board as a whole - now I am against this because the chairperson has no super power the other members of the Board also have. But since the GM need not listen to the Board as a whole, nor the chairperson for this matter, why even include such language? It's superfluous.

Why Doesn't Indra Spend His IVGID Time Addressing a REAL Beach Problem; the Definition of "Guests?" In my opinion our seminal problem leading to beach overcrowding is the Board's refusal to implement a true "guest" policy and we don't need guest passes to carry it out once resolved. Notwithstanding page 1, line 29-page 2, line 7 of the beach deed declares that the beaches "shall be held...by (IVGID)...for the benefit of...the guests of...property owners...as the Board...may determine[1], staff has steadfastly refused to propose to the Board a beach "guest" policy. In my opinion this refusal is fueled by staff's fear of the adverse public relations consequences should local short term rental property managers' clients be denied access to the beaches because they're really not the "guests" of local property owners.

Like I said Indra is more concerned with perpetuating his stellar image, rather than making the hard decisions which need to be made.

Please don't give Indra the cover he seeks. It's unnecessary.

Thanks for your consideration. Aaron Katz

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[1] See pages 532-533 of the 6/23/2020 Board packet.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 23, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS - BECAUSE THE BOARD’S RESOLUTION(S) ADOPTING THE RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES DEPRIVE ASSESSED PARCEL/DWELLING UNIT OWNERS DUE PROCESS, THE BOARD MUST ADOPT A POLICY WHICH AFFORDS THEM AN ADMINISTRATIVE REMEDY TO SEEK REFUND**

**Introduction:** The Fifth Amendment (to the United States Constitution) prohibits the federal government from depriving a person “of life, liberty, or property<sup>1</sup>, without due process of law.”<sup>2</sup> The Fourteenth Amendment instructs “nor shall any State deprive a...person of (the same) life, liberty, or property, without due process of law.”<sup>3</sup> In addition, Article 1, 8(2) of the Nevada Constitution declares that “no person shall be deprived of life, liberty, or *property*, without due process of law.”<sup>4</sup>

What is due process? There are two types; substantive and procedural. For purposes of this written statement, I will discuss procedural due process which protects individuals whenever government seeks to deprive them of property. And when it comes to deprivation, at a minimum, government must afford the person deprived of notice an opportunity to be heard, and a decision made by a neutral decision maker<sup>5</sup>. Given the RFF/BFF deprive persons of property, both the U.S. and Nevada constitutions guaranty that IVGID cannot take that property without offering due process.

The NRS Chapters which allow IVGID to assess the RFF/BFF (NRS 318.197<sup>6</sup>) and order its collection on the county tax roll (NRS 318.201<sup>7</sup>) incorporate due process protections. Given those who challenge taxes must first pay them<sup>8</sup> and then exhaust their administrative remedies to secure their

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<sup>1</sup> Money is property.

<sup>2</sup> Go to <https://constitution.congress.gov/browse/amendment-5/>.

<sup>3</sup> Go to <https://constitution.congress.gov/browse/amendment-14/>. “The Bill of Rights was originally intended to apply only to the federal government, but the ratification of the Fourteenth Amendment placed prohibitions on the actions of individual states as well. As time went on, the Supreme Court made a number of rulings that certain state laws or policies violated protections guaranteed by the Bill of Rights, thus ‘incorporating’ those protections, applying them to all U.S. citizens” (<https://legaldictionary.net/due-process/>).

<sup>4</sup> Go to <https://www.leg.state.nv.us/Const/NvConst.html#Art1Sec8>.

<sup>5</sup> Go to [https://en.wikipedia.org/wiki/Procedural\\_due\\_process](https://en.wikipedia.org/wiki/Procedural_due_process).

<sup>6</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec197>.

<sup>7</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec201>.

<sup>8</sup> NRS 361.330(2) makes clear that “no assessment of property is invalid, and no collection of taxes may be enjoined (or) restrained...on account of any failure...to do any act required by this chapter...if notice and an opportunity to be heard [i.e., due process] (a)re afforded generally to the class of

refund<sup>9</sup>, these are the same “laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, they are the ones applicable to such charges”<sup>5</sup>) which must be adhered to [see NRS 318.201(12)<sup>7</sup>]. Moreover, the resolution the IVGID Board adopts to order collection of each year’s RFF/BFF incorporates the *same* “so called” refund remedy<sup>10</sup>. But because those laws do not allow those who are compelled to pay the ability to seek their refund (see discussion below), IVGID must provide a due process remedy. And that’s the purpose of this written statement.

**Laws Applicable to the Refund of General Taxes of the County:** As aforesaid, in Nevada NRS 361.330<sup>11</sup> instructs that “no assessment of property is invalid, and no collection of taxes may be enjoined, restrained or ordered to be refunded, on account of any failure: (1) to do any act required by NRS 361.315<sup>12</sup> to 361.325<sup>13</sup>, inclusive; or, (2) to do any act required by this chapter within the time so required, (as long as) notice and an opportunity to be heard (a)re afforded generally to the class of taxpayers affected by the act required to be done.” Translation: a taxpayer cannot challenge the propriety of a tax by not paying it. He/she/it must first pay the tax and thereafter seek its refund.

As aforesaid, the way to seek refund of a general tax is to appeal their assessment. There are two (2) statutory bases for owners of real property to seek refund. First, where the taxpayer “believes

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taxpayers affected by the act required to be done” (go to <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec330>).

<sup>9</sup> See NRS 361.356 (go to <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec356>) and 361.357 (go to <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec357>).

<sup>10</sup> ¶8 of Resolution 1879 states that “said amounts (the RFF/BFF) shall be...subject to the same delinquent penalties; and all laws applicable to the levy, collection, and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges” (see page 110 of the 5/27/2020 Board packet). And ¶VI of the “Report For Collection on the County Tax Roll of...Incline Village General Improvement District...Recreation Standby and Service Charges” which is adopted by ¶6 of Resolution 1879 (see page 109 of the 5/27/2020 Board packet) states that “all laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges (the RFF/BFF)” [see page 115 of the packet of materials prepared by staff in anticipation of the IVGID Board’s May 27, 2020 meeting {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) (“the 5/27/2020 Board packet”)}].

<sup>11</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec330>.

<sup>12</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec315>.

<sup>13</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec325>.

that his or her property (has been) *assessed* at a higher value than another property whose use is identical and whose location is comparable.”<sup>14</sup> And second, where the taxpayer “believes that the full cash value of his or her property is less than the taxable value<sup>15</sup> computed for the property in the current assessment year.”<sup>16</sup> An appeal founded upon either basis is filed with the County Board of Equalization<sup>17</sup> (“CBOE”).

“Any taxpayer aggrieved at the action of the (CBOE) in equalizing, or failing to equalize, the value of his or her property...may file an appeal with the State Board of Equalization”<sup>18</sup> (“SBOE”). However, “the State Board of Equalization shall (*only*) hear and determine... appeals from the action(s) of each (CBOE).”<sup>19</sup> Translation: a taxpayer cannot appeal assessment of the county’s general taxes directly to the SBOE. He/she/it must file in the CBOE *first*.

Nor can an aggrieved taxpayer file suit in District Court<sup>20</sup> because his/her/its exhaustion of all administrative remedies is a pre-requisite to suit<sup>21</sup>. Therefore summarizing, if a taxpayer cannot file an appeal in the CBOE, then as a practical matter, he/she/it is precluded from seeking refund. And that’s exactly the case here.

**Because the RFF/BFF Are Not Founded Upon County or Department Assessment, Assessed Parcel Owners, as a Practical Matter, Are Prevented From Seeking Their Refund:** The amount of the RFF/BFF is not based upon the assessed value of the parcel/dwelling unit assessed. Rather, the RFF/BFF are uniform in amount<sup>22</sup> whether the assessed parcel/dwelling unit is vacant, occupied, an undeveloped lot, or a Lake front 20,000 square foot mansion. Moreover, the RFF/BFF are not assessed by the County Assessor or the Department, but rather IVGID<sup>23</sup>. Because a RFF/BFF payor’s appeal cannot be based upon assessed valuation, regardless of the assessor, the CBOE refuses to entertain

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<sup>14</sup> See NRS 361.356(1) [<https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec356>].

<sup>15</sup> That is, *assessed* value.

<sup>16</sup> See NRS 361.357(1) [<https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec357>].

<sup>17</sup> See NRS 361.356(2)<sup>14</sup>, 361.357(2)<sup>16</sup>, 361.360(2)<sup>18</sup> [“all such appeals must be presented...to the county board of equalization in the first instance”].

<sup>18</sup> See NRS 361.360(1) [<https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec360>].

<sup>19</sup> See NRS 361.400(1) [<https://www.leg.state.nv.us/NRS/NRS-361.html#NRS361Sec400>].

<sup>20</sup> See NRS 233B.130(2)(b) [<https://www.leg.state.nv.us/NRS/NRS-233B.html#NRS233BSec130>].

<sup>21</sup> NRS 233B.130(1)<sup>20</sup> instructs that “any party who is: (a) identified as a party of record by an agency *in an administrative proceeding*; and (b) aggrieved by a final decision in a contested case, is entitled to *judicial review* of the decision.”

<sup>22</sup> See page 104 of the 5/27/2020 Board packet.

<sup>23</sup> NRS 361.445 instructs that “*assessment made by the county assessor and by the Department, as equalized according to law, shall be the only basis for property taxation by any...district in that county.*”

such appeals. And since the CBOE never takes “action,” an appealing RFF/BFF payor cannot be “aggrieved” by that failure to act. Which makes the “so called” remedy under Resolution 1879 and NRS 318.201(12) illusory!

**And Because Assessed Parcel/Dwelling Unit Owners Are Prevented From Seeking Refund of the RFF/BFF, Resolution 1879 Deprives Them of Procedural Due Process:** That is, notice, an opportunity to be heard, and a decision made by a neutral decision maker<sup>5</sup>.

**The Board Need Look No Further Than Ordinance No. 7 to Fashion a Due Process Remedy:** Let me share how IVGID can easily provide a due process remedy to assessed parcel/dwelling unit owners insofar as RFF/BFF refunds are concerned by referring the reader to section 67 of Ordinance No. 7<sup>28</sup>: Disciplinary Procedures for Misconduct – suspending or revoking a parcel owner's recreation privileges.

1. First, **the District Provides Notice and the Right to Review Before a Department Head:** After the filing “of an incident report, the Department Head...shall provide the user with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the user with the date, time and place at which the user may appear before the Department Head...to respond to the claims and to explain the user's position concerning the incident.”

“Within five (5) business days of mailing the written notice...the Department Head shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken...The Department Head shall deliver a written decision concerning the allegations and any resulting suspension or revocation within two (2) business days following the hearing.”

2. Second, “the Department Head shall inform the user in the decision of **the User’s Right to Appeal the Decision to the District’s General Manager (‘GM’):**” “In order to avail him/herself of **the Right to Appeal to the (‘GM’)**, the user must so inform the (GM)...within two (2) business days of issuance of the written opinion.”

“Within five (5) business days of the user's notice of appeal letter, the (GM) shall hear the user's appeal...The (GM) shall render his/her written decision within two (2) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head’s decision (and)...shall advise the user.”

3. Third, “**the User’s Right to Appeal the (GM’s) Decision to the District’s Board of Trustees:**” “In order to avail him/herself of the right of final appeal to the Board of Trustees, the user must so inform the Board by letter...within five (5) business days of issuance of the written opinion from the (GM).” “The Board of Trustees shall hear the user's duly agendized appeal at the Board’s next regularly scheduled public meeting...The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the (GM’s) decision. The Board’s decision is final.”

4. Finally, **Judicial Review**: in accordance with NRS 233B.130(1)<sup>21</sup>.

What I have described is due process; notice and the right to be heard before a hearing tribunal to challenge some type of governmental action. Because this is a right which is absent from the procedure which adopts the RFF/BFF and elects to have their collection on the county tax roll, IVGID is required to create such a procedure just like it created one for Ordinance No. 7. **Why doesn't the Board ask the District's new attorney?**

**My Request of May 20, 2020:** "As part of (IVGID's)...annual budget process, the (IVGID) Board traditionally approves a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197<sup>5</sup> (establishing standby service charges for services and facilities furnished by the District) and 318.201<sup>6</sup> (establishing the method of collection), as well as establishing the amount of the Recreation...(RFF) and Beach...(BFF)...Facility Fee(s)...to be collected. Upon final approval, the District provides Washoe County Treasurer's Office with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process. At its meeting of April 14, 2020, the (IVGID) Board of a Trustees took action (via Resolution 1878<sup>24</sup>) to approve the Preliminary Report for Collection (of the RFF/BFF) as well as setting of the public hearing for May 27, 2020<sup>25</sup> to consider final action of the Recreation and Beach Facility Fees for FY2020-21."

Because ¶VI of the Preliminary [NRS 318.201(1)] Report<sup>26</sup> provided for the same illusory procedure for seeking refund of the RFF/BFF as does the Final Report (see discussion above), and I anticipated that without my intervention the IVGID Board would adopt that same illusory remedy, on May 27, 2020 I sent all members of the IVGID Board as well as the District's interim GM (Indra Winquest) an e-mail which made the case for adopting a Policy which created an administrative remedy for those seeking refund of the RFF/BFF<sup>27</sup>. That e-mail, in part, stated that:

Because "there is no procedural remedy for refund (of the RFF/BFF) as there is for the District's or the County's general taxes because the RFF/BFF (are) not based upon assessed valuation...I am asking the Board to create an IVGID administrative remedy...so local property owners can appeal to the Board for refunds."

In addition, at the May 27, 2020 public hearing to hear protests to the proposed Final Report [mandated by NRS 318.201(7)], I expressly referenced and incorporated my comments in Exhibit "A."

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<sup>24</sup> See page 57 of the packet of materials prepared by staff in anticipation of the IVGID Board's April 14, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular-4-14-20.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular-4-14-20.pdf) ("the 4/14/2020 Board packet")].

<sup>25</sup> See pages 51-56 of the 4/14/2020 Board packet.

<sup>26</sup> See page 55 of the 4/14/2020 Board packet.

<sup>27</sup> That e-mail is attached as Exhibit "A" to this written statement. The language quoted from that e-mail is identified next to the asterisk placed thereon.



“You (the Board) need to adopt a policy for people to seek refund of the Rec Fee. Your (proposed) resolution (1879) says there’s a right of refund. But you can’t (seek) it under the current regulations. So modify the resolution to allow a pathway for people to seek refund just like you have ...in (¶167 of) Ordinance No. 7<sup>28</sup>.”<sup>29</sup>

Yet when it came time to adopt Resolution 1879, it was adopted in its proposed form meaning there is no administrative means for those paying the RFF/BFF to seek their refund.

**My Request of June 11, 2020:** After the Board’s May 27, 2020 meeting, interim GM Winquest sent out a June 7, 2020 e-mail to “Community Members” explaining staff’s snafu in putting out a sign which encouraged/instructed Hyatt guests to

“Obtain (a) Guest Access Ticket at (the) Hyatt Front Desk, Present (the) Access Ticket at Any IVGID Beach Gate...and Pay (a) Fee to Enter.”

That e-mail caused a series of e-mails to be generated between Indra and me<sup>30</sup> concerning the issue of RFFs/BFFs paid by the Hyatt, and the illusory nature of the right to refund to those parcel owners paying the RFF/BFF. In the same I asked Indra to “put to bed” the problem with seeking refund of the RFF/BFF inasmuch as “the county Board of Equalization won’t accept owner appeals.” I asked Indra to “create an administrative remedy” similar to the one “which exists under Ordinance 7 when a parcel owner’s recreation privileges are subjected to suspension or revocation.”<sup>31</sup>

When Indra responded he was “open to discussing (it) assuming the Board (wa)s interested,”<sup>32</sup> I laid out the due process problems with the administrative procedure identified in Resolution 1879, and a proposed “fix” in light of the procedure identified in Ordinance No. 7<sup>33</sup>. My final comments to Indra were asking that he,

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<sup>28</sup> “An Ordinance Establishing Rates, Rules and Regulations For Recreation Passes and...Punch Cards by the Incline Village General Improvement District” (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec\\_ordinance\\_7\\_1998.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec_ordinance_7_1998.pdf)).

<sup>29</sup> The Board livestreams its meetings (<http://new.livestream.com/accounts/3411104>). The portion of the Board’s livestreamed May 27, 2020 meeting [<https://livestream.com/ivgid/events/9148672/videos/206642382> (“the 5/27/2020 livestream”)] where I made the statements referenced, can be viewed at 1:01:07-1:01:30 of the 5/27/2020 livestream.

<sup>30</sup> That e-mail string is attached as Exhibit “B” to this written statement.

<sup>31</sup> See the asterisk placed next to the language on page 3 of Exhibit “B.”

<sup>32</sup> See the asterisk placed next to the language on page 2 of Exhibit “B.”

<sup>33</sup> See page 1 through the top portion of page 2 of Exhibit “B.”

“Agendize this matter for (possible) Board action, and that staff create a new Policy with language which gives those seeking refund of the RFF/BFF the administrative remedy suggested by NRS 318.201(12) and...language from (¶8 of) Resolution 1879<sup>10</sup>. And to move matters along, I...cc(ed) the Board asking our Chairperson to agendize this matter for possible Board action.”<sup>32</sup>

Yet when the agenda for this meeting came out<sup>34</sup>, I sadly learned that this matter had *not* been agendized for discussion and possible action. During the public hearing noticed to hear protests to the proposed Final Report mandated by NRS 318.201(7), I expressly referenced and incorporated my comments in Exhibit “A.”

**My Request of June 18, 2020:** After the agenda came out for the Board’s June 23, 2020 meeting and it was evident that the requested due process item had been omitted, I sent the Board one last e-mail complaining and asking that the agenda be modified<sup>35</sup> so staff could create a new Policy with language which gives those seeking refund of the RFF/BFF the administrative remedy suggested by NRS 318.201(12) and the above-language from Resolution 1879<sup>10</sup>.

**Conclusion:** Assuming the agenda for this meeting is not modified as requested, ***let the record be crystal clear that the District has deprived those whose properties have been involuntarily assessed the RFF/BFF procedural due process of law with full knowledge of the wrong.***

And to those asking why your RFF/BFF are as high as they are, never seem to be reduced, and never given an opportunity to seek refund, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>34</sup> See [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_Regular\\_6-23-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular_6-23-2020.pdf).

<sup>35</sup> The first portion of this e-mail which speaks to the subject matter is attached as Exhibit “C” to this written statement.


**EXHIBIT "A"**

## Staff's Proposed 2020-21 Rec and Beach Fees - Please Do the Right Thing!

**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan\_Herron@ivgid.org" <Susan\_Herron@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>  
**Subject:** Staff's Proposed 2020-21 Rec and Beach Fees - Please Do the Right Thing!  
**Date:** May 20, 2020 11:26 AM

Dear Chairperson Callicrate and Other Honorable Members of the IVGID Board:

Last night four (4) of you made it quite clear you intend to adopt a combined 2020-21 RFF/BFF of \$830. Because you have already preliminarily adopted a report for the collection of those fees [see pages 51-56 of the packet of materials prepared by staff in anticipation of the Board's April 14, 2020 meeting ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular-4-14-20.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular-4-14-20.pdf))], I want to call your attention to language in the report which is set forth at paragraph VI which I full expect will be incorporated into the final report you adopt: "all laws applicable to the levy; collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, are applicable to such charges." Moreover, this language complies with NRS 318.201(13) which states "All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, are applicable to such charges."

There is a public hearing on the RFF/BFF set for next Wednesday, May 27, 2020. Afterwards I fully expect four (4) of you to adopt a final version of the report which will adopt the proposed RFF/BFF and order its collection on the County Tax Roll. Although those of us who are aggrieved cannot avoid paying these fees, we can seek their refund. However there is no procedural remedy for refund as there is for the District's or the County's general taxes because the RFF/BFF is not based upon assessed valuation. 

So I am asking the Board create an IVGID administrative remedy for seeking refund so local property owners can appeal to the Board for refunds where as here:

1. The public's recreation and beach facilities have **not** been available for property owners' use contrary to the language of paragraph I of the report that "the following annual charges (i.e., the RFF/BFF) are for the availability of use of the recreational facilities above described;"
2. At last night's meeting both staff and all members of the Board admitted that because of our excess fund balances, no Rec Fee was "required." Yet this finding conflicts with paragraph II of the report that, "the amount of moneys **required for the fiscal year extending from July 1, 2020, to June 30, 2021, has been determined by this Board to be** about \$\_\_\_\_\_ (fill in the blank) for the Recreation Facility Fee and \$\_\_\_\_\_ (fill in the blank) for the Beach Facility Fee;
3. At last night's meeting both staff and all members of the Board admitted that rather than "**the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities,**" the purpose of a 2020-21 RFF/BFF was to create/increase Community Services and Beach Fund balances to pay for future CIPs - namely a reconstructed Burnt Cedar Beach pool, construction of a new Incline Beach "House" restaurant, and the repaving of Ski Way;

4. Notwithstanding the beaches are "private property" the Board intends to use "the provisions of this chapter (NRS 318)...to provide a method for financing the costs of developing private property" (i.e., the beaches) contrary to the prohibition of NRS 318.015(2); and,

5. Notwithstanding the fact that on May 16, 2020 I provided the Board with evidence that the District entered into a court approved settlement agreement with the public on or about April 11, 1968 that the BFF would never exceed \$50, I anticipate the Board will violate this agreement by adopting a 2020-21 BFF in excess of \$50.

This type of administrative remedy already has already been adopted by the Board at paragraph 67 of Ordinance 7 ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec\\_ordinance\\_7\\_1998.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec_ordinance_7_1998.pdf)) for "misconduct" (paragraph 66). It would be pretty easy for the Board to adopt a similar administrative remedy for those seeking refund of part/all of the RFF/BFF. This is what I request.

Thank you for your anticipated courtesies and implementation as part of next Wednesday's Board meeting.

Aaron Katz

**EXHIBIT "B"**

## Fw: Re: Hyatt Signage at the Beaches - The Next Step - The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF

---

**From:** s4s@ix.netcom.com  
**To:** "ISW@ivgid.org"  
**Subject:** Fw: Re: Hyatt Signage at the Beaches - The Next Step - The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF  
**Date:** Jun 11, 2020 5:32 PM

---

Thank you Indra -

I appreciate the fact you're "open to discussing (anything) assuming the board is interested."

So let's try again.

We have a U.S. and Nevada Constitution. Both grant rights to all citizens. One of those rights is to NOT take property without just compensation or due process of law.

It is for this very reason that NRS 318.201(12) includes a due process provision to allow those challenging the propriety of a rate, toll or charge assessed by a GID to seek its refund: "All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, are applicable to such charges."

And it is for this same reason that Resolution 1879 states that "said amounts shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquent penalties; and all laws applicable to the levy, collection, and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, are applicable to such charges."

But as I have explained, anyone paying the RFF/BFF who wants to seek its refund, and trust me, there are a number of such persons, cannot utilize all laws applicable to the levy, collection, and enforcement of general taxes of the District" because: 1) The District has no such laws; and, 2) The County's laws are limited to challenging the propriety of assessed valuation and here the RFF/BFF is not based on assessed valuation. So here we have another example of "paper work" which makes it sound to the casual observer that a due process right exists when in the real world, it doesn't.

Let me give you another example of how IVGID had to provide a due process remedy when suspending or revoking a parcel owner's recreation privileges. This one appears at section 67 of Ordinance 7: Disciplinary Procedures for Misconduct.

First, there is a right to review before a Department Head: After the filing "of an incident report, the Department Head...shall provide the user with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the user with the date, time and place at which the user may appear before the Department Head...to respond to the claims and to explain the user's position concerning the incident."

"Within five (5) business days of mailing the written notice...the Department Head shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District...The Department Head shall deliver a written decision concerning the allegations and any resulting suspension or revocation within two (2) business days following the hearing...The Department Head shall inform the user in the decision of the user's right to appeal the decision to the District's General Manager."


"In order to avail him/herself of the right to appeal to the General Manager, the user must so inform the General Manager...within two (2) business days of issuance of the written opinion."

"Within five (5) business days of the user's notice of appeal letter, the General Manager shall hear the user's appeal...The General Manager shall render his/her written decision within two (2) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision (and)...shall advise the user...of the user's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the user must so inform the Board by letter...within five (5) business days of issuance of the written opinion from the General Manager."

"The Board of Trustees shall hear the user's duly agendized appeal at the Board's next regularly scheduled public meeting...The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final."

What I have described is due process. The right to be heard and to challenge adverse governmental action. Because this is a right which is missing from the procedure which adopts the RFF/BFF and elects to have their collection on the county tax roll, IVGID is required to create one. Just like it created one for Ordinance 7. Don't believe me? **Ask the District's new attorney.**

I ask you agendize this matter for Board action, and that staff create a new Policy with language which gives those seeking refund of the RFF/BFF the administrative remedy suggested by NRS 318.201(12) and the above-language from Resolution 1879.


And to move matters along, I am ccing the Board asking our Chairperson to agendize this matter for possible Board action. 

Thank you for your cooperation. Aaron Katz

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

>From: "Winquest, Indra S."  
>Sent: Jun 10, 2020 9:43 PM  
>To: "s4s@ix.netcom.com"  
>Subject: Re: Hyatt Signage at the Beaches - The Next Step

>

>Not what i was implying. Sorry if it came off that way. Im open to discussing assuming the board is interested. I just have a lot of other high priorities based on board and community requests. To be 100% clear. Im not opposed to evaluating anything. I can have my professional opinion but it does not mean im right or should not be challenged. Im as open as any GM you will ever get Aaron. I consistently admit when im wrong. I have the experience in the community to weigh in on these issues. I talk to everyone not just a specific faction. Have a good night and weekend. 

>

>Cheers, Indra


>

>> On Jun 10, 2020, at 9:18 PM, "s4s@ix.netcom.com" wrote:

>>

>> Thank you Indra -

>>

>> Just so we're clear. You have no intention of making available an IVGID administrative vehicle for those seeking refund of the RFF/BFF to have it their requests be heard and decided. Correct? 

>>

>> Aaron


>>

>> -----Original Message-----

>>> From: "Winquest, Indra S."  
>>> Sent: Jun 10, 2020 8:32 PM  
>>> To: "s4s@ix.netcom.com"  
>>> Subject: RE: Hyatt Signage at the Beaches - The Next Step

>>>

>>> Hi Aaron -

>>> I will be discussing the parcel issue with the board and I am committed to digging into this. It will not be happening overnight as there needs to be a lot of investigation, evaluation and vetting that needs to be discussed. We cannot change 38 years of doing things in a month. In regards to your other question, I have not thought about it, nor do I have any intension of looking into it as of now. Im not saying you do not have a point but considering I rarely hear any complaints about the \$830 and knowing the venues and services the districts offers, along with how the venues and services equates to property values, I would consider the facility fee very fair. I know plenty of people who decided not to buy property in Incline/Crystal Bay as they did not think they would make good use of the facilities and services so not worth buying. I understand your question but just being honest with you. Im not opposed to having the discussion if the board so desires. I have to focus on higher priorities right now and there are quite a few. These are challenging times. Thanks for all the insight on the dwelling unit issue. 

>>>

>>> Indra

>>>

>>> Indra Winquest

>>> Interim General Manager

>>> Incline Village General Improvement District

>>> 893 Southwood Blvd, Incline Village NV 89451

>>> P: 775-832-1323

>>> F: 775-832-1380

>>> isw@ivgid.org



>>> http://www.yourtahoeplace.com

>>>

>>> -----Original Message-----

>>> From: s4s@ix.netcom.com

>>> Sent: Sunday, June 7, 2020 8:27 PM

>>> To: Winquest, Indra S.

>>> Subject: Re: Hyatt Signage at the Beaches - The Next Step

>>>

>>> Thanks Indra -

>>>

>>> This is not a county issue.

>>>

>>> In fact, take a look at NRS 318.201(1) which is the statute you use to collect the Rec Fee the Board approves at staff's urging. It is PARCELS against which the Rec Fee is collected; not dwelling units.

>>>

>>> The Hyatt has an easement for the occupants of all of its hotel rooms to use our beaches. That easement doesn't come from paying the BFF, nor anything else for that matter. It's a property right. Now if the hotel wants to give up that right in consideration of relief from payment, we can have a discussion. But all I'm asking is that we return to the initial practice in 1968. It's what's fair and right.

>>>

>>> As to there being 2,000 more punch card holders, I say so what? According to staff all of our facilities are "under utilized." That's the justification used to sell access to the public. Maybe with more payors, we won't need to sell anything to the public?

>>>

>>> And speaking to "putting to bed" an issue, once and for all, how about putting to bed the issue of a Rec Fee payor's right to seek refund? The resolution just passed by the board gives this right. So does the report for collection adopted. And so does NRS 318.201(12). Because the county Board of Equalization won't accept parcel owner appeals, IVGID must create an administrative remedy. The same type of remedy which exists under Ordinance 7 when a parcel owner's recreation privileges are suspended or revoked.



>>>

>>> Are you willing to take this issue on as well?

>>>

>>> Thank you, Aaron

>>>

>>> -----Original Message-----

>>>> From: "Winquest, Indra S."

>>>> Sent: Jun 7, 2020 8:16 PM

>>>> To: "s4s@ix.netcom.com"

>>>> Subject: Re: Hyatt Signage at the Beaches - The Next Step

>>>>

>>>> Another thing to consider is that in the event we assess a rec fee to all 446 parcels, it would equate to over 2000 more ivgid passes/punch cards. That's significantly more access and they will find ways to use it as the timeshares do. I want to put this issue to bed whatever the result may be and im willing to add it to my long list of priorities but seems as if the County would ultimately have final say.

>>>>

>>>> Cheers, Indra

>>>>

>>>>> On Jun 7, 2020, at 7:39 PM, "s4s@ix.netcom.com" wrote:

>>>>>

>>>>> Thank you Indra. And thank you for allowing Mr. Warren to share your response. So with your permission I have a couple of questions.

>>>>>

>>>>> You state your "hope is that in the future, prior to information going out on Next Door, Facebook etc., that members of the community give (you) and/or members of the board of trustees an opportunity to discuss and address the issue."

>>>>>

>>>>> How about in the future, before you allow your staff to take actions like this one apparently without your knowledge or approval, that you or your staff give members of the community a heads up and opportunity to address the issue?

>>>>>

>>>>> After all, and as you rightfully admit, you "fully own this mistake."

>>>>>

>>>>> So now let's take mistake issue #2 that I hope you will similarly acknowledge, apologize and take immediate action to rectify.

>>>>>

>>>>> As you know the beach deed expressly gives the occupants of hotel and motel rooms the same right to access and use our beaches, as every other property owner with beach access has. And in consideration for this right, the very first Rec Fee recited in Resolution 419, as modified by Resolution 451, assessed each hotel and motel room or unit a separate Rec Fee.

This practice continued for the next 13 years until July 1, 1982 when "mysteriously," hotels and motels were assessed a single Rec Fee much the same as any other commercial parcel. The Hyatt was fully aware of the assessment practice between 1968-1982 because it acquired the former Kings Castle in 1975.

>>>>

>>>> Today the Hyatt pays two Rec/Beach Fees. One for the hotel parcel proper, and the second for the Lone Eagle Grille parcel together with the 24 separate dwelling unit cottages housed adjacent thereto.

>>>>

>>>> Notwithstanding the fact the Hyatt is only paying one Rec/Beach Fee per parcel, the occupants of all its 446 hotel rooms and cottage units have the absolute right under the beach deed to access and use the beaches.

>>>>

>>>> Now I don't blame you for what happened in 1982, but I do hold you and the current Board responsible for what happened on May 27, 2020. That was when the Board, AT STAFF'S URGING, presented a proposed Rec Roll for the levy of 2020-21 Rec/Beach Fees which again assessed the Hyatt two Rec/Beach Fees; one per parcel.

>>>>

>>>> Neither you nor any member of the Board can claim "ignorance" because I expressly called these facts to all of your attentions ahead of that meeting and asked that for 2020-21 the Hyatt be assessed 446 Rec/Beach Fees. In fact I submitted a written statement on the subject which laid out all the facts, arguments and documents.

>>>>

>>>> I fully understand why you would never, never propose anything like this even though you know it is the right thing to do. But your reasons demonstrate that you're not here for local parcel owners' interests. And as our Beach steward/fiduciary, which is what IVGID is under the beach deed, you have failed us miserably.

>>>>

>>>> But wait. It's not too late to rectify the wrong which has taken place and I suggest you call a special meeting of the Board for this express purpose. Let's get the facts all out in the open because what I am talking about extends to all other hotels and motels in town and we're talking about many hundreds of thousands of dollars which presumably, would lower all of the rest of our Rec/Beach fees. If you need some help tracing what has happened in the past, I am more than happy to assist.

>>>>

>>>> Hoping you will do the right thing, Aaron Katz -----Original

>>>> Message-----

>>>> From: Dick Warren

>>>> Sent: Jun 7, 2020 6:30 PM

>>>> To: "Winquest, Indra S."

>>>> Cc: "Gail L. Krolick" , "margaretmartini@liveintahoe.com" , Wright

>>>> Frank , Mike Abel , "ptodoroff1@sbcglobal.net" , Group - IVGID Trustees

>>>> , Judith Miller , Frank Wright , Joy Gumz , Mike Abel , Mark Smith ,

>>>> Mark Alexander , Carolyn Stark , Linda Newman , Cliff Dobler , Jane

>>>> Bekowich , Don/Pam Wightdonald , Aaron Katz

>>>> Subject: Re: Hyatt Signage at the Beaches

>>>>

>>>> Good response Indra, except that in paragraph 3 below, you ask that Community members first go to you and the Board before responding online. Indra, they responded online because your Staff did stuff they should not have done, and it was already out there. So let's not blame the locals for responding prior to running it by you and the Trustees. Maybe your Staff should have let you know what they were doing before it happened...just my opinion.

>>>>> On Jun 7, 2020, at 6:10 PM, Winquest, Indra S. > wrote:

>>>>

>>>> Dear Community Members –

>>>>

>>>> As you know, IVGID beach staff put up a sign down at the beaches that was explaining to Hyatt Guests how they may be able to access the beaches. This was a huge mistake and it has been rectified as the sign has been removed. As you are probably aware, the Hyatt opened this weekend and the beach gates were getting bombarded by Hyatt Guests. Staff was trying to solve this issue by attempting to detour Hyatt Guests from walking up to the gates. As soon as I found out about the sign from a member of the community, I immediately reached out to my staff and had them remove the sign. Unfortunately this was a mistake and for this I apologize to anyone that it may have offended.

>>>>

>>>> As you know, this is not a business as usual summer season and beach access is currently restricted to IVGID Passholders and Recreation Punch Card holders only until further notice. Therefore, Hyatt hotel guests do not have access to the beaches considering they do not have IVGID Passes nor Punch Cards. Typically, we do not get many Hyatt Hotel guests as they have their own beach and pool. I have been in discussions with the Board of Trustees and we will have this on the agenda on 6/23 to discuss and take action on how we will be managing beach access for the rest of this summer season.

>>>>

>>>> My hope is that in the future, prior to information going out on Next Door, Facebook etc., that members of the community give myself and/or members of the board of trustees an opportunity to discuss and address the issue. I fully understand why folks were alarmed about this as does the IVGID Beach Staff team. We will take this is a learning opportunity to ensure these kinds of mistakes are not made twice. Staff is fully committed to restricting access per mine, and Board of

**EXHIBIT "C"**

## The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF

**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Wong Kendra Trustee <wong\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan\_Herron@ivgid.org" <Susan\_Herron@ivgid.org>  
**Subject:** The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF  
**Date:** Jun 18, 2020 11:24 AM



To Chairperson Callicrate and the other Honorable members of the IVGID Board.

On June 11, 2020 I sent the Board a copy of the e-mail below. In the same I pointed out the due process deficiencies of Resolution 1879 (which adopted the latest RFF/BFF and elected to have the same collected on the county tax roll) insofar as pursuing administrative refund as a pre-cursor to possible judicial action insofar as RFF/BFF refunds were concerned.

In the same I asked our Board Chairperson to agendize this matter for possible Board action.

I just received the agenda for next Tuesday's (June 23, 2020) Board meeting. As each of you knows, nowhere therein has the requested matter been agendized. Why not?

It's not too late to amend the agenda to include this matter, and I ask any Board member to so agendize this matter. I remind each of you that any trustee has the power to request that any item be agendized.

If none of you take action then I want the record to be crystal clear that your Resolution 1879 and future similar resolutions which deprive those who are compelled to pay the RFF/BFF of procedural due process of law. And should an action be filed because of the District's deprivation of this federal and state constitutional right, it will be my hope that any "Johnny-come-lately" justification IVGID's attorneys concoct, will fall on the deaf ears it will deserve, and that the District will be held liable.

Board members have a simple, straightforward means of remedying the problem along the lines I have suggested. I urge all of you to take advantage of it.

Respectfully, Aaron Katz

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

**From:** s4s@ix.netcom.com  
**Sent:** Jun 11, 2020 5:39 PM  
**To:** Callicrate Tim  
**Cc:** Wong Kendra Trustee , Dent Matthew , Morris Peter , Schmitz Sara  
**Subject:** Re: Hyatt Signage at the Beaches - The Next Step - The Need For a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF

Thank you Indra -

I appreciate the fact you're "open to discussing (anything) assuming the board is interested."

So let's try again.

We have a U.S. and Nevada Constitution. Both grant rights to all citizens. One of those rights is to NOT take property without just compensation or due process of law.

It is for this very reason that NRS 318.201(12) includes a due process provision to allow those challenging the propriety of a rate, toll or charge assessed by a GID to seek its refund: "All laws applicable to the levy, collection and enforcement of general taxes of the county, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, are applicable to such charges."

And it is for this same reason that Resolution 1879 states that "said amounts shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same

delinquent penalties; and all laws applicable to the levy, collection, and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, **refund**, redemption and sale, are applicable to such charges."

But as I have explained, anyone paying the RFF/BFF who wants to seek its refund, and trust me, there are a number of such persons, cannot utilize all laws applicable to the levy, collection, and enforcement of general taxes of the District" because: 1) The District has no such laws; and, 2) The County's laws are limited to challenging the propriety of assessed valuation and here the RFF/BFF is not based on assessed valuation. So here we have another example of "paper work" which makes it sound to the casual observer that a due process right exists when in the real world, it doesn't.

Let me give you another example of how IVGID had to provide a due process remedy when suspending or revoking a parcel owner's recreation privileges. This one appears at section 7 of Ordinance 7: Disciplinary Procedures for Misconduct.

First, there is a right to review before a Department Head: After the filing "of an incident report, the Department Head...shall provide the user with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the user with the date, time and place at which the user may appear before the Department Head...to respond to the claims and to explain the user's position concerning the incident."

"Within five (5) business days of mailing the written notice...the Department Head shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District...The Department Head shall deliver a written decision concerning the allegations and any resulting suspension or revocation within two (2) business days following the hearing...The Department Head shall inform the user in the decision of the user's right to appeal the decision to the District's General Manager."

"In order to avail him/herself of the right to appeal to the General Manager, the user must so inform the General Manager...within two (2) business days of issuance of the written opinion."

"Within five (5) business days of the user's notice of appeal letter, the General Manager shall hear the user's appeal...The General Manager shall render his/her written decision within two (2) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision (and)...shall advise the user...of the user's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the user must so inform the Board by letter...within five (5) business days of issuance of the written opinion from the General Manager."

"The Board of Trustees shall hear the user's duly agendized appeal at the Board's next regularly scheduled public meeting...The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final."

What I have described is due process. The right to be heard and to challenge adverse governmental action. Because this is a right which is missing from the procedure which adopts the RFF/BFF and elects to have their collection on the county tax roll, IVGID is required to create one. Just like it created one for Ordinance 7. Don't believe me? **Ask the District's new attorney.**

I ask you agendize this matter for Board action, and that staff create a new Policy with language which gives those seeking refund of the RFF/BFF the administrative remedy suggested by NRS 318.201(12) and the above-language from Resolution 1879.

And to move matters along, I am ccing the Board asking our Chairperson to agendize this matter for possible Board action.

Thank you for your cooperation. Aaron Katz

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

>From: "Winquest, Indra S."

>Sent: Jun 10, 2020 9:43 PM

>To: "s4s@ix.netcom.com"

>Subject: Re: Hyatt Signage at the Beaches - The Next Step

>

>Not what i was implying. Sorry if it came off that way. Im open to discussing assuming the board is interested. I just have a lot of other high priorities based on board and community requests. To be 100%

## MINUTES

### **REGULAR MEETING OF JUNE 30, 2020 Incline Village General Improvement District**

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Tuesday, June 23, 2020 at 5:30 p.m. This meeting was conducted virtually via Zoom.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Matthew Dent, and Kendra Wong. Trustee Morris was absent for roll call but did join the meeting at 5:52 p.m.

Also present were District Staff Members Director of Public Works Joe Pomroy, Director of Finance Paul Navazio, and Director of Human Resources Dee Carey.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018 and 021.

#### **C. PUBLIC COMMENTS\***

Dick Warren said he cannot believe that this Board is considering giving Indra Winquest an Employment Agreement for 3 years at \$195k annually, plus fringe benefits that are more than adequate, such as getting 200 hours of paid leave annually but he can cash in 100 hours annually if he doesn't need it; this takes his annual salary closer to \$205k. What has Indra done in the 11 months or so as Interim GM? Nothing, but he has an excuse, the Pandemic! But wait, the Pandemic commenced in March, what had Indra accomplished before that as interim GM? In a word, nothing. No strategic initiatives, no tactical moves. Since Chairman Callicrate grades Indra "Excellent", please highlight his accomplishments for me. Indra could have done very simple things, like getting rid of incompetent employees, and we all know who they are. But did he? No. he gets a kick out of it when some people say, "Indra is going to change the culture of IVGID." Really? Think about it. Indra has been an employee of IVGID for 10 years or so. If he didn't like the culture, wouldn't he have moved on many years ago? Or perhaps, stretching our imaginations, Indra said to himself back then, "No, I'll hang around because one day I will be the General Manager, and then I will kick butt!" Indra has

no inclination to change the culture of IVGID; he likes it, he just wants malcontents like him to either accept it or go away. When this Board wants to change the culture, they need to go outside and pick someone with no affiliation to IVGID. At a maximum Indra should receive a one year contract for \$175k, with performance reviews every 6 months. If he does the job okay, then continue to give him one year contracts for two more years. If his performance is above average after three years, then maybe an Employment Agreement is a possibility. But if he were a Trustee he would not give Indra any kind of a contract, he would vote to terminate him. He is not fit for the job as GM. My dealings with Indra concerning Internal Control Reviews convinced me that he cannot be trusted to tell the truth when necessary. Lying is not a virtue, especially for a General Manager.

Linda Newman said for the record, seven hour Board meetings and Board packets made available on late Friday evenings for Tuesday meetings are not acceptable. Agenda items that should be General Business items should not be on the consent calendar and all background information and reference materials supporting the agenda items should be included in the Board packet. She requests that these matters be corrected. As for tonight's agenda, she strongly opposes the approval of a three year General Manager Agreement. She does so on the grounds that the Board has not followed best management practices to fill this position and has customized the job description to make the Board's sole candidate eligible to serve. In addition, the salary, benefits, terms and conditions are completely out of alignment with the employment agreements, total compensation and duration of those offered to NV County and City Managers with vastly more experience and greater responsibilities than those of a General Improvement District Manager. That this new contract was submitted to the Board and the public with only the weekend and Monday to review, adds to my recommendation that this item not be approved. The fact that you will also be committing public money to a three year agreement with a total dollar value that is not transparent and you have not quantified, would not be responsible Board stewardship. Although the job description requires the full time efforts of the GM to attend to the District's business, there is no discussion here of who will take on these responsibilities, like preparing the budget, the 5 year capital plan, the utility rate study along with other critical issues when the GM is serving on a Charter School Board, or weekly coaching and traveling to games during the key months of January, February and March. This item should be removed from the agenda. She recognizes that there may be Trustees and members of our community who consider popularity equivalent to qualifications and performance. She also recognizes that for some, professional critiques are considered personal attacks. She does not subscribe to these false equivalencies. She opposes this agreement on the facts presented. Since both the Board and Mr. Winquest would like to a pursue an agreement, she

strongly recommends that an independent consultant develop a fair and reasonable one year agreement with measurable objectives and an option for a two-year renewal. If Mr. Winquest is the best person for the job he will prove it. That would be the right thing to do for the Board, Mr. Winquest and our community. Ms. Newman submitted a five page document which is attached hereto.

Margaret Martini said that this Board has not demonstrated the ability to approve successful multi-year contracts. Unfortunately, there is no real annual accountability or performance measurement and our tax and ratepayers are forced to pay for the life of the contract. This is clear with the District's 5 year commitment to Eide Bailly. In 2017 the District's 2016 CAFR had to be restated. In addition, unlawful transfers had to be reversed resulting in a subsequent year correction and there are outstanding unresolved issues in the District's 2019 CAFR. We also recently learned that the District has no written internal controls. So how exactly did they accept the reliability of financial statements that they were engaged to audit? And why wasn't the Board told that there were no actual internal controls? Former General Manager Pinkerton's employment agreement as well as the District's Contract with Mr. Guinasso and his law firm have cost us a great deal. Not only in money but bad advice, unnecessary litigation and other serious concerns that remain unresolved. Mr. Faust, our Federal lobbyist, is still on the payroll. Although we have been promised Federal money for the effluent pond liner and the replacement of 6 miles of failing pipeline, the only money being collected is the sums Mr. Faust is receiving for his empty promises. So now this Board is entertaining a 3 year General Manager employment agreement. An agreement that is so lavish that no Nevada governmental body could match and there is no stated performance objectives or measurement. The total value is estimated to cost at well over \$1 million. She can't be sure, are you? She has been told by many that Mr. Winquest is the best perform for the job. He just may well be. But what are the standards this Board is using to evaluate his qualifications and his performance as interim GM. Are you reviewing his fulfillment of Board directives? His handling of the 2021 budget and necessary cuts in spending? Communicating the closures or opening of our venues? The safety procedures at our recreational venues and the crowded conditions at our beaches? The investigation of allegations of misconduct by Senior Staff? And, are our citizens receiving public records? This is so much more, but not enough time. With this Board's track record on multi-year contracts that fail to perform and cost us millions of dollars, isn't it time for this Board to stick with one year contracts before saddling future boards and our citizens with burdens we should not bear.

Steve Dolan said there is an amount of negative speculation regarding appointing Mr. Winquest that he would like to address. Appointment to assistant GM by



Pinkerton was not suspicious: To appoint anyone else at the time would have been illogical and non-intuitive both from a management side, seniority. Besides who has the guts to take that job. Prior to becoming assistant GM, Winqest was negotiating for IVGID years before the position ever came up. He knows, he had other Washoe County officials tell him about the background work he was doing to procure a variety of properties for incline for FREE, or at huge discounts, all in the interest of IVGID. That background work is currently about to succeed in congress. He was an integral part of structuring and lobbying that bill before it ever surfaced reached our U.S. senators. Yes, within the highest national areas, he is not intimidated. Comparing Winqest to any other administrator is Apples and Oranges with the unscrupulous intent of pulling a Rumsfeld: that being to scare the people because "they don't know what they don't know." Which is absurd, because if there is anything we know, it is that we know more about the integrity of Mr. Winqest than any other potential candidate. Conflict of interest with coaching is not a conflict of interest, but an ability to maintain a healthy interface with our community, not at the bullying that some community members like to use to harass our Trustees and employees. To ask an individual to step away from his children's educational interests exhibits how out of touch with reality these negative spirits are. We don't want that dark heart running our community. Since he started many years ago, he has witnessed Mr. Winqest get more hugs in this town than any other single individual including Trustees It is time to remove Interim from his title.

Cliff Dobler said that he wanted to speak a bit about General Business Item F.3. Starting with the item related to the accounting, there is no policy, practice and nothing in GAAP that would allow it. But more importantly, the agenda is a little bit disguised as Staff wants to talk about recreational passes aka picture passes. IVGID wants you to believe that if you go to the golf course, where the guest rate or tourist rate is \$175 that because you are a resident you pay \$75 so the resident gets a \$100 discount which is ludicrous. When you set the rates for the venue itself, say how much it is for this or that and then turn around and say this is for the tourist and you are getting a break. When IVGID switched to special revenue funds from enterprise funds, the accounting says that you are getting quite a bit. Saying a \$100 discount is talking out of both sides of your mouth. Staff thinks the allowance thing is crazy and is asking why are we doing it. The rates are set by the Board and why are we doing it? It is pretty misleading to talk about punch cards when really you are talking about the recreation pass. Mr. Dobler concluded by stating that he will discuss more when he gets on Audit Committee.

Paul Smith said he is a resident of Tyrolian Village in Incline Village. His comments tonight relate to specific agenda items. He raises these points in the context of the November 2020 election (126 days from now) at which THREE trustees will be

elected. THREE trustees represent a voting majority of the Board. These three new trustees could, in fact, hold a majority position through 2024 since the 2022 election is for only two trustees. More importantly, however, is the fact that trustees are elected to exercise their fiduciary responsibility for Incline General Improvement District by always carrying out due diligence in all matters. He is not aware that the current Board has announced a vacancy in the GM position and solicited candidate interest in the position. This failure to publicly seek the best candidate for the position of GM is not acceptable. Please defer the selection of a permanent General Manager so that any new General Manager, and any newly elected IVGID Board majority, are not saddled with each other without knowing ahead of time that they can work together. Woe be to us if we get a new Board of Trustees majority and a new GM who cannot work together because neither would have selected each other. Tonight, trustees should make known their support that Mr. Winquest be offered a continuation of his current appointment to serve in an acting capacity as IVGID GM. Second, tonight the trustees should get organized and (1) establish clear written duties and qualifications for the General Manager position (if none exist that are satisfactory) and (2) initiate a public search for a suitable candidate for the position of GM IVGID. The objective should be that a candidate list be ranked and presented to the new Board of Trustees in January 2021. Clearly Mr. Winquest could apply for consideration along with any number of other persons. His comments tonight arise because Item F1 on the agenda relates to the possible appointment of Mr. Winquest as General Manager for IVGID but zero information is provided in the meeting packet about the GM position and/or the qualifications of Mr. Winquest to fill such a position. Item F2 on the agenda relates to the Employment Agreement for the General Manager position yet no information is available that helps the public understand what such an "agreement" might contain. Lastly, presented in the Budget reconciliation document in the Audit Committee packet for an earlier meeting this afternoon (in other words not part of this packet); page 20 shows the compensation package for the IVGID General Manager is budgeted at \$437,805 for the coming fiscal year. It should be clear that such a compensation package is VERY competitive and would thus help attract a wide range of qualified candidates. Please do not act tonight to saddle a new GM and/or a new majority Board of Trustees with a key staff who is not their choice and thus IVGID residents would not enjoy full mutual support and confidence among the parties responsible for running their improvement district.

Frank Wright said he is a candidate for the Board and if elected, he wouldn't mind working with Mr. Winquest. He is going to shock a lot of people with this one, if he is elected and have to count on someone, someone who will talk to him, etc. he has done that. This is the first time it has been done for Incline Village and he is someone who is really looking out for our interests. We had Bill Horn who was a

disaster and Steve Pinkerton was an absolute disaster. We have to move forward, so select a general manager tonight who, in our best interest, as a Board, and that if he is elected, can work with this person who is willing to listen. He will learn along the way, make mistakes, have some challenges, but he thinks he will do a good job and as he goes through, he will do well and he has no doubts as he has known him for over 25 years and he will support him. Since Ms. Schmitz was added, the Board has been involved even though we still have two Board members who are lost in space. We have got an engaged Board, let's move forward and do this for us.

Aaron Katz said that he has three written statements to submit. One of the published skill sets is disparate – engineering, etc. Interim District General Manager Winquest is not experienced in any of these skill sets, has failed to turn a profit, and admitted that this is an impossible task. How is three hundred thousand dollars or more a year appropriate? He is a personable fellow who is respectful and courteous however there is no reason to compensate him with hundreds of thousands of dollars. He is not a strong leader because of special interests and we need someone who represents our interests. Two issues - should Interim District General Manager Winquest be General Manager and what is the employment agreement? He is not averse to him being General Manager but he is proposing a one-year term, extend afterwards, and then a termination clause with thirty days' notice. He is recommending 90 days and his third party endeavors – both of these should be deleted in their entirety. As to outside interests, he has to make a decision and that is does he want to be a basketball coach or a General Manager because he wants to have him one hundred percent of the time.

Judith Miller said that she is a little concerned about the wording of the contract that was six months in the making. The severance is far too extensive as no others had one nor does the newly hired Washoe County Manager. She has concerns about the basketball coaching yet she is hesitating because it is dear to him. In taking a top level job and to have so many outside things, he can handle the Board and do the others on his own schedule. The contract is lacking performance requirements and we need things to happen like punch cards, turnaround time on public requests, and someone who can come in when our Public Records Officer is on vacation, proposals on fee structures, dwelling units that need to be assessed an additional fee, statistics on vacation rentals, and zero based budgeting, which is the Director of Finance's responsibility, is the absolute essential first step. She thinks we need to work on this agreement a little longer and have some other eyes on it. It may have been too much for one Trustee as it is a big task. She doesn't know who negotiated it but it is a little lopsided and she would appreciate modifications.

Patrick McBurnett said that he is a twenty-seven year Incline resident who has seen the good, bad and ugly. There is still some ugly but he will be straight and to the point. He knows the importance of leadership as we have had two very poor General Managers in a row. IVGID is on the mend and obviously a lot more needs to be changed. What has changed is that we got a new Trustee and Chair and Mr. Pinkerton was replaced by Mr. Winquest. Mr. Pinkerton did financial damage and that will take time to clean up that mess. Mr. Winquest is a breath of fresh air who is respected by the employees and the community. He has served this community for many years and coached a championship basketball team. He is ready to go and he has done a great job as Interim General Manager. He has a college degree, good management skills, and we don't need to spend thousands of dollars to find another Pinkerton so think about how it worked it out last time. Vote Indra in tonight.

Gail Krolick said that she is disheartened by the comments that were said previously. We have a few naysayers in the community and that the names have just changed. She is a member of the community with a family and has been for twenty nine years. She has seen the good, the bad and the ugly. She has watched Indra grow from Rec counter staff to Interim General Manager. He is a great guy but that is not why all five Trustees should vote for him. It is because he has earned this position, worked hard, and learned every aspect of this District. Yes, he coaches the basketball team and has taken them to the State championship so take that away, she doesn't think so. He has shown that this year as Interim General Manager that he can work while taking the girls to the State championship. His balance is amazing and she applauds him. The Board should not say you can't coach if you are going to be our General Manager because that is like saying a woman should stay at home and be barefoot and pregnant. Shame on Mr. Warren for calling Mr. Winquest a liar. A contract for one year, are you kidding me, a three-year contract is very fair. She is sure that the Trustees have reviewed this contract and that if there are modifications to be made, they will make a fine judgment. Mr. Krolick concluded by urging all five Board members to vote for Mr. Winquest.

Joe Wolfe said that the Board of Trustees and the Audit Committee were wrong for appointing three citizens to the Audit Committee as you are not doing your job. The appointment of Dobler – that man is insane so put someone else other than Dobler. The way Dobler speaks is awful and he needs to correct his language. Mr. Winquest is the man so get him a contract as we need him on the job. Mr. Wolfe said that he was on the committee that selected our formal General Manager and that he didn't want him. He knows that Mr. Winquest is a good man and should be our General Manager.

Yolanda Knaack said that she thinks that Mr. Dobler is an excellent choice for the Audit Committee. As to Mr. Winqest, there are a lot of things that she likes about him as he lets the Board make the important decisions and bring things to the Board which the previous General Manager didn't which bothered her. The Board should hire Mr. Winqest because we have had two really bad General Managers so hire him for a year instead of three years. This has nothing to do with Mr. Winqest and that she assumes that the Board has looked at other northern Nevada general improvement districts to see what they pay to make sure we are paying similar or whatever.

**D. APPROVAL OF AGENDA (for possible action)**

Chairman Callicrate asked for any changes to the agenda, none were received, so the agenda was approved as submitted.

**E. REPORTS TO THE IVGID BOARD OF TRUSTEES\***

**E.1. Audit Committee Chairman Matthew Dent**

Audit Committee Chairman Matthew Dent said that an Audit Committee meeting was held and that some of the topics that were touched on were the whistleblower program, which District General Counsel is looking into and we will have an update at our next meeting; we had an update from the Controller and the Director of Finance about reconciling the 4404 forms; and had an update on the CAFR and the fourteen points and Staff will be categorizing those and bring them back at the next meeting for a deeper dive. We are allowing the Director of Finance to take a stab at it before going with a consultant. For Dillon's Rule, District General Counsel gave an update with a PowerPoint presentation that will be added to the website and Trustee Schmitz had a couple of questions and District General Counsel will be bringing back to us answers to those questions and that the presentation was high level so we will be getting into the weeds on some items and then get them documented so what it comes up again, we can point folks to this information. On Policy 15.1.0, with the appointment of the community members, we are taking steps that other good governments do and that those appointments occurred ahead of schedule. Trustee Schmitz is working with Staff on training and the goal is to get that training done in July and we are staying ahead of schedule on that task. Chairman Callicrate apologized for not attending the Audit Committee meeting.

**F. GENERAL BUSINESS (for possible action)**

**F.1. Review, discuss and possibly appoint Indra S. Winqest as the District's General Manager effective July 1, 2020 (Requesting Trustee: Chairman Tim Callicrate)**

Chairman Callicrate gave an overview on the submitted item. Trustee Schmitz said before she ever become a Trustee, she had several issues to work on with Mr. Winqest and that they brought together a group on trash and parking issues. They have worked together and accomplished their goals as no parking signs are going up and bear boxes are in place. She doesn't know the timing by which former General Manager Pinkerton named Mr. Winqest as the Assistant General Manager. It was the Board that really set the stage for this appointment to occur by adjusting the requirement to reside in Incline Village. The stage has been set, she is here as a new member, and that when she came onto the Board in late January, Mr. Winqest thought she brought a different perspective and he was willing to work with her. They have hired Moss Adams to do an initiative, are implementing a whistleblower program, dealing with COVID, keeping the Board informed, and he has made decisions such as cutting pay, furloughing employees, and opening and now reclosing venues. We are making progress as it relates to internal controls and financial transparency. She appreciates all the time she has gotten to work with him and his Staff and everyone has been absolutely terrific to work with and that he is growing this management team as we move forward.

Trustee Dent made a motion to appoint Indra S. Winqest as the District's General Manager effective July 1, 2020. Trustee Morris seconded the motion.

Trustee Schmitz asked for an amendment to the motion that it be subject to the approval of the contract. Both Trustees (Dent and Morris) declined to accept the motion.

Trustee Wong thanked Interim District General Manager Winqest for his leadership over the past eleven months. She knows that it hasn't been easy as it hasn't only been going through a transition but it has also been in the middle of the pandemic and he has shown his leadership skills during this time. For those that have issues with his coaching and being a board member at his daughter's school, these activities strength his position and those are leadership skills he is building to better serve the community. She

has known him for several years and watched him move up and build up a team at Parks and Recreation who is doing a great job without him there which also speaks a lot to his leadership skills. Trustee Wong concluded by saying that she wholeheartedly supports Mr. Winqest taking on this position. Trustee Morris said that this is special circumstances and thus he will repeat much of what has been said; our Interim District General Manager is an exceptional person. We have had the time to see how he settles into the chair. He is really excited to have a championship team coach which demonstrates how he brings people together and that he sees him doing that with IVGID. He is a great man and in looking at his characteristics, he stepped into a cauldron not only after becoming Interim District General Manager but then we got hit with a pandemic and it is a challenge that is getting tougher and when the going gets tough, the tough gets going. Interim District Manager Winqest is outstanding and he knows that we were all leaping at making the motion so he is pleased to have seconded it. Trustee Dent said he will not repeat and will say ditto to what his fellow Trustees have said. Thank you to Interim District General Manager Winqest for stepping in and giving us the last eleven months as it has been a lot different than his first four years and nine months. It has been a lot different under your leadership and he cares about the Trustees. He is cleaning up a mess, you are making the effort, and thank you for your efforts so far.

Hearing no further comments, Chairman Callicrate called the question – the motion was passed unanimously.

**F.2. Review, discuss, and possibly accept General Manager’s Employment Agreement (Requesting Trustee: Chairman Tim Callicrate)**

Chairman Callicrate said that he would like to give the General Manager an opportunity to make a statement. District General Manager Indra Winqest said thank you for all the comments and that he has enjoyed working with the Board and that he would like to read the following prepared statement:

*“I want to thank the Board of Trustees and the community for their support and the opportunity to lead the District as General Manager. These past eleven months has been unlike any time in our lives. I never thought that I would be managing the District through a worldwide pandemic and all of the daily if not hourly challenges it presents. I would argue it has been the most difficult and challenging time that the District has ever experienced. Times have become*

*anxious, awkward, uncertain and unpredictable. As a District, I feel that we have been able to maintain our composure and make well thought out and intelligent decisions. I cannot thank the community enough for your patience and understanding. Additionally, I am thankful for all of the communication, advice and support that I have received from our Board members. Lastly, I cannot say enough about the resiliency of the IVGID Staff. There is no playbook for what we are enduring. I have been with the District for seventeen plus years and have worked at almost every layer of Staff and management. I have seen many changes over the years and I believe that there are many changes to come. We need to continue to focus on financial efficiency and stability, defining the levels of service that IVGID provides, sustainable and intelligent capital planning with an emphasis of taking care of what we currently have, regional agency collaboration, communication and transparency, and taking care of one of our most precious resources, our workforce. Ultimately, it's about providing our residents and their guests a high level quality of life. Some of the challenges I see facing us in the near future is managing the impacts of COVID-19, planning for technology/information technology infrastructure, workforce and recruitment, economic volatility, as well as onboarding at least one new Board member after this next election. If fortunate enough to become the IVGID General Manager, over the next six months or so, some of my goals are:*

*Effectively manage through COVID crisis;  
Financial reporting;  
Utility reserve fund/rate study;  
Internal controls;  
Transition back to Enterprise Fund Accounting;  
Revisions to Ordinance 7 and in particular beach access;  
Revise punch card accounting;  
Develop and work with the Board to approve a 2020/2022 Strategic Plan; and  
Transition to a new Legal Counsel.*

*I would be happy to review the progress with the Board of Trustees in the next six to nine months. Lastly, listed in the General Manager's employment agreement is the ability to continue to do couple of things that I am passionate about outside of work including serving on the Board of my daughter's charter school and coaching basketball in the community. As mentioned, I do serve on the Board of my daughter's*



*charter school. I have for the past two years and there has never been an impact on my responsibilities due to IVGID. I attend one Board meeting a month and response to a couple hours' worth of emails and telephone calls. I also have been coaching basketball in the community for over ten years. Coaching and mentoring youth in the community is something that I am very passionate about and it's something that drives me and something that makes me the person that I am. I do feel confident that this does not affect my responsibilities due to IVGID. High school basketball season is typically eleven to twelve weeks in the winter months. I work practices around by IVGID responsibilities and games are typically on Fridays and Saturdays. Therefore, I do this on my own personal time. I have been Interim General Manager for eleven months and I coached this past season and I do not think there was any impact on my responsibilities to IVGID. Anyone who has ever worked with me knows I work all hours of the day to ensure that responsibilities are taken care of. Thanks again for your support and this opportunity.*

District General Manager Winquest added that he sent an e-mail to the Board of Trustees, regarding his employment agreement, and that he has decided to remove paragraph 4.2 [request for \$1 million life insurance policy] in its entirety and to reduce the cell phone stipend down to fifty dollars which is what he is getting right now. He is not asking for anything more than what he has, the agreement was negotiated in good faith, and that he appreciates all of the support as everyone did a good job.

Trustee Morris made a motion to accept the General Manager's Employment Agreement with two changes – eliminate paragraph 4.2 in its entirety and in paragraph 4.2.b, reduce to fifty dollars (\$50). Trustee Wong seconded the motion. Chairman Callicrate asked if there were any further comments.

Trustee Schmitz said, in Section 11, Miscellaneous, paragraph 11.1, she would like to change IVGID to Board of Trustees and then in that same paragraph, Board Practices are missing. She would like to suggest on paragraph 8.6, very last point (ii), act as a Board member for the charter school provided that the time for such endeavors does not interfere with his duties. Trustee Schmitz said that she didn't know if this was the time to make changes to the General Manager's job description, specifically agenda packet pages 14 and 15. District General Counsel Nelson said that this was

approved by a separate Board action and that he wouldn't recommend making a change to the exhibit however maybe we could make it 1.1 or as it may be amended from time to time. Trustee Schmitz said that is fine and that she feels that internal controls and Audit Committee is missing within the job description so she finds it acceptable to defer this to another time but that it is something that we should revisit. Chairman Callicrate said that he agrees and it is important so we can judge him and that these were good catches made by Trustee Schmitz and thanked District General Counsel Nelson for weighing in. Trustee Schmitz asked if the Staff could clarify for us what his compensation levels have been compared to this contract and if he or the Director of Human Resources could answer how that level compares to other special districts as she thinks that would be helpful information for the public. District General Manager Winqest said that when he was promoted to the Assistant District General Manager he believes his salary was between \$160,000 and \$165,000 and in the spirit of full transparency, when he was named to Interim District General Manager, he was moved up to what the former District General Manager was making which was \$185,000. Chairman Callicrate said that an e-mail was put together which included the comps in the region and asked the Director of Human Resources to touch upon that information. Director of Human Resources Dee Carey said that was posted on the website. Chairman Callicrate asked for a verbal overview. Director of Human Resources Carey said that she and her team do look at other agencies in the basin that are special districts and that have similar set ups. IVGID doesn't generally compare ourselves to Washoe County. In October 2019, and in anticipation of moving forward with this position, we found that the overall average base is \$208,922. We looked at North Tahoe Public Utility District, South Tahoe Public Utility District, Tahoe City, Sun Valley and Truckee Tahoe Sanitation. As a point of reference, IVGID remains as current as possible and in 2017 our information showed that we were behind the average at that time and we were a negative 9.9% and on the average, with benefits, we were at a negative 15.9%. We are still a little bit behind but that is where we are. Chairman Callicrate said thank you as that puts it into some perspective. Trustee Dent said he missed seeing that in the packet and wished it had been included as quite a few people have asked about it. With the contract, pages 8 and 10, paragraphs 6.8 or 10.1, it is a redundant paragraph when it comes to cause. On 6.8, there is nothing if a future General Manager were to check out and start looking for another job so does negligence work or is there something else if a future General Manager checks out? District General Counsel Nelson said if the General Manager doesn't come to work that would be included with gross negligence and that would be cause but not as an

express language. He has seen a number of these contracts and the cause language in 6.8 is pretty standard but it is subject to Board edit. Trustee Schmitz said that she is not an attorney and that for materially dishonest or gross negligence is that when you add the qualifier, does that leave things ambiguous and what is gross negligence? District General Counsel Nelson said in legal terms, it is important enough to matter. Where it is about material that would be related to finances, Board policies, etc. and that is important enough for people to have an issue. Simple negligence or basic is any situation when someone is harmed from that mistake. It is a low standard and bar and gross is a higher standard and is a really, really big mistake and these are legal terms of art. Trustee Morris said that he is happy with his motion, that he hasn't withdrawn his motion, and that he is willing to add language on 1.1 with the second to last sentence or as amended from time to time by the Board of Trustees. Trustee Wong said that if we want to make changes we must defeat this motion because Trustee Schmitz has suggested some more edits.

Hearing no further comments from the Board, Chairman Callicrate called the question, all Trustees voted in opposition thus the motion was not passed.

Trustee Morris asked Trustee Schmitz to share the changes she would like to see made. Trustee Schmitz said that she would like to change IVGID to Board of Trustees in consultation with the General Manager and then lower in the same paragraph, practices is just missing in that particular paragraph.

Trustee Morris made a motion to accept the General Manager's Employment Agreement with the changes as discussed in this meeting. Trustee Wong seconded the motion. Chairman Callicrate asked if there were any further comments; there were none, so the question was called – the motion was passed unanimously.

Chairman Callicrate said congratulations.

At 6:56 p.m., Chairman Callicrate called for a ten-minute break; the Board reconvened at 7:10 p.m.

**F.3. Discussion about Punch Card Utilization and Accounting – Laying the foundation for a special meeting of the Board of Trustees at a future date (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Navazio gave an overview of the submitted materials. Chairman Callicrate said, agenda versus the packet, do you need a motion because we don't need one to have a presentation and that we are ending this meeting at a time specific due to time constraints with the Board thus it would it be better to set the date/time for a special meeting? Director of Finance Navazio said that is up to the Board and there is no motion needed for item 3. Chairman Callicrate said no motion is needed for the presentation and that the presentation is pretty self-explanatory and that he would like to address this at the special meeting as his preference. He would like to set the future date in the not too distant future and have a separate meeting to go through this item. Director of Finance Navazio said because this was intended to be a table setting, which perhaps is not needed, that he would like to connect with the Board members to see if clarification would be helpful as one of the goals for this item this evening was to get feedback on the information provided. Chairman Callicrate said that he would prefer an individual meeting with the Director of Finance and the General Manager. General Manager Winqest said that he will talk to the Chairman offline about setting a workshop date and that this is a priority for both himself and the Director of Finance. Chairman Callicrate said that the community would like to have a separate, standalone meeting so it won't get lost and that we will touch base tomorrow or shortly thereafter. Director of Finance Navazio said that one of the takeaways from this presentation is timing and scheduling because there are implications to Ordinance 7 so it is important to have the proper context. Chairman Callicrate said that he agreed and that we will get this ironed out very quickly so that it is doable.

**F.4. Review, discuss and possibly amend the District's 2019/2020 budget to re-establish capital project and debt service funds for Community Services and Beach (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Navazio gave an overview of the submitted material.

Trustee Schmitz made a motion to authorize the District General Manager and Director of Finance to amend the adopted Fiscal Year (FY) 2019/20 budget to re-establish capital project and debt service funds for Community Services and Beach. Trustee Dent seconded the motion. Chairman Callicrate asked for further comments, hearing none, he called the question and the motion was unanimously passed.

**G. APPROVAL OF MINUTES (for possible action)**

**G.1. Meeting Minutes of Regular Meeting of May 27, 2020**

Chairman Callicrate asked for changes, none were submitted so the minutes were approved as submitted.

**H. PUBLIC COMMENTS\***

Frank Wright said he is a candidate for the Board and congratulations as you acted as a Board and accomplished some stuff. Take the time and fix things that need to be fixed. This is not a one-man job. The Boards that have been in place for the past years have been nonfunctional and we had a General Manager that did things that the Board wasn't aware of. Now, we have a Board that is engaged, knowledgeable, and does their research and a General Manager that is going to work well with all of us. He is seeing good changes so let's move on.

Diane Becker said that she wanted to address something that occurred at the Audit Committee and at this meeting. She wrote her e-mail about Dillon's Rule because of the concerns submitted by the residents. She is concerned about the presentation made by District General Counsel because in her letter she thinks that you should talk about what you can and can't do. You don't have an opinion rather it appears that you only care about resolving legal disputes with IVGID and the residents. She is hopeful that the attorney will hear what she is saying and look at the expenses and if errors were made, get them corrected. If acceptable, say that as she would really appreciate it.

Yolanda Knaack congratulated Mr. Winquest and said that she thinks the Board did the correct thing in hiring him.

Cliff Dobler said congratulations to Mr. Winquest and that he got one hellava deal; good luck on the next three years. The Board didn't discuss anything about the punch card utilization and that the Director of Finance said it was in accordance with the current practices and procedures so he would like to get those in writing. He would also like to really see what Eide Bailly provided when we paid them \$4,200. He asked for it and what they said was to give an opinion on the punch card accounting. Would it change the CAFR, answer was no, but we don't know how they came to that conclusion? Good job guys and have a good evening.

Chairman Callicrate congratulated Mr. Winquest on becoming the District's General Manager and noted that this is a classic example of someone who works

their way up through an organization, not corporate America which is different rules, and that has always been an ethical individual. He is very happy that the Board of Trustees supported you unanimously.

I. **ADJOURNMENT** *(for possible action)*

The meeting was adjourned at 7:34 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

Attachments\*:

\*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Alexandra Profant (3 pages): Public Comment for Tuesday, June 29 2020 Meeting

Submitted by Aaron Katz (3 pages): Written statement to be included in the written minutes of this June 30, 2020 regular IVGID Board meeting – Agenda item C – Public Comments – Further evidence that the Beach (“BFF”) and Recreation (“RFF”) facility fee(s) do not represent amounts actually “required” to make the District’s beach and/or recreational facility “available” to be used by those whose parcels/dwelling units are assessed

Submitted by Aaron Katz (10 pages): Written statement to be included in the written minutes of this June 30, 2020 regular IVGID Board meeting – Agenda item C – Public Comments – What those who are compelled to pay really get for their Beach (“BFF”) and Recreation (“RFF”) facility fees

Submitted by Aaron Katz (9 pages): Written statement to be included in the written minutes of this June 30, 2020 regular IVGID Board meeting – Agenda item F(2) – Public Comments – Indra Winqest’s proposed employment agreement

Submitted by Linda Newman 5 pages): June 30, 2020 IVGID Board of Trustees Meeting Written Comment by Linda Newman – To be included in the Minutes of the Meeting with my 6-30-2020 public comment

To Board of Trustees IVGID  
Re: Public Comment for Tuesday June 29 2020 Meeting

To the Board, and IVGID Staff,

Thank you for the work you are doing as elected officials and the staff which serves all of us. Susan has been great about getting me paper packets.

Thank you for including a copy of the lawsuit -CIVIL Action 240863 in the Agenda Packet(s).

Thank you for including a copy of the original deed relative to the beaches being dedicated to owners, their tenants, and the owners' guests.

My comments are as follows:

1. It has come to my attention that many are confused about what an architect conservator/ architectural conservator is. Enclosed please find a definition of architecture conservation.

In recent weeks I have had the opportunity to interact with the State Board Of Architecture regarding this term, as it relates to the practice of architecture. I hope the definition clears up any confusion any person may have with the difference between the two professions, which are often complementary and at times get co-mingled. I have made myself available to this state board to assist with getting a definition, for *architecture conservation* added to the state law which governs the design and construction industry, to better educated those not familiar with the profession and its federal standards.

2. In regards to the audit committee, I am in support of and endorse Mr Dobler as a candidate to be included in and added to the audit committee, as a community member at large position.
3. I would like the Board to comment in a formal manner of what your understanding of "enterprise funds" versus "government funds" are. I am not sure I understand, and would be interested to know what informs the difference. I think, after reading Ms. Newman's comments that many might be interested in understanding the difference and what informs it.
4. Also, I am still a candidate for the District One Planning Commission. I spoke with Marcia Berkbigler and when I spoke with her, last, the seat had not been filled. I am still available to fill it, if I am still being considered.
5. In the last meeting, I submitted a committee minutes from the last legislative session relative to HOA investigations and frauds related to construction defects. and that the state often asks for federal agency assists with investigations. This is important to note when the short term rental issues are getting passed to "HOA"s. As the construction defects may and often do interface with utilities provisions. What happens if and when an HOA was never lawfully formed in the first place? We need solutions for people to fix these problems.

Considering adding further "laws" (Short Term Rental) to deepen the mired issue before understanding the planning structure relative to local, regional, state, federal, and certified local governance relative to the overreach of the TRPA, and need to recognize our CAB is tantamount to attack the problems we will face in the future.

The importance of this cannot be overstated.

6. Please allow yourselves the room and breathing space you need, to step back, slow down and first address the matters at hand, which is the AUDIT, and any and all law enforcement requisite to pursue justice, and address the past violations affecting us all, as property, and parcel owners in Incline Village and Crystal Bay- District One in Washoe County Nevada.

Thank you for your time and the civic work you do. I do not envy you with the tasks you undertake, but have confidence in your abilities and am grateful these issues are finally getting addressed!!!

Thank you.

Alexandra Profant  
4 Regal Cr at The Royal Pines  
Incline Village NV 89451  
775.831.3677 home-office  
775.323.9915 mobile



This is Working Draft related to a work product being developed by and for The Tahoe Foundation®  
©The T A H O E Foundation®- Tangible Archives Historicize Our Edification™

(This is an excerpt being sent out as a working draft to working professionals in the realm of architecture, preservation technology, and architectural history, and the academic arena for vetting, suggestions, omissions, etc.)

**To be included in The T A H O E Foundation TAHOE METHOD™  
Glossary of Terms**

*A vocabulary of working professionals in the worldwide design arena.*

*Definitions:*

**architecture conservation**

From Old French *conserver* (verb), *conserve* (noun), from Latin *conservare* 'to preserve,' from *con-* 'together' + *servare* 'to keep.'

The act of architecture conservation in simple terms may be described as:

The act of saving /observing architecture in situ and noting a specific date and time resulting in a deliverable, historic record /archive. The archive is often made up of large drawing(s) or film photography based print(s), on acid free and archival papers and formats.

A series of approaches and skill sets used to derive an historic record through primary research, and observations using specific criteria and standards, defined through the processes known as archival documentation. Architecture conservation is merely a support service, to professional practitioners, trades persons, and historians.

Contrary to the title, it does not include the professional practice of architecture, but is a stand alone artistic and archival practice.

The methods and practice of architecture conservation and the support services it provides causes deliverable products to provide, an historic and accurate record. The services provided in architecture conservation do not require the person providing the services to possess a license in architecture, but rather a grasp of specialized skill sets utilizing the haptic as the means to conduct primary research.

Hand measured drawings supported by film negatives and photography, is the established standard.

An international notation system is used and was established as a part of a larger criteria and standard recognized by Library of Congress of the United States of America, and ICOMOS.(International Council on Monuments & Sites) by the National Park Service Department of the Interior.

The standards are referred to by the Park Service and those in the fields of architectural history and preservation technology as follows: "HABS" (Historic American Building Survey), "HAES" (Historic American Engineering Survey), and "HALS" (Historic American Landscape Survey). The surveys standards address the documenting of 'cemeteries', monuments, and gravestones.

In the planning realm, architecture conservation is helpful to introduce a slowing. (Slowing is sometimes helpful when a private property owner's intent, or a government owned property, slated for demolition, causes the public to mischaracterize a property situation.) The introduction of architecture conservation as a support service often introduces a productive dynamic addressing issues hidden, and short sightedness of those not involved in a complex project, long range views often necessary and the historic record generated from the architecture conservation, addresses the sites' alleged to be a "nuisance, or "blighted".

The historic record, then and often may become a reference point to inspire directives of the owner(s), procure public support or private added funding, and helps a community, or owner to discover a self determinism. This is sometimes realized through reconsideration, or abstention of original intent before including numerous factors (and at times, liabilities), before moving forward with a project's completion or steps to address a phased project intervention, to prevent, and/or arrest potential damage, otherwise unseen.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – FURTHER EVIDENCE THAT THE BEACH (“BFF”) AND RECREATION (“RFF”) FACILITY FEE(S) DO NOT REPRESENT AMOUNTS ACTUALLY “REQUIRED” TO MAKE THE DISTRICT’S BEACH AND/OR RECREATIONAL FACILITIES “AVAILABLE” TO BE USED BY THOSE WHOSE PARCELS/DWELLING UNITS ARE ASSESSED**

**Introduction:** “As part of (IVGID’s)...annual budget process, (each year) the (IVGID) Board... approves a resolution which outlines the billing and collection process(es) set forth in Nevada Revised Statutes 318.197<sup>1</sup> (establishing standby service charges for services and facilities furnished by the District) and 318.201<sup>2</sup> (establishing the method of collection), as well as establishing the amount of the Recreation...(RFF) and Beach...(BFF)...Facility Fee(s)...to be collected.” At its meeting of May 27, 2020, the IVGID Board took action (via Resolution 1879<sup>3</sup>) approving the Final Report for Collection (of the RFF/BFF for FY2020-21 (“the Report”). Both ¶3<sup>4</sup> of Resolution 1879 and ¶II of the Report<sup>5</sup> recited that the sums assigned to the RFF and BFF are required “for the costs of...acquisition, administration, operation, maintenance and improvement of the recreational facilities, including the improvements thereon...equipment and facilities...and of the servicing of bonds issued or to be issued therefor.” But as revealed in the current 6/30/2020 Board packet<sup>6</sup>, that’s not really the truth. And that’s the purpose of this written statement.

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<sup>1</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec197>.

<sup>2</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec201>.

<sup>3</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the IVGID Board’s May 27, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) (“the 5/27/2020 Board packet”)].

<sup>4</sup> See page 108 of the 5/27/2020 Board packet. A copy of this page with an asterisk next to the referenced language is attached as Exhibit “A” to the companion written statement requested to be attached to the minutes of this meeting answering the question what parcel/dwelling unit owners assessed the BFF and/or RFF get for paying their BFFs/RFFs, and incorporated herein.

<sup>5</sup> See page 114 of the 5/27/2020 Board packet. A copy of this page with an asterisk next to the referenced language is attached as Exhibit “B” to the companion written statement requested to be attached to the minutes of this meeting answering the question what parcel/dwelling unit owners assessed the BFF and/or RFF get for paying their BFFs/RFFs, and incorporated herein.

<sup>6</sup> See page 28 of the packet of materials prepared by staff in anticipation of this June 30, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0630\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0630_-_Regular_-_Searchable.pdf) (“the 6/30/2020 Board packet”)]. A copy of this page with an asterisk next to the referenced language is attached as Exhibit “C” to the companion written statement requested to be attached to the minutes of this meeting answering the question what parcel/dwelling unit owners assessed the BFF and/or RFF get for paying their BFFs/RFFs, and incorporated herein.

**What IVGID's Finance Director Tells Those Who Are Compelled to Pay the RFF/BFF What Sums Are Really "Required" to Pay For Such Expenditures:** "Each year, the District budgets for... annual District expenditures for operations, capital projects and debt (service based upon estimated) ...revenues collected from Facility Fees (and)...charges for services paid by customers accessing District (recreational) facilities and programs."<sup>6</sup> In other words, just like tax revenues, the larger the RFF/BFF the greater the expenditure.

**Consequently the RFF/BFF Represent Nothing More Than the Difference(s) Between Estimated Overspending and Revenues Assigned by Staff to the Community Services and Beach Funds:** We've had this discussion before<sup>7</sup>. Instead of limiting spending to estimated revenues, the RFF IVGID involuntarily assesses subsidizes the difference between revenues and overspending staff assign to "recreation." Similarly, the BFF IVGID involuntarily assesses subsidizes the difference between revenues and overspending staff assign to the "beaches." In other words, overspending is linked to the amount of the RFF/BFF; the greater the RFF/BFF, the greater the overspending. Or stated differently, the RFF/BFF have become IVGID's "dependable and reliable" "go to" funding sources to spend rather than spending based upon the just, reasonable and necessary costs staff incur "for the proper servicing of (recreation)...bonds and...the administration, operation, maintenance, and improvement of (our recreation venues, their)...equipment and facilities"<sup>5</sup> after applying revenues from other sources such as fees and sales charges<sup>8</sup>. Without these subsidies, the commercial business operations IVGID undertakes would and do *lose money*.

**In Fact, Ever Since Former Finance Director Gerry Eick Invented the Notion of "Smoothing," the RFF/BFF Have Represented *More* Than Mere Difference(s) Between Estimated Overspending and Revenues Assigned by Staff to the Community Services and Beach Funds<sup>9</sup>:**

**Conclusion:** Therefore the Board's representations to local parcel/dwelling unit owners and the public (via Resolution 1879<sup>3</sup>) of what monies are "required" from the RFF/BFF are *not* accurate. This explains why the RFF/BFF will never be reduced because as the reader can see, District expenditures will always be tied to these funding sources.

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<sup>7</sup> See footnote 5 at pages 468-469 of the packet of materials prepared by staff in anticipation of the Board's April 10, 2019 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-10-19.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf) ("the 4/10/2020 Board packet")]. Or pages 82-83 of the packet of materials prepared by staff in anticipation of the Board's June 13, 2018 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-13-2018.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf) ("the 6/13/2018 Board packet")].

<sup>8</sup> This explains why former IVGID Trustee Chuck Weinberger observed that "*everything* the Board votes on affects the RFF" [see page 55 of the packet of materials prepared by staff in anticipation of the Board's January 26, 2011 meeting ("the 1/26/2011 Board packet").

<sup>9</sup> See pages 138-145 of the packet of materials prepared by staff in anticipation of the Board's July 20, 2017 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_7-20-17.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf) ("the 7/20/2017 Board packet")].

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – WHAT THOSE WHO ARE COMPELLED TO PAY REALLY GET FOR THEIR BEACH (“BFF”) AND/OR RECREATION (“RFF”) FACILITY FEES**

**Introduction:** “As part of (IVGID’s)...annual budget process, (each year) the (IVGID) Board... approves a resolution which outlines the billing and collection process(es) set forth in Nevada Revised Statutes 318.197<sup>1</sup> (establishing standby service charges for services and facilities furnished by the District) and 318.201<sup>2</sup> (establishing the method of collection), as well as establishing the amount of the Recreation...(RFF) and Beach...(BFF)...Facility Fee(s)...to be collected.” At its meeting of May 27, 2020, the IVGID Board took action (via Resolution 1879<sup>3</sup>) approving the Final Report for Collection (of the RFF/BFF for FY2020-21 (“the Report”). Both ¶4(b)<sup>4</sup> of Resolution 1879 and ¶I of the Report<sup>5</sup> recited that the RFF/BFF pay “for the (mere) availability of use of IVGID’s beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates.” But as revealed in the current 6/30/2020 Board packet<sup>6</sup>, that’s not really the truth. And that’s the purpose of this written statement.

**What IVGID’s Finance Director Tells Those Who Are Compelled to Pay the RFF/BFF They Get For Paying the BFF and/or RFF:** “In ‘exchange’ for payment of RFFs and BFFs, property owners (and/or their assignees) are afforded the opportunity to receive up to five Recreation (Picture Passes)...(Punch Cards), or any combination thereof.”<sup>6</sup>

**Conclusion:** Therefore the Board’s representations to local parcel/dwelling unit owners and the public (via Resolution 1879<sup>3</sup>) of what they receive in consideration of forced payment of the RFF/BFF

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<sup>1</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec197>.

<sup>2</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec201>.

<sup>3</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the IVGID Board’s May 27, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) (“the 5/27/2020 Board packet”).]

<sup>4</sup> See page 109 of the 5/27/2020 Board packet. A copy of this page with an asterisk next to the referenced language is attached as Exhibit “A” to this written statement.

<sup>5</sup> See page 113 of the 5/27/2020 Board packet. A copy of this page with an asterisk next to the referenced language is attached as Exhibit “B” to this written statement.

<sup>6</sup> See page 34 of the packet of materials prepared by staff in anticipation of this June 30, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0630\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0630_-_Regular_-_Searchable.pdf) (“the 6/30/2020 Board packet”).] A copy of this page with an asterisk next to the referenced language is attached as Exhibit “C” to this written statement.

and its alleged benefit to real property, are *not* accurate. This is an important distinction because Picture Passes and Punch Cards are benefits to *people* rather than *property* (“the Trustees find that the *owners* of the parcels set forth herein are directly benefited”<sup>7</sup>). What then is the justification for “elect(ing) to have such charges for the forthcoming fiscal year collected on the tax roll (for)...each parcel of real property (*not*) receiving...services and facilities?”<sup>8</sup>

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>7</sup> See §§4(b) and (c) of the 5/27/220 Board packet.

<sup>8</sup> See NRS 318.201(1)<sup>2</sup>. A copy of this page with an asterisk next to the referenced language is attached as Exhibit “B” to this written statement.

**EXHIBIT "A"**



**RESOLUTION NO. 1879**

**A RESOLUTION APPROVING THE REPORT  
FOR COLLECTION ON THE COUNTY TAX ROLL  
OF RECREATION STANDBY AND SERVICE CHARGES  
(ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

Page 2 of 4

**WHEREAS**, said Board met at said time and place and XXXX (X) person(s) appeared and XXXX (X) person(s) protested against the charges made on their property and against said report, and the Board fully heard all persons and considered all matters and was fully advised in the premises, and did by motion revise, change, reduce or modify any of the charges therein which, in its opinion, were so required in order that said charges be equitably distributed among the several parcels of property contained in the report;

**NOW, THEREFORE, IT IS ORDERED** as follows:

1. That protests were not made at or before said hearing by the owners of a majority of separate parcels of property described in said report, and that said Board has jurisdiction to take further proceedings in relation thereto;
2. That all revisions, changes, reductions or modifications required, be made in said report that are, in the opinion of the Board, required to be made in order that said charges be equitably distributed among the parcels of property contained therein, and all other protests are overruled.
3. That said report contains all of the properties within the District that will be benefited by being charged for the costs of the acquisition, administration, operation, maintenance and improvement of the recreational facilities, including the improvements thereon, and of the servicing of bonds issued or to be issued therefor.
4. The Board of Trustees finds that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2020-21 is specifically benefited as follows:
  - (a) Ordinance No. 7 sets forth in detail the specifics of the benefits available to property owners of all properties, whether improved or unimproved.





**RESOLUTION NO. 1879**

**A RESOLUTION APPROVING THE REPORT  
FOR COLLECTION ON THE COUNTY TAX ROLL  
OF RECREATION STANDBY AND SERVICE CHARGES  
(ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

Page 3 of 4

- (b) The Board specifically finds that the availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates, are all benefits which inure to the owners of properties assessed hereunder. The Board also finds that such benefits are provided to said properties whether or not they are developed. ✱
- (c) In conclusion, the Trustees find that the owners of the parcels set forth herein are directly benefited in a fair and reasonable way for the sums which they are charged. ✱

5. That the rates charged for natural, intrinsic and fundamental distinctions are reasonable in their relation to the object of the charges imposed in said report, and that said charges have been apportioned in relation to said natural, intrinsic, fundamental and reasonable distinctions among said rates.

6. That said report, as revised, changed, reduced or modified, if any, is hereby adopted and that all of the charges herein constitute a perpetual lien on and against each of the parcels of property in the amount set opposite their description in said report, which lien is effective as of the date on which general taxes for the fiscal year 2020/2021 become a lien.

7. The Secretary shall file with the Washoe County Treasurer a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the Board, and the Washoe County Treasurer shall enter the amounts of the charges (*in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee*) against the respective lots or parcels of land as they appear on the current Washoe County tax roll, (including children parcels if the parent is closed as defined by the Washoe County Assessor).

8. The Washoe County Treasurer shall include the amount of the charges (*in two separate and distinct lines items identified as Recreation Facility Fee and*

**EXHIBIT "B"**



Report

**FOR COLLECTION ON THE COUNTY TAX ROLL OF  
RECREATION STANDBY AND SERVICE CHARGES**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

This report has been prepared pursuant to the order of the Board of Trustees (herein called "Board") of the Incline Village General Improvement District (herein called "District"), Washoe County (herein called "County"), Nevada, for the purpose of having recreation standby and service charges, herein called ("charges"), for the fiscal year 2020-2021, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders, the Board has adopted charges pursuant to NRS 318.201 through prior annual reports and other actions including:

Resolution Number	Date Approved	Venue Affected	Related Bond Maturity Date
419	10/5/1967	Burnt Cedar and Incline Beach	N/A
420	10/5/1967	Burnt Cedar and Incline Beach	N/A
450	4/16/1968	Burnt Cedar and Incline Beach	N/A
1261	7/13/1976	Golf Courses, Ski Area, Beaches	N/A
1262	7/29/1976	Golf Courses, Ski Area, Beaches, Tennis and Recreation Parcels	2022**
1750	1/14/2004	Golf Courses, Ski Area, Parks, Tennis and Facilities	2014
1785	5/28/2008	Ski Area	2018

\*\* Resolution 1262 related bond issue was part of refunding in 1991, 2002 and 2012.



- I. The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly by the District) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District.
- A. **Dwelling Unit Included in the District Prior to June 1, 1968.** \$330 annual base Recreation Facility Fee for each dwelling unit, whether such unit stands alone or is part of a multiple unit residential structure and whether or not such unit is separately assessed by the County Assessor; and an additional \$500 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area. (For purposes hereof, a dwelling unit shall be placed on the roll at the earlier of the commencement of construction, site preparation, or utility meter installation on any portion of the lot on which the dwelling unit is located.)
  - B. **Other Parcels in the District Prior to June 1, 1968.** For each parcel separately assessed by the County Assessor, which parcel does not contain any dwelling units, \$330 annual base Recreation Facility Fee and an additional \$500 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area.
  - C. **Properties Annexed After June 1, 1968.** Properties annexed to the District after June 1, 1968, shall have an annual base Recreation Facility Fee of \$330. Properties annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area and pay no Beach Facility Fee.
  - D. **Exceptions.** Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes or educational purposes; common areas without occupied structures appurtenant to a condominium or townhouse cluster; and publicly owned lands, are excepted and excluded from the charges imposed by subsections A through C of this section. In addition, any parcel which is (1) undeveloped, and (2) subject to a deed restriction, acceptable to IVGID staff, preventing any and all development of the parcel in perpetuity, which deed restriction is recorded in the Washoe County Recorder's Office, and (3) whose owner agrees to waive in perpetuity on his own behalf as well as on behalf of his successors and assigns any right to demand in the future any recreation privileges arising from or associated with said parcel is also excepted and excluded from the charges imposed by subsections A through C of this section.

Any exception granted pursuant to paragraph I. D shall operate prospectively only from and after the date subsequent to which such exception is approved by the *Board of Trustees* of the Incline Village General Improvement District and no exception as created by the paragraph I. D shall have any retroactive application.

**EXHIBIT "C"**

# Ordinance 7 (as amended March 1998)

In "exchange" for payment of Recreation Facility Fees and Beach Facility Fees. Property owners (and/or their assignees) are afforded the opportunity to receive UP TO FIVE Recreation (Picture Passes), Recreation Punch Cards (Punch Cards), *OR ANY COMBINATION THEROF.*



## **Picture Passes -**

*Non-Transferable Picture Identification*

*Provides for Beach Access at No Charge*

*Discounted Rates at District Facilities and Programs*

## **Recreation Punch Cards -**

*Transferable Punch Card*

✦ *Used to Pay DIFFERENCE Between Resident Rate(s) and Non-Resident Rate(s)*

*Bear a FACE VALUE established by the Board (currently 1/5 for Recreation Facility Fee and (if applicable) Beach Facility Fee*

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM F(2) – PUBLIC COMMENTS – INDRA WINQUEST’S PROPOSED EMPLOYMENT AGREEMENT**

**Introduction:** Now that the Board has appointed Indra Winquest to be permanent GM<sup>1</sup>, here our Chairperson seeks Board approval of an employment agreement he arguably negotiated<sup>2</sup> with our new General Manager (“GM”). Because it’s one thing to appoint Indra as GM, and quite another to give away the store to him in the form of a compensation and benefit package, I object. And that’s the purpose of this written statement.

**Prelude:** We all know Indra is a personable fellow. Moreover, by-and-large he is respectful and courteous. However, his demeanor is no reason to make him IVGID’s GM. And it’s no reason to pay him hundreds of thousands of dollars of our Rec Fees, especially when he is neither qualified to be IVGID’s chief executive officer (“CEO”), nor a strong leader.

Although Indra has been an IVGID employee in our Recreation Department for seventeen (17) or more years, what experience does he have with water or sewer utilities? How about solid waste removal? How about negotiating major public contracts? Or public finance when one of the skill sets for the job is the “leadership and management of disparate disciplines (such as)...finance, engineering, operations, administration...and marketing?”<sup>3</sup> Or another is the ability “to turn enterprise(s) from loss to profit/ breakeven”<sup>4</sup> and Indra has failed to generate a profit on any recreational facility or program under his management. So how is \$300,000 or more annually in compensation and benefits (see discussion below) appropriate?

One of Indra’s pet maxims is that no matter what the decision may be, he’s not going to be able to satisfy every one. And he’s right! However, Indra is more interested in being liked by everyone, than in making the right decisions, especially when they are hard decisions. And it seems to me and others I know that Indra would rather pander to the powerful special interest groups in our community than represent local parcel owners’ interests. In other words, he’s not a strong manager. Let me give some examples.

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<sup>1</sup> Given our chairperson’s publicly expressed “love” of Indra, combined with the blind support Indra has received for years from trustees Wong and Morris, it’s obvious a majority of the Board is going to vote in favor of making Indra our permanent GM. It’s a done deal.

<sup>2</sup> See page 4 of the packet of materials prepared by staff in anticipation of this June 30, 2020 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/0630\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/0630_-_Regular_-_Searchable.pdf) (“the 6/30/2020 Board packet”)].

<sup>3</sup> See ¶2 under “Experience,” at page 16 of the 6/30/2020 Board packet.

<sup>4</sup> See ¶4 under “Skills and Ability,” at page 18 of the 6/30/2020 Board packet.

**Beach Guests:** I and others I know believe that the number one problem we have with beach overcrowding is staff's refusal to suggest to the Board a formal guest policy it can administer; one which *only* allows those guests who are physically accompanied by a local parcel/dwelling unit owner with beach access<sup>5</sup>, to access to the beaches. Notwithstanding IVGID holds bare legal title to the beaches, it is nothing more than local parcel owners with beach access' beach steward and fiduciary. In that capacity the beach deed declares that it shall be the IVGID Board which defines parcel owners' beach "guests." Yet staff adamantly refuse to fulfill their duties. And since Indra has been manager of the beaches for at least five (5) or more years, it is really Indra who refuses to fulfill his duties. Why?

Because Indra is terrified of the prospect of "crossing" realtors and short term rental property managers. In other words he's not a strong manager who is committed to doing the right thing and willing to "take the heat." So he'd rather accommodate beach overcrowding, blaming it on something disingenuous like rising Lake Tahoe levels, rather than putting a stop to the current practice of allowing commercial property managers' short term rental customers to access and use the beaches under the pretext they are an unaccompanied property owner's "guest."

**The Hyatt's Two (2) RFFs/Beach Facility Fees ("BFFs"):** At the Board's June 10, 2020 meeting I provided evidence that IVGID's founders drafted the beach deed so that the occupants of hotel/motel rooms would be guaranteed dedicated beach access. And in consideration, when the very first BFF was created, hotel/motel parcels were assessed multiple BFFs based upon their number of rooms available for occupancy. But on July 1, 1982 that all changed. Thereafter, hotel/motel parcels were assessed a single RFF/BFF, regardless of the number of rooms available for occupancy. No one seems to know why this change took place, and as far as I am concerned, IVGID staff have been 100% complacent with hotel/motel parcel owners.

Indra is terrified of the prospect of "crossing" the owners of the Hyatt, Biltmore, Cal Neva, Parkside Inn, Border House, Crystal Bay Motel, etc. In other words he's not a strong manager who is committed to doing the right thing and willing to "take the heat." So he'd rather extend preferential BFFs and/or RFFs to these parcel owners rather than putting a stop to the current practice and returning to the policy initially created under the pretext hotel/motel rooms are not dwelling units.

**Understand That IVGID is NOT a County or City or Unincorporated Town Which Exists to Promote the Health, Safety and Welfare of its Inhabitants. Rather, it's Nothing More Than a Limited Purpose<sup>6</sup> Special District<sup>7</sup> Akin to a Mosquito District:** Therefore we don't have the infrastructure of

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<sup>5</sup> After all, you're not entitled to preferential "guest" pricing at the Championship Golf Course unless physically accompanied by a local parcel/dwelling unit owner who pays the Recreation Facility Fee ("RFF"). So why should it be any different insofar as the beaches are concerned?

<sup>6</sup> Limited to exercising those "basic power(s) for which the district is proposed to be created (for instance, by way of illustration, 'for paving, curb and gutters, sidewalks, storm drainage and sanitary sewer improvements within the district')" with the proviso "the basic power(s) stated in the [general improvement district's ('GID's')] initiating ordinance must be one or more of those authorized in NRS



funding courses to compensate our administrative chief executive officer (“CEO”) what a Washoe or Clark County or Reno or Las Vegas city would pay its CEO. In fact according to Transparent Nevada<sup>8</sup>, the proposed contract’s base pay for Indra is significantly higher than former GM Bill Horn’s and Steve Pinkerton’s. Moreover, it’s by far the highest base pay for any GM of any GID in the State<sup>9</sup>!

### **Understand The Extent of Compensation and Benefits at Least Three (3) Board Members**

#### **Propose Granting to Indra:**

**Section 2: Term of Agreement<sup>10</sup>:** The proposed agreement provides “for a three (3) year term effective July 1, 2020.”

**Section 3: Salary<sup>10</sup>:** The proposed agreement provides for an “an annual base salary...in the amount of...\$195,000” (\$16,250 per month).

**Section 3: Cost of Living Increases<sup>10</sup>:** The proposed agreement provides for “annual...cost of living increases.”

**Section 3: Annual Bonuses<sup>10</sup>:** aka “performance evaluations.” The proposed agreement provides for annual bonuses based upon “performance evaluations.”

**Section 4: Benefits<sup>11</sup>:** In addition to compensation (i.e., “salary”), the proposed agreement provides for: free “health, dental and vision insurance” for Indra as well as his family members (§4.1); free “recreational benefits” for Indra as well as his family members (§4.1) notwithstanding neither he nor any family member is entitled to beach access<sup>12</sup>; \$1 million or more of life and

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318.116, as supplemented by the sections of this chapter (NRS318) designated therein” [see NRS 318.055(4)(b) {<https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec055>}].

<sup>7</sup> See NRS 308.020(2) [go to <https://www.leg.state.nv.us/nrs/NRS-308.html>].

<sup>8</sup> Go to <https://transparentnevada.com/salaries/search/?q=general+manager&page=2>.

<sup>9</sup> For example, according to Transparent Nevada, the Sun Valley GID’s (“SVGID’s”) former GM, Darrin Price, after 31 years of employ with the District (go to <https://www.svgid.com/announcements/publications/>), was paid a base salary of \$96,376.58 (less than 50% of the proposed contract’s base pay). According to the SVGID’s web site, the current GM’s annual salary is \$109,879.62 (go to <https://www.svgid.com/wp-content/uploads/2019SVGIDAnnualCompensationBenefit.pdf>).

<sup>10</sup> See page 6 of the 6/30/2020 Board packet.

<sup>11</sup> See pages 6-7 of the 6/30/2020 Board packet.

<sup>12</sup> Given they do not own property in Incline Village as it existed on June 8, 1968. In other words, in violation of the use covenant included in the beach deed (see [https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach\\_Deed.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach_Deed.pdf))!

disability insurance (¶4.2); up to \$24,000 annually<sup>13</sup> contributed to an Internal Revenue Code 457(b) deferred compensation program<sup>14</sup> (¶4.3); and, a \$100 per month phone/technology allowance (¶4.4).

**Section 5: Leave**<sup>15</sup>: In addition to compensation (i.e., “salary”) and benefits, the proposed agreement provides for: accrual of “four (4) hours of sick leave...each month” (¶5.4); at least 200 hours of “annual vacation leave” (¶5.1); and, paid holiday leave (¶5.3).

**Section 9: Expenses**<sup>13</sup>: In addition to compensation (i.e., “salary”), benefits, and leave, the proposed agreement provides for “reimbursement of reasonable business-related expenses” (¶9) such as food, beverage and entertainment.

**Section 6: Termination of Agreement**<sup>16</sup>: ¶6.4 of the proposed agreement provides that the “General Manager may voluntarily terminate (his) employment at any time by giving not less than thirty (30) days’ notice.”

**Section 6: Severance Benefit Compensation**<sup>16</sup>: In addition to compensation (i.e., “salary”) and benefits, the proposed agreement provides for: a “lump sum cash payment equivalent to” one year’s worth of compensation; the “cash value of (Indra’s) annual vacation pay balance;” and, “the cash value of (Indra’s) then-current monthly medical premiums multiplied by twelve (12);” “if (he) is (involuntarily) terminated...without cause” (¶5.5).

**Section 8: Professional Associations**<sup>17</sup>: In addition to compensation (i.e., “salary”), benefits, and leave, the proposed agreement provides for: “pay(ment of Indra’s) membership dues” in any “professional organization(s)” (¶8.1); payment for “attend(ance) and/or participat(ion) in professional...conferences and events” (¶¶8.2, 8.4); payment of “his regular salary and benefits while traveling to, attending, or participating in (such) professional activities” (¶8.3); and, “reimbursement for...actual ...airfare, rental car...meals, and lodging...costs...incur(red)...as a result of...authorized... professional development activities” (¶8.4).

**Section 8: Third Party Endeavors**<sup>18</sup>: In addition to compensation (i.e., “salary”), benefits, leave, and professional associations, the proposed agreement provides allows Indra to: “coach middle/high school basketball”<sup>19</sup> [¶8.6(1)]; serve “as a board member for (Doral)...charter school”<sup>20</sup>

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<sup>13</sup> See page 10 at <https://www.irs.gov/pub/irs-pdf/p4484.pdf>.

<sup>14</sup> See <https://www.irs.gov/retirement-plans/irc-457b-deferred-compensation-plans>.

<sup>15</sup> See page 7 of the 6/30/2020 Board packet.

<sup>16</sup> See page 8 of the 6/30/2020 Board packet.

<sup>17</sup> See pages 9-10 of the 6/30/2020 Board packet.

<sup>18</sup> See page 10 of the 6/30/2020 Board packet.

<sup>19</sup> Indra is a paid employee of the Washoe County School District; \$5,096.92 in salary and benefits in 2019 (go to <https://transparentnevada.com/salaries/search/?a=washoe-county-school-district&q=indra&y=2019>).

[¶8.6(ii)]; “engage in other outside...activities (such as)...teaching, consulting,(as an) expert witness... speaking, or other non-IVGID connected business for which compensation is paid” (¶8.6); and, charge his time away from his office to “paid or unpaid leave time” (¶8.7).

**Section 1: Duties**<sup>18</sup>: Notwithstanding, the “General Manager shall faithfully, diligently, and to the best of (his) abilities, perform all duties...required (of a GID)...General Manager (¶1.2); “devote the whole of (his) working time, skill, experience, knowledge, ability, labor, energy, attention, and best effort exclusively to IVGID’s business and affairs” (¶1.3); and, be prohibited from “engag(ing) in any employment, activity, consulting service, or other enterprise, for compensation or otherwise, which is actually or potentially in conflict with...the performance of (his) duties” (¶1.4).

**Understand That the Cost of This Compensation Package Will be Paid by Local Parcel/Dwelling Unit Owners Who Are Assessed the BFF and/or RFF as Well as Water/Sewer Rate Payors:** Notwithstanding the Board has budgeted to receive \$3.438 million in 2020-21 tax revenues<sup>21</sup>, the cost of the GM’s proposed compensation will be paid by local parcel/dwelling unit owners who are involuntarily assessed RFFs/BFFs as well as sewer/water utility rate payors. Let me explain.

Like essentially everything else our staff administer, they budget to overspend in the District’s General Fund<sup>22</sup> and then come up with a creative concoctions to cover the deficiency. That concoction is called “Central Services Costs,” and it is funded from transfers from the Community Services, Beach and Utility Funds. And since overspending in the District’s Community Services Fund is subsidized by the RFF, and overspending in the District’s Beach Fund are subsidized by the BFF, at least 73.31% of alleged central services costs<sup>23</sup> are in essence paid by the RFF/BFF<sup>24</sup>.

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<sup>20</sup> I don’t know what Indra is paid, either in salary or benefits, from Doral Academy where he is a board member.

<sup>21</sup> See Schedule B-9 to 5/22/2020 Department of Taxation Form 4404LGF at page 17 of the 2020-21 Budget [[https://www.yourtahoepace.com/uploads/pdf-ivgid/FINAL\\_IVGID\\_2020.2021\\_APPROVED\\_BUDGET\\_FORM\\_4404LGF.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf) (“the 2020-21 Budget”)].

<sup>22</sup> The fund where the GM’s personnel and benefit costs are assigned (see Schedule B-10, page 9 of the 2020-21 Budget).

<sup>23</sup> See page 8 of the 2020-21 Budget. \$106,046 from the District’s Beach Fund and \$972,685 from its Community Services Fund are budgeted to be transferred to its General Fund.

<sup>24</sup> At the Board’s May 27, 2020 meeting I submitted a written statement addressing the District’s “proposed final 2020/21 operational and capital budget” and the need to eliminate RFF/BFF and central services cost subsidies, where at pages 9-12 I submitted a comprehensive discussion of staff’s allocated central services costs assigned to the Community Services and Beach Funds and how it subsidizes overspending assigned to the District’s General Fund. Rather than restating that analysis, I incorporate the same here by reference.

**The Total Cost of This Compensation Package to Local Parcel/Dwelling Unit Owners:** It's difficult to come up with the total for the yearly cost of the proposed contract. But let's take a stab.

According to Transparent Nevada, last year Indra was paid a total of \$204,458.06 in combined salary and benefits based upon \$150,024.45 of regular pay<sup>25</sup>. Given the proposed contract provides for a minimum of \$195,000 of regular pay<sup>10</sup>, with employee taxes, increased vacation/sick pay, and other new benefits like life and disability insurance, and his total compensation package going forward realistically totals approximately \$60,000-\$70,000 more than 2019. That puts us at approximately \$265,000-\$275,000 total. And depending upon future "performance evaluations" Indra can secure from future Boards<sup>26</sup>, total salary and benefits could reach a mind blowing \$300,000 annually! According to Transparent Nevada, last year: David Solaro, Ass't County Manager for Washoe County, was paid \$265,404.93 in salary plus benefits<sup>27</sup>; and, Nancy Paulson, City Manager for Carson City, was paid \$255,341.76 in salary plus benefits<sup>28</sup>. The proposed contract's compensation and benefits package greatly exceed both of these numbers and unlike the administrative CEOs for these two municipalities, IVGID is not a municipality.

**Since it's Obvious the Public Hasn't Had a True Professional Negotiating For it, I Suggest Proposed Modifications Which Should be Incorporated Into the Proposed Contract:**

**Section 2: Term of Agreement<sup>10</sup>:** Let's do a one (1) year term effective July 1, 2020, and revisit the subject in a year. We have many important matters on the calendar [such as the effluent pipeline project, converting back our Community Services and Beach Funds to enterprise funds, retaining a consultant to propose internal controls for our financial reporting, and retaining a consultant to conduct a utility rate and capital reserve stud(ies), adopting a beach "guest policy," reinstating Rec Fees for each of the 700 or more hotel/motel rooms in town, etc.]. Let's see how successfully Indra handles these important matters before we commit to a multi-year contract.

**Section 6: Termination of Agreement<sup>16</sup>:** Let's require ninety (90) days' notice. Given ¶6.4 of the proposed agreement provides that the "General Manager may voluntarily terminate (his) employment at any time by giving (as little as)...thirty (30) days' notice," the District requires additional protection. Given Mr. Pinkerton was required to give the District a minimum of ninety (90) days' notice, I would propose this enhanced amount of notice insofar as Indra is concerned.

**Section 3: Salary<sup>10</sup>:** Let's start Indra's salary at \$182,000 (the published pay range for this position starts at \$182,000<sup>29</sup>). Because Joe Pomroy is overpaid<sup>30</sup>, I understand why we have to

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<sup>25</sup> Go to <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>.

<sup>26</sup> Bill Horn regularly received \$25,000 or more annually in performance bonuses.

<sup>27</sup> Go to <https://transparentnevada.com/salaries/2019/washoe/>.

<sup>28</sup> Go to <https://transparentnevada.com/salaries/2019/carson-city/>.

<sup>29</sup> See page 14 of the 6/30/2020 Board packet.

overpay Indra. However, I don't think the proposed level of compensation is right given: IVGID is not a true municipality and under Indra's stewardship; Indra doesn't have the skills and experience publicly disseminated for the job; and, the public's recreation business enterprises continue to lose nearly \$7 million annually.

**Section 3: Cost of Living Increases<sup>10</sup>:** They should be deleted from the proposed contract. Notwithstanding, with a one (1) year contract term there's no need for "annual...cost of living increases." Even if the proposed term remains at three (3) years, there's no need for cost of living increases given a new contract will be negotiated within a scant three (3) years and Indra's salary level is already excessive.

Furthermore, and especially with the challenges of COVID-19, the public had no idea staff were awarding "other management-level IVGID employees...annual...cost of living increases" (§13.2). The time to put an end to these regular, annual increases is now. Let's see if Indra is able to bring this about within the next year.

**Section 3: Annual Bonuses<sup>10</sup>:** They should be deleted from the proposed contract. I have no problem with "performance evaluations." However when they translate into additional compensation, I do. Call them what you like, but we should not be paying any of our public employees bonuses. If they feel the need for bonuses, perhaps they should seek employment in the private sector?

Furthermore, since these bonuses are at "the sole discretion of the Board, we don't need a provision in an employment contract for a future Board to choose to award a bonus. Stated differently, Indra is not prejudiced if this provision of the proposed contract (§13.3) is deleted.

**Section 4: Benefits<sup>11</sup>:** Free recreational/beach privileges should be deleted from the proposed contract. I and others I know have a problem with awarding public employees and their family members free access to and use of the public's recreational facilities, when the public is required to pay. Additionally, given Indra is not a local property owner, the beach deed expressly prohibits his and his family's personal access and use and he knows this. I therefore recommend that this free use be stricken from the proposed contract. With this exception, I don't have an issue with the remainder of this portion of the proposed contract.

**Section 9: Expenses<sup>13</sup>:** Reimbursement of business like expenses should be deleted from the proposed contract. The Board and Indra still don't get it. We're *NOT* a business. We're government. Therefore none of our expenses are legitimate business expenses. I don't have an issue with legitimate government expenses, however, that's not what we're talking about here. I therefore

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<sup>30</sup> His base pay is \$180,000 or more annually. According to Transparent Nevada, last year Mr. Pomroy was given base pay of \$173,255.49 and with salary and benefits, he received \$231,588.02 of total compensation. Add "cost of living increases provided to other management level...employees" (§13.2), and he's currently being paid \$180,000 or more in base pay.

suggest that reimbursement provisions should be changed to “reimbursement of reasonable *government-related expenses.*”

**Section 6: Severance Benefit Compensation**<sup>16</sup>: Severance pay should be deleted from the proposed contract. I have no problem with awarding Indra the “cash value of (his) annual vacation pay balance” upon termination without cause. However I do have a problem when it comes to a year’s worth of compensation, and “the cash value of (his) then-current monthly medical premiums multiplied by twelve (12).” The public should not be paying any of our public employees severance compensation. They’re “at will” employees, as is our GM (§6.2). If they feel the need for the guaranty of severance pay, perhaps they should seek employment in the private sector?

Moreover, a year’s worth of severance pay is outrageous! Bill Horn never received more than three (3) months worth of severance pay, and the current county manager receives no more than six (6) months. The provision requires deletion/modification.

**Section 8: Professional Associations**<sup>17</sup>: This section should be deleted in its entirety from the proposed contract. NRS 89.320(10)<sup>31</sup> defines a professional as one who engages in:

“any type of personal service which may legally be performed only pursuant to *a license, certificate of registration or other legal authorization.*”

But this *doesn’t* describe Indra. So there is little need to grant him the right to “attend and/or participate in professional...conferences and events” (§8.2, 8.4) at the public’s expense. Nor to “pay (his) membership dues” in a “professional organization” (§8.1). Nor to “reimburse...(travel) costs... incur(red)...as a result of...professional development activities” (§8.4). This entire section should be deleted.

**Section 8: Third Party Endeavors**<sup>18</sup>: This section should be deleted in its entirety from the proposed contract. Indra is being hired as a full-time employee (§1.1). He is required to “devote the whole of (his) working time...ability, labor, energy (and) attention...to IVGID’s business and affairs” (§1.3). On the one hand he is expressly prohibited from “engag(ing) in any “employment, activity, consulting service, or...enterprise, for compensation or otherwise...which interferes with the performance of (his) duties” (§1.4). Yet in contrast, §8.6 allows him to: “coach middle/high school basketball;” serve “as a board member for (Doral)...charter school;” and, “to be a consultant, expert witness, or speaker; *all for compensation* no less!

Indra needs to make a decision. Either “devote the whole of (his) working time...ability, labor, energy (and) attention...to IVGID’s business and affairs,” or be a basketball coach. Or charter school board member. If he wants to engage in these extraneous activities, let him use his vacation time for this purpose. This entire section should be deleted.

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<sup>31</sup> See <https://www.leg.state.nv.us/NRS/NRS-089.html#NRS089Sec020>.

**Conclusion:** Given Indra's appointment is pre-ordained, it makes little sense to argue against his appointment. However as I stated, there's a difference between Indra's appointment as GM and the provisions of his contract. Since there are some bothersome provisions which I've outlined above, I hope that Board members will adopt modifications. But why do I think they won't?

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of some of the reasons why.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

## June 30, 2020 IVGID Board of Trustees Meeting Written Comment

By: Linda Newman – To be included in the Minutes of the Meeting with my 6-30-2020 public comment

### Our Village Voice

Tuesday June 30th, 2020



How does the 2020 IVGID General Manager Contract stack up against the 2019 Washoe County Manager Agreement with Eric Brown?

We decided some comparisons are in order for the Board and our citizens to make an informed decision before committing to a three year contract with an unknown price tag for the only candidate eligible for the position.

#### GEOGRAPHICAL, FINANCIAL DATA AND SERVICES

Washoe County is the second largest County in Nevada. Incline Village/Crystal Bay is very small unincorporated area of Washoe County

Washoe County has 6,542 square miles of area and Incline Village has 22 square miles - 298 times larger

Washoe County in 2010 had a population of 471,519 and Incline had 8,777

Washoe County has 12 cities and Incline Village is a sole city.

Washoe County has 2,599 full time equivalent employees. IVGID has 258. WC is 10 times the size

Washoe County had \$612 million in General and Program Revenues. IVGID had \$48 million. WC is 12.75 times the size

Washoe County provides: General Government, Judicial, Public Safety, Public Works, Health and Sanitation, Welfare, Culture and Recreation and Building Permits. IVGID provides General Government Administration, Water, Sewer, Trash and Recreational Services. The County's powers are geometric compared to IVGID's limited powers as a general improvement district.

#### HIRING PROCESS

Washoe County permitted Washoe County employees to apply for the position as well as conducting a nationwide search for County Manager. A community based panel was assembled to interview the candidates. The three top candidates were brought to the Commissioners for a



public interview. Mr. Brown was selected by the Commissioners in a public meeting.

The IVGID Board did not open or advertise the position for any applicants beside Mr. Winqest. The IVGID Board customized the GM Job Description and Qualifications to create Mr. Winqest's eligibility.

## CONTRACT COMPARISONS

Brown got a 2 year contract. Winqest gets a 3 year contract

Brown gets a salary of \$222,560 per year. Winqest gets \$195,000

Brown will get severance pay of 6 month's salary. Winqest gets 12 months

Brown gets a shot at a bonus. Winqest does not get an automatic shot at a bonus. The Board, however, can vote to approve a bonus at its sole discretion

Brown cannot sell back his vacation pay. Winqest can

Brown gets a car allowance of \$600 month. Winqest is unknown

Brown is provided a cell phone. Winqest gets \$100 per month

Brown gets \$2,000 per year for dues. Winqest gets an unlimited amount subject to Board approval

Brown gets a procurement card with a limit of \$500 per year for meals. Winqest is unknown

Brown gets a moving allowance of \$7,500. Winqest is not moving

Brown gets up to \$4,000 per year for Professional Development Expenses. Winqest is unknown

Brown was required after 6 months to provide a performance assessment. Winqest has no requirement

Winqest gets a \$1,000,000 insurance policy to benefit his family. Brown unknown

Winqest gets approval to take an unspecified amount of time from his full time paid position to honor his other professional commitments to high school coaching and board membership on a Charter School. Other professional commitments are not included in Mr. Brown's contract.

Both gentlemen get Health and Retirement Benefits but no comparison can be made at this time

Both have an annual performance review

## RESUMES

Brown brings over 20 years of a robust executive leadership and management background in a variety of organizational settings, including multiple Fortune 500 companies. He has extensive experience in consumer brand management with a variety of consumer product companies, including The Procter & Gamble Company, H.J. Heinz, and Bumble Bee. Brown is a former chairman of the California Cable and Telecommunications Association (CCTA), and is a recipient of the prestigious National Cable & Telecommunications Association Vanguard Award for excellence in cable operations, and the cable industry's CTAM Chairman's Award for excellence in cable marketing.

For the past nine years, Mr. Brown was President & CEO and founder of California Telehealth Network which is the largest FCC funded statewide telehealth network in the US serving over 300 clinics and hospitals in rural and medically underserved urban California communities. He maintained ongoing professional relationships with representatives from the Federal Communications Commission, California Public Utilities Commission, California Broadband Council, municipal government leaders as well as representatives from statewide education and telehealth networks from other states.

Brown received his Master of Business Administration in Marketing and General Management from the University of Virginia Darden School of Business, and his Bachelor of Science degree in Political Science from the University of California in Los Angeles. (This information along with his complete resume can be found on the Washoe County Website)

Winquest brings five years of experience as IVGID's Director of Parks and Recreation, approximately 3 months as Assistant GM and 11 months as interim General Manager.

Winquest received a bachelor's degree from University of California - Santa Cruz in Global Economics with a minor in Latin America Studies.

**BROWN RECEIVES 14% MORE IN BASE SALARY THAN WINQUEST FOR A GOVERNMENTAL ENTITY TEN (10) TIMES THE SIZE.**

We would provide more on retirements and benefits if we could locate the information

All of the above data has been obtained from various sources published by Washoe County and IVGID.

### Our Village Voice

Monday June 29th, 2020



On June 30, 2020, IVGID Board of Trustees will attempt to ramrod through a 3 year contract for Indra Winquest to become General Manager effective one day later on 7/1/2020.

First, a little background is in order. Former General Manager Pinkerton unilaterally appointed Director of Parks and Recreation Indra Winqest as Assistant General Manager in May of 2019. One month later, GM Pinkerton announced his resignation and effective August 2, 2019 the Board unanimously approved Mr. Winqest to serve as Interim General Manager. The Board indefinitely postponed any decision on a search for a new General Manager and instead wrapped their arms around Mr. Winqest. However, in order for Mr. Winqest to qualify and serve as General Manager, the Trustees had to change the Job Description and Qualifications to fit Mr. Winqest. So, what did they do?

On December 11, 2019, the Board consisting of Trustees Callicrate, Dent, Morris and Wong unanimously altered the following sections of the GM Job Description:

- Increased the annual salary range from \$100,000 to \$200,000 to \$182,000 to \$230,000
- Changed the Education requirements from a Bachelor's degree in Public Administration, Business, Finance, Accounting, or Engineering to include "relevant work experience with increasing responsibilities which include the management and leadership of a sizable organization." Whatever that means. Winqest received a degree in Global Economics with a minor in Latin America Studies from UC - Santa Cruz in 1998. Mr. Winqest's relevant experience consisted of 5 years as IVGID Director of Parks and Recreation.
- Changed residency from living in Incline Village/Crystal Bay to living within a 45 mile radius. Winqest lives in Reno.

The stage was set and Winqest became eligible, if not necessarily the best qualified, under the newly established Job Description. No need to conduct a search or consider any other candidate. No need for the Board to establish any training or performance objectives or do much of anything except agree to steep increases of 28% above Mr. Winqest's Director of Parks and Recreation salary.

Why 11 months passed without any action by the Board or Winqest on establishing a permanent General Manager position is unknown to us. It is also a mystery as to the absence of any performance standards or review.

## SO NOW WHAT?

On Tuesday, June 30, 2020 a contract is on the Board Agenda for approval. Major items include:

- Three year contract
- \$195,000 per year base salary with annual Cost of Living increases - no floor or cap
- Health, dental and vision insurance - unknown amount
- IVGID contribution to a 457 Program - unknown amount
- Retirement Benefits by way of IVGID's existing 401(a) plan - unknown amount
- Five weeks of vacation with Winqest having the right to sell back for cash 50% of the vacation pay
- Approximately 2.6 weeks of annual sick pay
- Paid Holiday Leave - number of days are unknown
- \$1,000,000 Life Insurance Policy with an unknown beneficiary and an unstated cost
- Annual Performance Review - not determined

- Severance Benefit if terminated - One year Salary plus medical premiums

#### THE KICKER

The contract also has the Board's preauthorization for Winquest to coach middle/high school basketball and act as a Board member for a charter school providing the time dedicated is substantially the same as it currently exists. Of course, no one knows, other than Winquest, how much time was historically dedicated to these activities. The High School Girls Basketball team had 27 games last season. They practiced often and some away games take several hours of travel. Winquest also gets paid by the Washoe County School District to be the head coach of the High School Girls Basketball Team. Pay and benefits for 2019 was \$5,097 according to Transparent Nevada. Mr. Winquest's time commitment and responsibilities to the Charter School has not been disclosed.

The Agenda for the Contract does not provide the total costs of the three year contract. It also omits any comparison with previous GM contracts and other Nevada municipality contracts for similar positions.

So there you have it. Do we actually know what Mr. Winquest's lavish contract costs? NO! Transparency? NONE!

Board - Please take this off the agenda.

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2020	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
07/29	Wednesday	TBD	Chateau	Audit Committee Meeting	07/20/2020 8 a.m.	Internal Controls (Navazio) 14 Points (Navazio)
07/29	Wednesday	6 p.m.	Chateau	Regular Board Meeting	07/20/2020 8 a.m.	EXL Media (Raymore) Talk about the refund to the rate payers Utility Rate adjustments (fee schedules) – pushed out from the April 14, 2020 meeting Provide bid results for the installation of the electrical panels (Bandelin) Grant easement to NV Energy for electrical service on Chip Court
08/12	Wednesday	6 p.m.	Chateau <i>(maybe shift to 08/19 and cancel 08/26)</i>	Regular Board Meeting	08/03/2020 8 a.m.	Board Policy 7.1.0 and Board Practice 7.2.0 (Trustee Dent) Export Project Manager RFQ for Legal Services Capital Improvement Projects Board priorities Present Burnt Cedar Pool Conceptual Design IT Licensing Project (Navazio/Gove)
08/26	Wednesday	6 p.m.	Chateau	Regular Board Meeting	08/17/2020 8 a.m.	Approve Burnt Cedar Pool Final Design contract
TRAINING	TRAINING	TRAINING	OML TRAINING Audit Committee (including at large members and BOT)	OML TRAINING Audit Committee (including at large members and BOT)	AVAILABLE DATES PLEASE PICK ONE	August 4 (afternoon), 5 (afternoon), 7, 12, 14, 17, 21, 27, 28
09/09	Wednesday	6 p.m.	Chateau – CONFLICT <i>(maybe combine with 09/30 and have one meeting on 09/23)</i>	Regular Board Meeting	08/31/2020 8 a.m.	09/23 is available at the Chateau
09/30	Wednesday	6 p.m.	Chateau - CONFLICT	Regular Board Meeting	09/21/2020 8 a.m.	09/23 is available at the Chateau
10/14	Wednesday	6 p.m.	Chateau	Regular Board Meeting	10/05/2020 8 a.m.	
10/28	Wednesday	6 p.m.	Chateau	Regular Board Meeting	10/19/2020 8 a.m.	
11/11	Wednesday	6 p.m.	Chateau	Regular Board Meeting	11/02/2020 8 a.m.	Review of the Watermain Project (see award made on 06/23/2020)
11/25	Wednesday	6 p.m.	Chateau	Regular Board Meeting	11/16/2020 8 a.m.	Typically cancelled
12/09	Wednesday	6 p.m.	Chateau	Regular Board Meeting	11/30/2020 8 a.m.	Review of the Washpad Project (see award made on 06/23/2020)
12/30	Wednesday	6 p.m.	Chateau	Regular Board Meeting	12/21/2020 8 a.m.	Typically cancelled

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
01/13	Wednesday	6 p.m.		Regular Board Meeting		
01/27	Wednesday	6 p.m.		Regular Board Meeting		
02/10	Wednesday	6 p.m.		Regular Board Meeting		
02/24	Wednesday	6 p.m.		Regular Board Meeting		
03/10	Wednesday	6 p.m.		Regular Board Meeting		
03/24	Wednesday	6 p.m.		Regular Board Meeting		
04/14	Wednesday	6 p.m.		Regular Board Meeting		
04/28	Wednesday	6 p.m.		Regular Board Meeting		
05/12	Wednesday	6 p.m.		Regular Board Meeting		
05/26	Wednesday	6 p.m.		Regular Board Meeting		
06/09	Wednesday	6 p.m.		Regular Board Meeting		
06/30	Wednesday	6 p.m.		Regular Board Meeting		

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware
TRPA EIS Contract at Diamond Peak
WCSD Joint Agreement
Split Ordinance (allow 45 days ahead of action)

\*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplished no later than June 1, 2021.