

MINUTES

REGULAR MEETING OF AUGUST 10, 2021 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, August 10, 2021 at 6:00 p.m. This meeting was conducted at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

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

Members of Staff present were Director of Finance Paul Navazio, Director of Public Works Brad Underwood, Director of Human Resources Erin Feore, General Manager Diamond Peak Ski Resort Mike Bandelin, Director of Information Technology Mike Gove, and Controller Marty Williams.

Members of the public present were Steve Dolan, Denise Davis, Cliff Dobler, Aaron Katz, Judith Miller, and others.

C. INITIAL PUBLIC COMMENTS*

Aaron Katz said he has several written statements to be included with the minutes of the meeting. He would like to talk about the proposed contract with Tri-Strategies for legislative advocacy, he urges the Board to vote no. Here is a prime example, under NRS 318, where the Board can tell him where you can spend public money for these services. If you cite implied power, doesn't Dillon's rule say that a public agency has no business exercising the power? If there is any question, then you don't have the power. Go and take a look at the other 84 GID's to see if they hire State legislative advocates, the answer is zero, they don't. When the answer is no one else is doing, it is suggesting you probably don't have the power. It will be over \$100,000 spent in advocacy services and don't we have better things to spend this money on? Another bit of a complaint, he has learned that the General Manager had a meeting on July 9 with the Washoe County Manager about managing their own parks so did you or didn't you have this meeting as he would like to hear?

Judith Miller said it has been awhile and that it is good to see you. She thinks that the Audit Committee has done an outstanding job in putting together the

whistleblower policy and many, many other accomplishments and therefore they deserve to be congratulated. Hope you will fill the vacancies and do so in short order. She thinks that the punch card has worked out very well this summer and that could be due to the pool not being open. It is still chaotic at Ski and Incline Beach and she hopes that the General Manager's Ordinance 7 Committee will find a way to set a guest limit as she doesn't want to see someone take out their credit card and bring in 50 people. The other thing she wants to mention again is that sometimes IVGID doesn't realize it is a public agency as she sees signs and it makes her wonder if we have a good idea of what a public agency can do and can't do. It was pretty surprising to see the signs about no trespassing on public property/trails. Yes, IVGID does need to protect our property and assets. Finally, she noticed on the website that there is a list of vendors that IVGID is recommending. We can have a list but IVGID just shouldn't be recommending.

Cliff Dobler said this summer he spent a lot of time at the Recreation Center taking a lot of yoga classes from some of ladies and his golf game has improved; don't cancel the yoga classes. We have three things that have come up – Raftelis report – really wrong that the report contained that the Utility Fund had all this money and wasn't properly done. It is really in a hole as it has money that is restricted and before a report is brought to the Board, Management should really check it as the Board has enough stuff here. Management should be checking that report for accuracy. Another really important item is his memorandum of August 2 regarding the issuance of the contracts on the Burnt Cedar pool. Take a hard look at that document as you are in violation of the law because you can't issue contracts in excess of available resources. You can't issue a contract in advance of the having the money so he would like the Board to take a hard look at the August 2 memorandum because we didn't have money to do that. On the five-year capital improvement plan, it should be all the capital improvements that are planned.

D. APPROVAL OF AGENDA (for possible action)

Trustee Tonking asked that General Business Item I.5. be removed from the agenda until the Board has a chance to look at Policy 15.1.0. Trustee Schmitz asked if we had to vote on this as she would like to allow it to go forward as it is something that is helpful to the District and while there is a component of Policy 15.1.0, she would suggest that it be allowed to remain on the agenda. Chairman Callicrate said that we will take a vote and asked who was in favor of removal – Trustees Wong, Tonking and Callicrate voted in favor of removal. Board Chairman Callicrate then asked who was in favor of it remaining – Trustees Schmitz and Dent voted in favor of the item remaining. General Business Item I.5. was remove, in its entirety, from the agenda. Chairman Callicrate said it will come back at a future meeting.

E. DISTRICT GENERAL MANAGER UPDATE (for possible action)

District General Manager Winquest went over his submitted report with the following highlights:

- ✓ In response to Ms. Miller's public comments, we had been notified, by Washoe County Sheriff's Office and the North Lake Tahoe Fire Protection District (NLTFPD), of illegal camping and use on our properties. As everyone is aware, NLTFPD has deep concerns about fire and that is why Staff posted signs. He did receive several complaints about those signs, he made a decision to remove some of those signs, and left those on our public works sites. There will be some areas where there will be some signage about use of properties. We have found unauthorized trails built on our property and then uploaded to websites, again unauthorized, that we will have to decommission and that will cost the District money.
- ✓ In response to Mr. Katz' public comment, yes, he did meet with Washoe County and IVGID has submitted an invoice to Washoe County and they are going to pay for the past two years and he has initiated dialogue on the East/West parks and that interlocal agreement. We have been told that the payment has been approved and he will update the Board once payment has been received as well as an update on various interlocal agreements. He has been updating the Board on this actions but not the community.
- ✓ The General Manager's Ordinance 7 Committee met last week and we discussed some of the data that was shared. Staff is working to get the committee more information and we will be meeting again this Thursday. The committee has been sent all the comments, that same information has been distributed to the Board, and it will be posted to the website soon. He is in the process of drafting baseline recommendations that the committee will be reviewing. Finally, as a reminder to the community, the committee is not making decisions rather recommendations are going to the Board of Trustees who will make the decisions.
- ✓ District Strategic Plan – Staff is working on that document; it is scheduled to be on the agenda for the next meeting.
- ✓ United States Forest Service parcel across from the high school – Staff expects to receive next level direction in a month or so.

Trustee Schmitz asked if the District General Manager has talked to Washoe County about the costs related to the dog parks? District General Manager Winquest said yes, and that he has discussed it with both the Assistant County Manager and our Commissioner. He has made it very clear that they provide these services elsewhere and we had that dialogue in a larger conversation about

community support funding. Trustee Schmitz asked if you have a plan on how to deal with the rising fuel costs? District General Manager Winquest said Staff is focusing on that and that is a conversation we will have during the next budget cycle. Staff is trying to be more efficient with our usage and he hasn't thought about it a whole lot but it is on our radar.

F. REVIEW OF THE LONG RANGE CALENDAR (for possible action)

District General Manager Winquest said the next meeting is scheduled for August 25 and that District General Counsel cannot attend a meeting on the fourth Wednesday of the month so we need to move to either Tuesday or Thursday – his preference is later in the week; prefer not on Monday. After checking with the Board, Chairman Callicrate said Tuesday, August 24 is the date. District General Manager said that the scope of work for Dillon's Rule will be added to the long range calendar however he doesn't know for sure when that will be coming forth. Trustee Dent asked if an agenda item could be added to the August 24 agenda for the appointment of a Trustee to the Audit Committee. Trustee Schmitz asked about the Tyler project and said that the Board hasn't received an update; District General Manager Winquest said that he will work with the team to get that added to the General Manager's report. Trustee Wong said that she has a conflict on Wednesdays for the balance of the year. Trustee Schmitz said that there are a number of different contracts that the Board should review some things such as coverage as we didn't do the other part of the policy so she would ask that Staff help us with this and place these items on the Board's long range calendar. District General Manager Winquest said that he and the District Clerk will work on that item.

G. REPORTS TO THE BOARD*

G.1. Verbal report regarding the Audit Committee Meeting of August 10, 2021 (Audit Committee Chairman Raymond Tulloch)

Audit Committee Chairman Raymond Tulloch said that the Audit Committee are short two members, that he would urge the Board of Trustees to treat that as a priority, and noted that Mr. Nolet has withdrawn from consideration so he will leave that with the Board for the moment. The Audit Committee had an update from Davis Farr, it was a good update and there were a few questions raised to be followed up on; everything is moving forward very well. The Audit Committee got an update on internal controls – there is still a lot of work to be done and there was a very lively debate over it. Former Audit Committee At-Large Member Aaron was the liaison and he (Audit Committee Chairman Tulloch) has agreed to step in as the temporary

liaison. On Policy 15.1.0, we ran short of time thus we are planning on holding a special Audit Committee meeting to get that to the Board and he will work with District Clerk to schedule that meeting. There was an inquiry from Mr. Dobler regarding investments and Controller Williams and Mr. Dobler will get together to get that item cleared off. The Audit Committee has a number of items for their long range calendar which he needs to put together. Trustee Schmitz said that Staff has identified that investment earnings had not yet been done to credit the earnings to the effluent pipeline project and Staff will make that adjustment/do that credit.

G.2. Treasurers Report (*for possible action*)

G.2.A. Payment of Bills (*for possible action*) (Requesting Trustee: Treasurer Michaela Tonking)

Treasurer Tonking went over the checks and that work continues to Moss Adams. Trustee Schmitz said that she knows that changes have been made to procurement cards and asked if Treasurer Tonking noted a change. Treasurer Tonking said she knows that those have improved but that she will review and get back to the Board.

G.3. Nevada League of Cities Verbal Report (Requesting Trustee: Treasurer Michaela Tonking)

Treasurer Tonking said that the annual conference is being held in Sparks on August 26 – August 28 and that they have asked for recommendations on State legislation so that can be sent on to the conference. Infrastructure bill has been passed and there is a lot of money allocated to water, etc. and we have spoken to the lobbyist for Nevada League of Cities and that is on his radar.

G.4. 4th Quarter and end-of-the-year Investment Report (Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Navazio went over the submitted report. Trustee Schmitz said on agenda packet page 21, there is a total of \$19 million but on agenda packet page 18 it says we have a total of \$45 million so she is curious about that discrepancy. Director of Finance Navazio explained that agenda packet page 18 is the total and agenda packet page 21 is the investment account with Wells Fargo Securities. Trustee Schmitz said on agenda packet page 18, LGIP Public Works is at \$4.4 million which is a decrease by \$600,000 - where is the rest of the effluent pipeline money? Director of Finance Navazio

said it is all of the above, past practice has been to maintain \$5 million in the State Treasurer's account and that the decrease is because of a bond payment. The money for the pipeline, for this year, is still in the bank account and there is a portion in the State Treasurer's account and that there is no single account where it is held. Trustee Schmitz said so Public Works doesn't have its own separate account in Wells Fargo? Director of Finance Navazio said no.

G.5. District General Counsel Joshua Nelson's verbal report on IVGID v. Mark Smith litigation

District General Counsel Nelson said that the court appointed a special master to review documents and the special master determined that a number of the documents weren't privileged, an objection was filed, and the court has determined that they were not privileged; his firm is in the process of providing those e-mails. The Board of Trustees approved the special master payment and it was conditioned on receiving an accounting of those charges and Mr. Sharp has declined that request and he is filing a motion to compel payment and we will file an objection as we need that detail in order to understand how the public's money is being paid.

H. CONSENT CALENDAR (for possible action)

H.1. Review, discuss, and possibly authorize a procurement contract for Snowmaking Fan Guns; 2021/2022 Capital Improvement Project; Fund: Community Services; Program: Ski; Project #3464SI1002; Vendor: TechnoAlpin USA Inc., in the amount of \$122,600.00 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)

H.2. Review, discuss and possibly approve a procurement contract for the manufacturing and delivery of a replacement Surface Lift; 2021/2022 Capital Improvement Project; Fund: Community Services; Program: Ski; Project #3467LE1703; Vendor: Star Lifts USA, in the amount of \$55,565.00 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)

H.3. Annual Report to Board of Trustees from Audit Committee (Submitted by Audit Committee Chairman Raymond Tulloch)

Trustee Schmitz asked if the contracts been modified to meet General Counsel's requirements? District General Counsel Nelson said yes and he

will make sure that General Manager Diamond Peak Ski Resort Bandelin reviews as well. Trustee Schmitz said that the Audit Committee submission has one minor correction to the report, on agenda packet page 92, 2.6.3., it should be corrected to Not Completed.

Trustee Wong made a motion to approve the Consent Calendar with the revision to the Audit Committee submission as noted. Trustee Tonking seconded the motion. Chairman Callicrate called the question and the motion was passed unanimously.

I. GENERAL BUSINESS (for possible action)

I.1. Review, discuss and possibly approve:

- A. Sole Source Finding**
- B. Procurement Contract for a Replacement Ski Lift Haul Rope – 2021/2022 Capital Improvement Project; Fund: Community Services; Division: Ski; Project # 3462HE1711; Vendor: Fatzer LTD. in the amount of \$71,293.59**
- C. Procurement Contract for a Replacement Ski Lift Haul Rope Services – 2021/2022 Capital Improvement Project; Fund: Community Services; Division: Ski; Project # 3462HE1711; Vendor: Wire Rope Services in the amount of \$24,600.**
- D. Budget augmentation of \$100,000 for CIP Project # 3462HE1711 (Lodgepole Ski Lift Maintenance and Improvements) - Ski Fund (340) from available Community Services Fund (Fund 300) reserves, to support total project costs**
- E. Staff to execute all purchase documents based on a review by Legal Counsel and Staff**

(Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)

General Manager Diamond Peak Ski Resort Mike Bandelin gave an overview of the submitted materials. Board Chairman Callicrate said this work has to be done. General Manager Diamond Peak Ski Resort Bandelin said we have already had a site visit from the District's insurance carrier and we are awaiting a response from them. Trustee Schmitz said she was unclear - this estimate is going to go down or is this insufficient? General Manager Diamond Peak Ski Resort Bandelin said that amount includes the

amount for delivery of the haul rope. Trustee Schmitz said so you misunderstood something? General Manager Diamond Peak Ski Resort Bandelin said the shipping is EXW which is a different term and it means the buyer pays the freight. Trustee Schmitz said so how much is the reduction? General Manager Diamond Peak Ski Resort Bandelin said that the amount includes shipping and delivery so no change. Trustee Tonking said for the 32 week lead time, is it now closer to 16 weeks? General Manager Diamond Peak Ski Resort Bandelin said that is our hope and tomorrow he will have that real conversation with the vendor on scoping out the project.

Trustee Wong made a motion to make the following sole source finding:

IVGID's purchase of a replacement Lodgepole Ski Lift Wire Rope from Fatzer LTD. is exempt from competitive bidding for the following reasons:

1. This purchase is from the result the occurrence of a disaster, including but not limited to, fire, flood, hurricane, riot, power outage or disease (NRS 332.112.1.a). The proposed purchase is a result of an electrical discharge associated with lightning in the vicinity of the ski lift.
2. May lead to impairment of the health, safety or welfare of the public if not immediately attended to (NRS 332.112.1.b). The Wire Rope Service inspection report #21213 dated July 15, 2021 stated (It is highly recommended to replace the entire Lodgepole haul rope immediately).
3. This purchase is for items which may only be contracted from a sole source (NRS 332.115.1.a). Fatzer LTD. provided a manufacturing and delivery date of the wire rope that may meet the required date for installation where as other manufacturer contacted were unable to meet the desired delivery date.
4. The equipment proposed for purchase, by virtue of the training of the personnel or of any inventory of replacement parts maintained by the local government is compatible with existing equipment (NRS 332.115.1.d). Diamond Peak's ski lift system use of wire ropes is predominantly Fatzer LTD.

Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comments, none were received, so the question was called – the motion was passed unanimously.

Trustee Wong made a motion to authorize a procurement contract with Fatzler LTD. In the amount of \$71,293.; authorize a procurement contract with Wire Rope Services in the amount of \$24,600.; authorize a budget augmentation of \$100,000 for CIP Project # 3462HE1711 (Lodgepole Ski Lift Maintenance and Improvements) Ski Fund (340) from available Community Services Fund (Fund 300) reserves, to support total project costs and authorize Staff to execute all purchase documents based on a review by Legal Counsel and Staff.

Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comments, none were received, so the question was called – the motion was passed unanimously.

I.2. Review, discuss and possibly approve a contract with Tri-Strategies, Ltd. to provide legislative advocacy services in the not to exceed amount of \$20,000.00 (Requesting Staff Member: District General Manager Indra Winqest)

District General Manager Winqest gave an overview of the submitted materials and stated that Mr. Ableser is here to answer any questions that the Board may have. Trustee Tonking said, regarding Mr. Katz' public comment, she does know that there are two other GID's that utilize lobbyists; and asked if we will work with others so we can get the most unrestricted funds? Mr. Ableser said that the Governor is on a 45-stop listening tour and that he has very specific listening stops so what we want to do is to maximize your voice on this tour. There is specifically \$2.6 billion dollars that is in the bank right now and along with that Washoe County received in ARAP funds and then coordinate with Mr. Faust as there are three different pots and those pots are dedicated to agencies like ours and he would encourage involvement in all three of those pots. Aside from that, the State has Beautification USA funds that we hope to take advantage of.

Trustee Tonking made a motion to approve the attached contract with Tri-Strategies for legislative advocacy services in the not to exceed amount of \$20,000.00 Trustee Wong seconded the motion.

Trustee Schmitz said we have different needs at different times and that she would like to have a little more clarity on what we are spending it on and that

it would behoove us to do it at an hourly rate which she is more inclined to go with. District General Manager Winquest said this is a very good point made here and that is do we have the ability to move to a monthly retainer or increase the contract if we are spending more hours? District General Counsel Nelson said an amendment to the contract would need to be approved by the Board. Board Chairman Callicrate said that sounds good to him and when we get close to the limit, we would have to increase the contract. Trustee Dent said he feels it would be wiser to go with the monthly rate and they will be burning through hours especially with their attendance at the Board meetings. Trustee Tonking said she agrees and that we will be burning through those hours so she is 100% with Trustee Dent. District General Manager Winquest said what worries him about going with an hourly rate is spending a lot of time with getting direction.

Trustee Tonking amended her motion to include using Fee Schedule – Option 1 (\$3,000 per month) and restated her motion as follows:

Trustee Tonking made a motion to approve the attached contract with Tri-Strategies for legislative advocacy services in the not to exceed amount of \$20,000.00 using Fee Schedule – Option 1 (\$3,000 per month). Trustee Wong seconded the restated motion. Board Chairman Callicrate asked for further comments, none were received, so the question was called – the motion was passed unanimously.

I.3. Review, discuss, and possibly authorize Washoe County Roads Department to replace +/- 2,700 square feet of asphalt pavement damaged by a water line leak; Fund: Utility; Division: Water; Vendor: Washoe County Road Department in the amount of \$97,300. (Requesting Staff Member: Director of Public Works Brad Underwood)

Director of Public Works Underwood gave an overview of the submitted materials and noted that the District won't be paying for any work done on private property and that maybe, later in the year, we might need a budget augmentation. Trustee Schmitz said she wants clarification – neither Washoe County or IVGID will be taking responsibility for repairing the hydronic system? Director of Public Works Underwood said yes, that is correct.

Trustee Wong made a motion to review, discuss, and possibly authorize Washoe County Roads Department to replace +/- 2,700 square feet (SF) of asphalt pavement damaged by a water line leak. Fund: Utility;

Division: Water Distribution (200-22-240-7520); Vendor: Washoe County Road Department in the amount of \$97,300. and authorize Staff to pay the invoice upon receipt and verification of work. Trustee Tonking seconded the motion. Board Chairman Callicrate asked for further comments, none were received, so the question was called – the motion was passed unanimously.

I.4. Review, discuss and potentially adopt Policy 20.1.0 regarding Board correspondence (Requesting Staff Member: Joshua Nelson; Requesting Trustee: Board Chairman Tim Callicrate)

Trustee Schmitz said that sometimes all of us hear answers to public inquiries, so one of her questions is do we have the ability to post responses and would posting responses be potential helpful? She didn't see anything in here that would allow or permit responses to be posted. District General Counsel Nelson said yes, the current policy doesn't include provision but it is certainly something that the Board could include. Board Chairman Callicrate said it is a valid opportunity to work that in. Trustee Schmitz said that she thinks it would be really helpful because maybe people don't have the correct information and District General Manager Winquest will help all of us understand so she thinks it is really important that everyone have that same level of clarity. Trustee Wong said regarding that suggestion, we need to define some very clear guidelines as to what we will respond to and what we won't because she thinks that the entire Board can agree that we get some pretty ridiculous requests from community members and she doesn't want our Staff to feel obligated to have to chase down some of the most ridiculous comments and to one, attempt to understand what they are saying and two, respond them. District General Counsel Nelson said he thinks it would be helpful to include that and some general direction from the Board on which correspondence you would like us to respond to would also be helpful. It could be something as simple as leaving as is and in the current language regarding responses if the Board is comfortable with that general direction and then simply adding a sentence to the end of that paragraph which reads something like "...responses to correspondence, if any, shall be included in the next correspondence..." so if we do respond it is included in the next version so the public can see that. Board Chairman Callicrate said it is broad enough and gives leeway and to Trustee Wong's point – point well taken. Trustee Schmitz said she has one more question for District General Counsel and that is that sometimes we hearing things during public comment that we are trying to squelch people's freedom of speech or what have you so her only question for you, from a legal perspective, is right in the middle of the page where it says "The District reserves the right..." does

this language effectively protect us enough such that this acquisition could not be made. District General Counsel said yes, absolutely, and those categories are intentionally chosen because those are categories of speech that the courts do not provide First Amendment protections and he briefly went over the categories. Trustee Tonking asked if District General Counsel Nelson would be looking at the ones in categories just mentioned and would you be the final decision maker on that. District General Counsel Nelson said no, he would not be the final decision maker however it would be the Chair, General Manager and Counsel, in collaboration, and, in all cases, it would be forwarded to the Board. Board Chairman Callicrate said when one of us receives correspondence, it means all of us receives it, and it is taken very seriously. District General Counsel Nelson said we receive some pretty profane and personal e-mails, none of those or very few rise to the level of defamation so we are not taking it lightly. Trustee Wong said she would like to define the perimeters about responses as she doesn't feel that we have spent enough time discussing them here. She is fine with amending it but she wants this discussed. Board Chairman Callicrate said he thought our legal counsel had put that in towards the end. District General Counsel Nelson said we can leave the current language on agenda packet page 142, paragraph 4 as is, so that means that we would generally not respond to correspondence and then let the individual Board members respond if they wanted to and include that in the next posting and then refer short, factual responses and then the authorized by the District General Manager detailed ones would be included in the Correspondence posting. Add one sentence - responses to correspondence, if any, shall be included in the next correspondence posting.

Trustee Wong made a motion to adopt Policy 20.1.0 entitled Correspondence to the Board of Trustees with the amendment as discussed tonight. Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comments, none were received, so the question was called – the motion was passed unanimously.

I.5. Review, discuss, and potentially approve proposed Whistleblower Policy for Financial (Requested by Audit Committee Chairman Raymond Tulloch) *[Removed from the agenda in its entirety]*

J. MEETING MINUTES (for possible action)

J.1. Meeting Minutes of July 13, 2021

Chairman Callicrate asked for changes, District Clerk Herron said Trustee Schmitz had two small changes that were made and posted to the website. Chairman Callicrate said that the meeting minutes are approved as revised.

K. FINAL PUBLIC COMMENTS*

There were no public comments made at this time.

L. ADJOURNMENT (for possible action)

The meeting was adjourned at 7:45 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:

1. Written statement to be included in the written minutes of this August 10, 2021 regular IVGID Board meeting – Agenda Item I(2) – Public Comments – Wake up Board members, nearly everything Staff do is stupid. And here is another example – using the Recreation Facility Fee (“RFF”) to pay for a lobbyist to advocate for/against Statewide legislation

2. Written statement to be included in the written minutes of this August 10, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Wake up Board members, nearly everything Staff do is stupid. And here is another example – using the Recreation Facility Fee (“RFF”) to develop/maintain private property, and then preventing use of the trail by those whose properties are involuntarily assessed

3. Written statement to be included in the written minutes of this August 10, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Wake up Board members, nearly everything Staff do is stupid. And here is another example – the giveaway of exclusive use of Village Green, on busy weekend days, during the middle of July, for a pittance of our costs

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS AUGUST 10, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM I(2) – PUBLIC COMMENTS – WAKE UP BOARD MEMBERS. NEARLY EVERYTHING STAFF DO IS STUPID. AND HERE IS ANOTHER EXAMPLE – USING THE RECREATION FACILITY FEE (“RFF”) TO PAY FOR A LOBBYIST TO ADVOCATE FOR/AGAINST STATEWIDE LEGISLATION

Introduction: Here our General Manager (“GM”) asks the Board to approve another \$20K contract with Tri-Strategies, Ltd. to provide legislative advocacy services¹ notwithstanding the regular 2021 session has ended. Given the District has no power to exercise this power and the cost is being subsidized by the Recreation Facility Fee (“RFF”) involuntarily assessed against all non-exempt parcels/dwelling units within the District’s boundaries under the guise it pays for the availability to access and use the District’s recreation facilities, I object. And that’s the purpose of this written statement.

Given General Improvement Districts (“GIDs”) Are Not Forms of Government With General Powers, Their Powers Are *Strictly Limited*: We’ve had this discussion many times before, and now we were going to have it again. As a limited purpose special district, a GID’s powers are to be *strictly construed and limited*² to those provided by the Legislature³ as explicitly conferred by its County Board of Commissioners (“County Board”) in the GID’s initiating ordinance⁴, as supplemented if at all, by those “additional basic power(s) granted,”⁵ “sections of this chapter (NRS 318) designated therein,”⁶ and *none other*². So what basic powers has the Washoe County Board expressly granted to IVGID?

¹ See page 2 of the packet of materials prepared by staff in anticipation of the Board’s August 10, 2021 meeting [“the 8/102021 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0810_-_Regular_-_Searchable__.pdf)].

² See A.G.O. No. 63-61, p. 102, at p. 103 (August 12, 1963) [go to https://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/opinions/1963_AGO.pdf]; NRS 244.137(3).

³ See NRS 318.116.

⁴ See NRS 318.055(4)(b).

⁵ See NRS 318.077 which allows a GID “board (to) elect to add basic powers not provided in its formation, in which event the board shall cause proceedings to be had by the board of county commissioners similar, as nearly as may be, to those provided for the formation of the district, and with like effect.”

⁶ See NRS 318.055(4)(a).

IVGID's "initiating ordinance" granted the District the following basic powers: furnishing facilities for streets, alleys and public highways⁷; curbs and gutters⁸; sidewalks⁹; storm drainage and flood control¹⁰; sanitary sewerage¹¹; as well as water¹².

On March 5, 1964 the Washoe County Board supplemented these basic powers⁵ in the following particulars: allowing IVGID to furnish facilities for lighting public streets, ways and places¹³; and, to collect and dispose of garbage and refuse¹⁴.

On November 15, 1965 the Washoe County Board again supplemented these basic powers⁵ in the following particulars: allowing IVGID to furnish facilities for public recreation¹⁵ presumably for the benefit "of the inhabitants..of (Incline Village, Crystal Bay) and of the State of Nevada."¹⁶

And on May 5, 1969 the Washoe County Board again supplemented these basic powers⁵ in the following particulars: allowing IVGID to furnish facilities for electric light and power¹⁷.

Additionally, and "as supplemented by...sections of...chapter (NRS 318) designated therein,"⁵ IVGID may exercise the following powers: to operate, maintain and repair the improvements acquired by the district¹⁸; to furnish "services pertaining to any such basic power which the

⁷ See sec. 3(a) of Ordinance 97, Bill 57, as authorized by NRS 318.116(7).

⁸ See sec. 3(b) of Ordinance 97, Bill 57, as authorized by NRS 318.116(8).

⁹ See sec. 3(c) of Ordinance 97, Bill 57, as authorized by NRS 318.116(9).

¹⁰ See sec. 3(d) of Ordinance 97, Bill 57, as authorized by NRS 318.116(10).

¹¹ See sec. 3(e) of Ordinance 97, Bill 57, as authorized by NRS 318.116(11).

¹² See sec. 3(g) of Ordinance 97, Bill 57, as authorized by NRS 318.116(15).

¹³ See sec. 3(i) of Ordinance 97, Bill 102, as authorized by NRS 318.116(16).

¹⁴ See sec. 3(j) of Ordinance 97, Bill 102, as authorized by NRS 318.116(13).

¹⁵ See sec. 21.5 of former NRS 318.143(1) [SB297, Chapter 413, page 1088, 1965 Statutes]. At the next legislative session this provision was amended to delete the word "public" [see sec 63 of former NRS 318.143(1) {SB408, Chapter 582, page 1714, 1967 Statutes}]. At the same time sec. 24 of former NRS 318.116 was adopted [SB408, Chapter 582, page 1693, 1967 Statutes] which added the basic power of "furnishing recreation facilities." Today this basic power appears at NRS 318.116(14).

¹⁶ See NRS 318.015(1).

¹⁷ See sec. 3(l)(1) of Ordinance 97, Bill 227, as authorized by NRS 318.116(1).

¹⁸ See sec. 3(h) of Ordinance 97, Bill 57, as authorized by NRS 318.145.

district may exercise;"¹⁹ and, to exercise "all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter."²⁰

These are the extent of basic powers IVGID may legitimately exercise. And should there be any fair, reasonable, substantial doubt concerning the existence of any other powers, according to *Dillon's Rule*, that doubt is to be resolved *against the District*, and the power be *denied*¹⁹.

In 1975 the State Legislature directed a study of the methods for creating, governing and financing GIDs in Nevada by the legislative commission²¹. As a result, a commission subcommittee prepared a report which included its findings and recommendations²² insofar as future legislation were concerned. One of its findings was "that there (had been)...a number of districts created that...(we)re performing services that should be provided by counties,"²³ or not at all. One of the reasons why this phenomena was occurring was that "when approached by citizens requesting a service from the county, (commissioners) often suggest(ed) that a general improvement district... (wa)s the only way to provide the requested service (notwithstanding) such districts often d(id) not

¹⁹ See NRS 318.100(2).

²⁰ See NRS 318.210. This provision is really the statutory embodiment of the second portion ("a *municipal corporation possesses and can exercise...those...powers...necessarily or fairly implied in or incident to the powers expressly granted*") of *Dillon's Rule*. "(1) Historically under Nevada law, the exercise of powers by a board of county commissioners has been governed by a common-law rule on local governmental power known as *Dillon's Rule*...(2) In Nevada's jurisprudence, the Nevada Supreme Court has adopted and applied *Dillon's Rule* [see *Ronnow v. City of Las Vegas*, 57 Nev. 332, 341-43, 65 P.2d 133 (1937)] to county, city *and other local governments*. (3)...*Dillon's Rule* provides that a board of (a local government)...may exercise *only* the following powers and no others: (a) Those powers granted in express terms by the Nevada Constitution or statute [here in a GID's initiating⁴ and supplemental⁵ ordinances as supplemented by the sections of chapter 318 designated therein⁴, *and none other*²]; (b) Those powers necessarily or fairly implied in or incident to the powers expressly granted; and, (c) Those powers essential to the accomplishment of the declared objects and purposes of the (GID) and not merely convenient but indispensable. (And, 4)...if there is any fair or reasonable doubt concerning the existence of a power, that doubt is resolved against the (governing) board...and the power is denied."

²¹ See page 1 of Legislative Commission of the Legislative Counsel Bureau, State of Nevada ("LCB"), Bulletin No. 77-11, *Creation, Financing and Governance of General Improvement Districts*, September 1976 ("LCB Bulletin 77-11").

²² See page 2 of LCB Bulletin 77-11.

²³ See ¶III at page 9 of LCB Bulletin 77-11.

have the adequate size or tax base to support (such) services... (Although) this practice was not found to be widespread in the State... it happen(ed) often enough to be of great concern.”²⁴

The concerns of the subcommittee were and are the reality of IVGID. And one of the most obvious examples advocating for/against statewide legislation.

Lobbying Law Makers to Influence State of Nevada Legislation: Even though IVGID may be “interested” in proposed legislation, the simple fact of the matter is that this is *not* a NRS 318.116 basic power. Nor is it *necessarily* incidental to nor to be implied from some other permissible GID basic power (see NRS 318.210). So why is the Board considering another expenditure of \$20,000 or more for this purpose?

Moreover, how many of the eighty-four (84) other Nevada GIDs [as of fiscal year 2011] or more GIDs in the State²⁵ have hired a lobbyist to advocate for/against proposed State legislation? To our knowledge *none* other than IVGID. This serves as evidence hiring a lobbyist is not an appropriate expenditure for a GID to be making.

Conclusion: Staff and the Board just don’t get it. This is just another expenditure which is a waste insofar as local parcel owners are concerned.

So to those asking why your RFF/Beach Facility Fee (“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!

²⁴ See ¶II at page 10 of LCB Bulletin 77-11.

²⁵ See Table 1 of University of Nevada Cooperative Extension Fact Sheet-13-32, Funding Economic Development in Nevada: General Improvement Districts, Frederick Steinmann (2012).

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS AUGUST 10, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – WAKE UP BOARD MEMBERS. NEARLY EVERYTHING STAFF DO IS STUPID. AND HERE IS ANOTHER EXAMPLE – USING THE RECREATION FACILITY FEE (“RFF”) TO DEVELOP/MAINTAIN PRIVATE PROPERTY, AND THEN PREVENTING USE OF THE TRAIL BY THOSE WHOSE PROPERTIES ARE INVOLUNTARILY ASSESSED

Introduction: It doesn't matter what our staff do. Ultimately, it is stupid, stupid insofar as local property owners are concerned. And here we have more evidence; involuntarily charging us to develop private property (the Wood Creek trail), and then preventing those whose properties are involuntarily assessed from accessing and using that property. This is the purpose of this written statement.

The Wood Creek Trail: There are many hiking trails in and around Incline Village/Crystal Bay. And a number of them are on Incline Village General Improvement District (“IVGID”) property. One of them is called the Wood Creek Trail and its head is close to the intersection of Barbara and Jennifer. The trail somewhat mirrors Wood Creek. And it is one of the areas where IVGID pays for defensible space services intended to create a “halo” in the forest protecting all real property in Incline Village/ Crystal Bay, as well as residents, visitors, guests and business customers from major wildfire.

Many local residents as well as Judy and I (and our Golden Retriever Pazi) have enjoyed this trail which leads to Wood Creek and beyond for some number of years.

IVGID’s Announcement This Trail is “Private Property” and No Trespassing is Permitted: This last week we learned to our surprise that this trail is “private property” and no trespassing is permitted. We learned of this state of affairs when visiting the trailhead and we observed the IVGID created sign announcing these facts¹. We didn't realize any of the public's real property was “private property.” Nor did we realize that we could be arrested and prosecuted for trespassing if discovered on Wood Creek Trail.

Now That We Know Wood Creek Trail is “Private Property,” Where Does IVGID Get Off Charging the RFF to Develop/Maintain It? This is prohibited by NRS 318.015(2) and District staff know this! Since defensible space services take place on this trail, the RFF and a portion of the water rates we pay funds these services. And notwithstanding the Board tells us that the RFF allegedly pays for those properties' occupants' “availability” to access and use, now we're told we can't access and use Wood Creek Trail (i.e., “no trespassing”). Besides the fact this represents more evidence the District has lied to us, we want a refund!

Does the Reader Think Wood Creek Trail is the *Only* Trail Local Property Owners Are Financing Which IVGID Contends is “Private Property” And Off Limits to Our Use? Of course not!

¹ And image of this sign appears on Exhibit “A” which is attached to this written statement.

Do You Realize the No Trespassing Sign Was Prepared in House by Our Sign Department and Paid For With the RFF? That's right! Many tens of thousands of dollars on sign machines, materials to prepare signs, an on-staff sign maker (Steve Sathe), and a segregated portion of a Public Works Building for Steve to perform his magic! And where does the money come from for these vital services having nothing to do with making the District's recreation facilities available to be used by those whose properties are assessed? Bueller. Bueller...

It's the RFF stupido!

My July 31, 2021 E-Mail to the Board: Since I was certain our Board had no clue about the particulars shared above because it has abdicated away the ability to administer our parks (including trails) to un-elected staff, on July 31, 2021 I sent an e-mail to the Board wherein I shared the same, and asked members to: order an investigation and report of the extent of similar trail properties; agendize the matter for future Board discussion and action at a future Board meeting; and, refund the portion of our RFF paid for these inappropriate expenditures².

Conclusion: Again, staff and the Board just don't get it. Our recreational facilities, and especially our public parks, don't exist so staff can declare them to be off limits to the detriment of local parcel owners who are involuntarily financially subsidizing them.

If we didn't have staff doing the county's job of contracting and paying for defensible space, administering a trail system not accessible to the public, declaring portions subject to no trespassing, an creating spiffy signs advising local property owners of the same, over compensated and over benefitted employees might not have a job with the District. And we might not have the need for 1,012 or more employees³! And we might not need an over compensated and over benefitted Human Resources Director. And we might not need a multi-hundred thousand dollar in-house payroll system. And we might not need the RFF.

So to those asking why your RFF/Beach Facility Fee ("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!

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

³ Go to <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>.

EXHIBIT "A"

NO TRESPASSING
Private Property
NRS 207.200

EXHIBIT "B"



Judith Miller <pupfarm1@gmail.com>

Fw: More Evidence Everything Your Staff Does is Stupid, Stupid, Stupid - This Time it's IVGID's Wood Creek Trail

1 message

s4s@ix.netcom.com <s4s@ix.netcom.com>

Sat, Jul 31, 2021 at 3:24 PM

pupfarm1@gmail.com

FYI

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

From: <s4s@ix.netcom.com>

Sent: Jul 31, 2021 1:13 PM

To: Callicrate, Tim <tim_callicrate2@ivgid.org>

Cc: <ISW@ivgid.org>, Wong, Kendra Trustee <wong_trustee@ivgid.org>, Schmitz, Sara <schmitz_trustee@ivgid.org>, Tonking, Michaela <tonking_trustee@ivgid.org>, <dent_trustee@ivgid.org>

Subject: More Evidence Everything Your Staff Does is Stupid, Stupid, Stupid - This Time it's IVGID's Wood Creek Trail

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

I keep telling you it's nearly EVERYTHING your beloved staff does. And because none of you do anything, you're just as complacent.

So there's a trail off Barbara and Jennifer in Incline Village that goes along Wood Creek. It's called the Wood Creek Trail. And apparently these lands are owned by IVGID. They're the subject of past defensible space (paid equally by our Rec Fee and the Water rates IVGID charges each of us), park and possibly Public Works services.

What I didn't realize was that this trail is "private property." And that local parcel owners are prohibited from accessing and using it (i.e., "no trespassing") notwithstanding we've been told by Gerry Eick (on March 3, 2016 I believe) that this is a benefit we get from involuntarily paying the Rec Fee ("RFF") [we should consider the cost to be our user fee because no such user fee is charged at this facility]. I have attached a picture of the head of the trail and the no trespassing sign for those of you who might not be familiar.

So now that we know this is "private property," why are staff charging the RFF to pay for the trail's development? After all, doesn't NRS 318.015(2) instruct "that the provisions of this chapter (NRS 318) are not intended to provide a method for financing the costs of developing private property? So why is my RFF and the water rates my home is charged being used to develop this private property? Bueller, Bueller...

I WANT A REFUND!

And whatever other IVGID owned "private property" is my RFF and the water rates my home is charged being used to support/develop those properties?

I ask that this matter be agendized by our chairperson for future Board action. And I ask that the Board order a study and disclosure to the public of the full extent of similar "private properties" owned, developed, maintained, administered with the RFF/water rates

Finally, isn't it wonderful IVGID employs a sign maker (Steve Sathe) at a labor cost (there are additional material and installation costs) charged to our RFF of at least \$10,342 annually (at least for 2019) to make spiffy signs like this one? And you wonder why we have 1,012 or more employees.

Respectfully, Aaron Katz

notresspassing.jpeg
369K

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS AUGUST 10, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – WAKE UP BOARD MEMBERS. NEARLY EVERYTHING STAFF DO IS STUPID. AND HERE IS ANOTHER EXAMPLE – THE GIVEAWAY OF EXCLUSIVE USE OF VILLAGE GREEN, ON BUSY WEEKEND DAYS, DURING THE MIDDLE OF JULY, FOR A PITTANCE OF OUR COSTS

Introduction: It doesn't matter what our staff do. Ultimately, it is stupid, stupid insofar as local property owners are concerned. And here we have more evidence; the giveaway of exclusive use of Village Green for a lacrosse tournament sponsored by an out-of-the-area organization for a pittance of our actual costs. Each year the Tahoe Truckee Lacrosse Association aka High Sierra Lacrosse League ("HSL"), located in Truckee, CA.¹, puts on a lacrosse tournament in the Tahoe Basin. And for 2021, the tournament's location was Incline Village. The athletic fields used for this tournament according to the organizers were the two fields at Village Green, and the two athletic fields at Incline High School. Despite IVGID staff's denial, the District controls use of all of these fields². And the HSL's exclusive use of our athletic fields to the detriment of local property owners and others is the purpose of this written statement.

HSL's Application: On April 20, 2021 Curt Wegener on behalf of the HSL made application to District staff to *exclusively* use both Village Green athletic fields on July 15, 16, 17 and 18, 2021, and just one of those fields on July 24 and 25, 2021, from the hours of 7:30 A.M. – 6:00 P.M., for a Lacrosse Tournament³. Apparently IVGID employee, Tim Kelly, a Recreation Supervisor, at the direction of someone else higher in the IVGID "food chain," approved the application.

What Mr. Kelly Charged HSL For its Exclusive Use of Village Green: A whopping \$225 per field per day⁴. In other words, \$21.43/hour!

What the HSL Charged Teams to Participate in the Tournament: Can you believe a whopping \$1,600 each⁵?

¹ Attached as Exhibit "A" to this written statement is the Internal Revenue Service's acknowledgment of §501(c)(3) status. Note the location next to the asterisk placed on this page. And if one checks with the Nevada Secretary of State, one will discover that the HSL's operations in Nevada are as a foreign (i.e., California) corporation (see entity no. E0335092014-3).

² The District has entered into an inter local agreement with the Washoe County School District which allows the District to use Washoe County School District ("WCSD") recreational facilities in consideration of the reciprocal reverse. Therefore when IVGID sponsors major tournaments like this one, it has access to the high school's athletic fields.

³ That application is attached as Exhibit "B" to this written statement.

⁴ Attached as Exhibit "C" to this written statement is the District's billing to HSL for both sets of dates.

The District's Costs to Make These Athletic Fields Available For the HSSL's Exclusive Use: Not that I believe any of the District's financial reporting because it is intentionally manipulated, but let's look at its most recent (May 26, 2021) budgetary reporting to the State Department of Taxation. The District maintains a "Parks" financial fund which in principle reports revenues, expenses and changes in net positioned assigned to "park" operations. The 2021-22 budget evidences a system wide net *loss* of \$1,105,460⁶ which on average represents a \$3,028.66 loss every day of the year, including the winter months when our parks are covered with snow! And what subsidizes that loss so staff can declare a balanced budget? The Recreation Facility Fee ("RFF") or in this case, an excess fund balance accumulated over the last several years by past RFFs in excess of the District's represented needs.

Now to be fair, the \$1,105,460 loss applies to all park operations (Incline, Preston Field, Village Green, the skateboard park, etc.) system wide. How much is attributable just to Village Green? Staff doesn't share this number with the public. However, the reader can rest assured that it exceeds \$450/day (only 14.86% of the \$3,028.66 system wide number) by a large amount!

How Can These Fields be "Available to be Accessed and Used" by Local Parcel Owners Involuntarily Assessed the RFF When Exclusive Use Has Been Given to HSSL or Anyone Else For That Matter? By now the Board and a good number of community members understand that according to staff, the RFF/BFF allegedly represent "standby service charges" for [the mere 'availability of the use of...(recreation and) beach'⁷] services and facilities furnished by the District"⁸ conditioned upon paying additional user fees at the District's various public recreation and beach venues where user fees are assessed. And insofar as accessing and using public recreation facilities where no user fees are assessed (i.e., the District's parks), listen to former Finance Director Gerry Eick's pronouncement at the Board's March 3, 2016 meeting: because there is essentially no other user fee process to generate a source" of revenue to pay the costs of operating such venues *other than the RFF*, those whose properties are assessed should consider the RFF to be their "user fee substitute."⁹

⁵ Attached as Exhibit "D" to this written statement is a HSSL web page publicizing the tournament. Note the asterisk placed next to the \$1,600 entry/registration number.

⁶ Attached as Exhibit "E" to this written statement are pages 158-159 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2021 meeting ["the 5/26/2021 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf)]. \$1,269,688 of net operational losses less \$416,200 of paper depreciation expenses plus \$249,000 of capital and \$2,972 of apportioned debt service (note the asterisks next to each of these entries).

⁷ See page 186, ¶4(b), of the 5/26/2021 Board packet.

⁸ See page 190, ¶I, of the 5/26/2021 Board packet.

⁹ The Board livestreams its meetings (<http://new.livestream.com/accounts/3411104>). The Board's livestreamed March 3, 2016 meeting ["the 3/3/2016 livestream" (<https://livestream.com/IVGID/events/4912422/videos/114195041>)] where Mr. Eick gave the testimony attributed to him, can be viewed at 29:24-29:38 of the 3/3/2016 livestream.

The fact Village Green was not available to be accessed and used by those whose local properties have been assessed the RFF is testament to the fact the RFF do not represent what staff and the Board tell the public it represents!

Does the Reader Think the HSLL is the *Only* Beneficiary of Staff Giveaways Such as the Subject One at Local Parcel Owners' Expense? Of course not!

My July 29, 2021 E-Mail to the Board: Since I was certain our Board had no clue about the particulars shared above because it has abdicated away the ability to administer our parks to unelected staff, on July 29, 2021 I sent an e-mail to the Board wherein I shared the same, and asked members what they intend to do about this and other similar giveaways once and for all¹⁰. Since I presume *nothing*, "at least I've (now) created a (written) record of the truth!"

Conclusion: Staff and the Board just don't get it. Our recreational facilities, and especially our public parks, don't exist so staff can mete out exclusive access at a pittance of the public's actual cost, to the detriment of local parcel owners who are involuntarily financially subsidizing them, and to the benefit of another "favored collaborator" who uses the public's assets as a fundraiser to financially support its particular cause of the moment¹¹. Here the Village Green is the community's dog park. Each day hundreds of local residents and their pets visit the Village Green to exercise their beloved canines. And each weekend day the numbers increase. And it's not just exercising canines. The Village Green serves as a community meeting place for local residents to share their views in a public forum. And here staff have taken away this important venue and for what? A measly \$225 in gross revenues.

If we didn't allow staff to giveaway our facilities for activities similar to the subject one, over compensated and over benefitted employees like Mr. Kelly¹² might not have a job with the District. And we might not have the need for 1,012 or more employees¹³! And we might not need an over compensated and over benefitted Human Resources Director. And we might not need a multi-hundred thousand dollar in-house payroll system. And we might not need the RFF.

So to those of you 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!

¹⁰ That e-mail is attached as Exhibit "F" to this written statement.

¹¹ According to its web site (see Exhibit "D"), "proceeds from the tournament benefit HIGH SIERRA LACROSSE LEAGUE."

¹² According to Transparent Nevada (<https://transparentnevada.com/salaries/search/?a=incline-village-general-improvement-district&q=kelly&y=2019>) in 2019 Mr. Kelly was paid \$50,928.83 in annual salary and benefits to be a "Recreation Supervisor." In fiscal year 2022, I'm certain the number is appreciably greater.

¹³ Go to <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>.

EXHIBIT "A"

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

FEB 25 2009

TAHOE TRUCKEE LACROSSE ASSOCIATION
INC
C/O STEPHEN C LIEBERMAN
40200 TRUCKEE AIRPORT RD
TRUCKEE, CA 96161

Employer Identification Number:
26-2377488
DLN:
17053353312028
Contact Person:
DALE T SCHABER ID# 31175
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
March 6, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

MAR 4 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

TAHOE TRUCKER LACROSSE ASSOCIATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Letter 947 (DO/CG)

EXHIBIT "B"



FIELD USE APPLICATION

I hereby assume all responsibility for any physical damage to premises or liability incurred as a result of this function. It is understood that the Incline Village General Improvement District reserves the right to impose any requirements felt necessary after review of this application. Should IVGID believe that there is a potential danger to persons or property, or violation of local, state, an/or federal laws, or IVGID rules and regulations based on activities at a given function, then IVGID reserves the right to terminate the function immediately or while in progress. All fees must be paid for facility use up to the time of termination.

I/We understand that the person signing this contract will be on-site during the entire event. Should the person signing this contract not be on-site, IVGID shall assume that fraudulent use of Recreation Privileges has occurred. False or misleading information to attain resident rates at IVGID facilities will be grounds for voiding all recreation privileges issued against the parcel. IVGID reserves the right to pursue any other legal action.

IVGID does not insure to the benefit of any parties utilizing the district facilities be it public liability or damage to the property. Further, although IVGID does not normally require insurance, it does reserve the right to require insurance for specific events. When insurance is not required, renters should understand that they're exposing themselves and/or their organization to significant risks by sponsoring event, and that those risks are significantly higher if alcohol is served. When insurance is required or provided, renters should ensure that coverage includes IVGID "additional insured" and provide a "certificate of insurance" that arrives at the Administration Department not less than 30 days prior to the event.

[Handwritten initials]
Initials

A security deposit is required for many facility reservations. No fees will be refunded if the sheriff's department is called to the event.

The charges for facility rental will be paid at the time of booking. To be eligible for any Incline Village "Resident" rental rates, the applicant must hold and provide staff with a valid IVGID recreation pass, and be current in all taxes and recreation assessments.

[Handwritten initials]
Initials

Should an event be canceled by the applicant more than 30 days prior to the schedule date, all user fees paid will be refunded. Should an applicant cancel the scheduled event within 30 days of the scheduled date, the applicant will forfeit 50% of the user fees.

[Handwritten initials]
Initials

Confirmation indicates the requested facility is available on the date requested. Confirmation does not guarantee facility availability, in the event that circumstances beyond IVGID/s reasonable control prevent the facility's availability (i.e. weather, vandalism, and/or other factors).

It is further understood that should rates change after this application is submitted, but before the date applied for, prevailing rates at the time to the event will be applicable.

[Handwritten initials]
Initials

I/We understand the facility and the grounds around the facility will be left clear of all debris and personal belongings.

PLEASE SIGNIFY YOUR UNDERSTANDING AND ACCEPTANCE OF THE ABOVE POLICIES BY SIGNING THE FRONT PORTION OF THIS FORM & INITIALIZING THE ABOVE STATEMENTS. THIS APPLICATION WILL NOT BE CONSIDERED OR APPROVED WITHOUT YOUR SIGNATURE.

Incline Village Parks and Recreation Department
980 Incline Way, Incline Village, NV 89451 / Ph 775.832.1310 / Fx 775.832.1380

EXHIBIT "C"



TO: Lake Tahoe Lacrosse – Curt Wegener

From: Tim Kelly – Recreation Supervisor - Sports

Date: 7/6/21

Quantity	Description	Price
Lake Tahoe Lacrosse Tournament Field rentals	July 15, 16, 17 & 18 for Village Green upper and lower fields at the non profit rate of \$225 per field a day. $\$225 \times 2 = \450 . $\$450 \times 4 = \1800	\$1800.00
AMOUNT DUE		\$1800.00

Please make check to IVGID.

Thank you

*Incline Village Parks and Recreation Department
980 Incline Way
Incline Village, NV 89451*



TO: Lake Tahoe Lacrosse – Curt Wegener

From: Tim Kelly – Recreation Supervisor - Sports

Date: 7/15/21

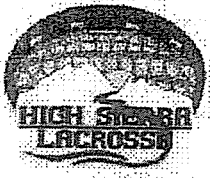
Quantity	Description	Price
Lake Tahoe Youth Lacrosse Tournament Field rental	July 24 & 25 for Village Green lower field at the Non Profit rate of \$225 a day. \$225 x 2 days = \$450. (Just lower field) Sat. 8am – 5pm & Sun 8pm – 3pm	\$450.00
AMOUNT DUE		\$450.00

Please make check to IVGID.

Thank you

*Incline Village Parks and Recreation Department
980 Incline Way
Incline Village, NV 89451*

EXHIBIT "D"



HIGH SIERRA LACROSSE

Supporting and Promoting Lacrosse in Northern Nevada and the Surrounding Areas

Home
Events/Tournaments

Foundation
Programs/Leagues

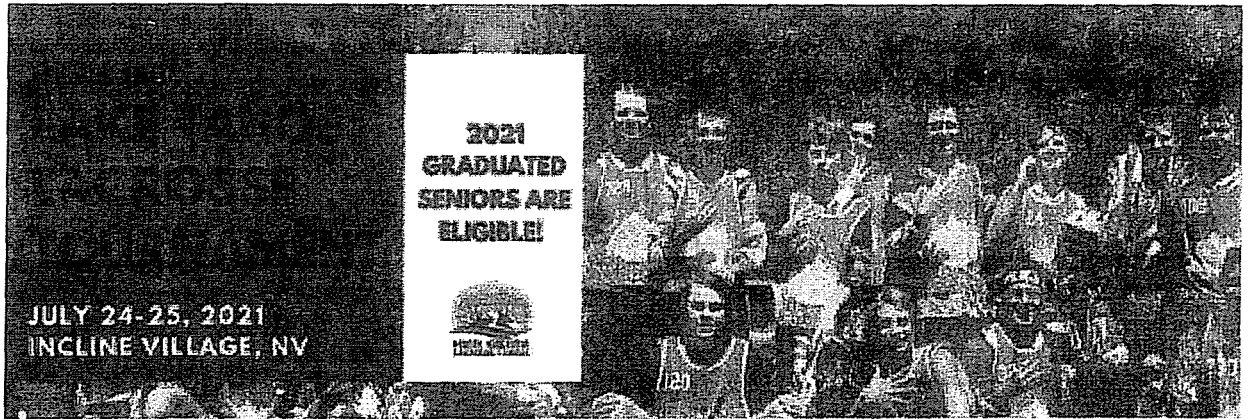
Coaches/Education
Teams

Officials
US Lacrosse

18U Lake Tahoe Tourney

Lake Tahoe Lacrosse
Tournament

18U Lake Tahoe Tourney



JOIN US FOR THE 30th ANNUAL LAKE TAHOE LACROSSE TOURNAMENT!
REGISTER HERE TODAY - SPACE IS LIMITED

THE event for you if you're looking to:

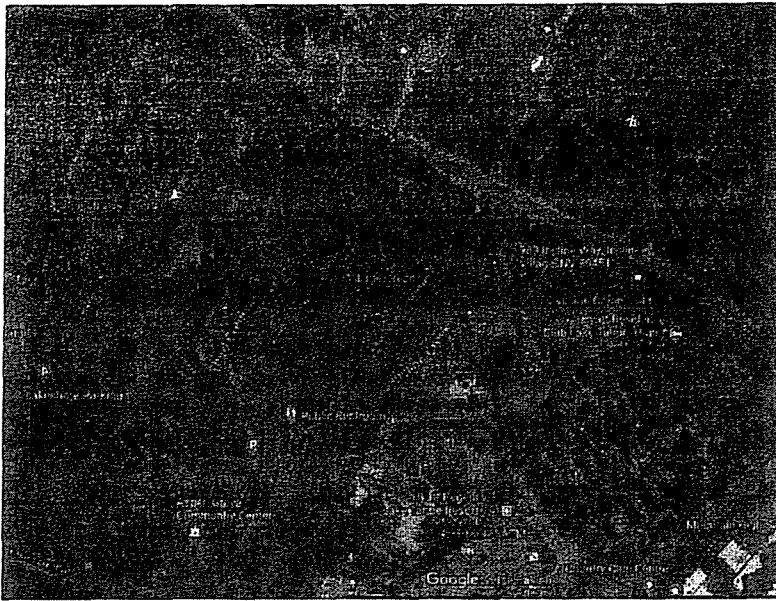
- Play one more tournament with your high school or club teammates
- Tune-up for your first year in college
- Challenge you younger team against college-bound players.
- Play the world's best game in the world's most beautiful place.

DATES

Saturday, July 24, Sunday, July 25, 2021

LOCATION

Incline Village, NV - Village Green



ENTRY FEE/REGISTRATION

Register Here
1,600

THE WEEKEND

- Minimum 4 games over 2 days
- Certified officials
- Scorekeepers/Timers
- Trainer on site
- Concessions
- Tourney Tees

LODGING

Incline Vacation Rentals - Ken Viel, inclinevacations@sbcglobal.net or 800-831-3304.
 NorthStar Resort
 VRBO.com
 Hotels in South Reno area

QUESTIONS

Contact Ian Anderson at ian.anderson@highsierralax.org, or 775-741-4257

Proceeds from the tournament benefit
HIGH SIERRA LACROSSE LEAGUE



#Toughness #Character #Community

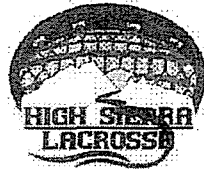


EXHIBIT "E"

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF INCOME, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
PARKS FUND**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
OPERATING INCOME				
Charges for Services	32,505	26,600	60,615	60,615
Facility Fees	728,925	729,978	672,646	-
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	17,800	17,800
Interfund Services	76,558	83,864	84,926	84,926
TOTAL OPERATING INCOME	<u>873,232</u>	<u>874,242</u>	<u>848,087</u>	<u>175,441</u>
OPERATING EXPENSE				
Salaries and Wages	301,629	313,796	365,679	365,679
Employee Fringe	64,421	82,979	89,419	89,419
Total Personnel Cost	<u>366,050</u>	<u>396,775</u>	<u>455,098</u>	<u>455,098</u>
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	314,953	410,653
Insurance	12,060	13,320	13,800	13,800
Utilities	103,249	96,485	96,360	96,360
Central Services Cost	42,300	45,923	51,848	51,848
Depreciation	221,830	280,000	416,200	416,200
TOTAL OPERATING EXPENSE	<u>1,156,175</u>	<u>1,136,535</u>	<u>1,349,429</u>	<u>1,445,129</u> *
NET INCOME (EXPENSE)	<u>(282,942)</u>	<u>(262,293)</u>	<u>(501,342)</u>	<u>(1,269,688)</u> *
NON OPERATING INCOME				
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	453	-	-	-
TOTAL NON OPERATING INCOME	<u>453</u>	<u>-</u>	<u>-</u>	<u>80,000</u>
NON OPERATING EXPENSE				
Debt Service Interest	-	-	99	99
TOTAL NON OPERATING EXPENSE	<u>-</u>	<u>-</u>	<u>99</u>	<u>99</u>
INCOME(EXPENSE) BEFORE TRANSFERS	<u>(282,490)</u>	<u>(262,293)</u>	<u>(501,441)</u>	<u>(1,189,787)</u>
TRANSFERS				
Transfers In	-	-	307,172	2,972
Transfers Out	1,947,781	-	-	-
TOTAL TRANSFERS	<u>(1,947,781)</u>	<u>-</u>	<u>307,172</u>	<u>2,972</u>
CHANGE IN NET POSITION	<u>(2,230,271)</u>	<u>(262,293)</u>	<u>(194,269)</u>	<u>(1,186,815)</u>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
PARKS FUND**

Prior Fiscal Year - Current Fiscal Year - Final

	Actuals FY2019-20	Current Budget FY2020-21	Tentative Working Budget FY 2021-22	Final Working Budget FY 2021-22
SOURCES				
Charges for Services	32,505	26,600	60,615	60,615
Facility Fees	728,925	729,978	672,646	-
Rents	-	12,100	12,100	12,100
Intergovernmental - Operating Grants	35,244	21,700	17,800	17,800
Interfund Services	76,558	83,864	84,926	84,926
Capital Grants	-	-	-	80,000
Proceeds from Capital Asset Dispositions	453	-	-	-
Funded Capital Resources	-	-	95,000	-
Transfers In	-	-	307,172	2,972
TOTAL SOURCES	873,685	874,242	1,250,259	258,413
USES				
Salaries and Wages	301,629	313,796	365,679	365,679
Employee Fringe	64,421	82,979	89,419	89,419
Total Personnel Cost	366,050	396,775	455,098	455,098
Professional Services	78,356	1,170	1,170	1,170
Services and Supplies	332,330	302,862	314,953	410,653
Insurance	12,060	13,320	13,800	13,800
Utilities	103,249	96,485	96,360	96,360
Central Services Cost	42,300	45,923	51,848	51,848
Capital Improvements	-	-	304,200	249,000 *
Debt Service	-	-	2,972	2,972 *
Transfers Out	1,947,781	-	-	-
TOTAL USES	2,882,126	856,535	1,240,401	1,280,901
SOURCES(USES)	(2,008,441)	17,707	9,858	(1,022,488)

EXHIBIT "F"

What We Charged the La Crosse Tournament Promoters to Exclusively Use the Village Green on July 15, 16, 17, 18, 24, and 25, 2021

From: <s4s@ix.netcom.com>
To: Callicrate, Tim <tim_callicrate2@ivgid.org>
Cc: <ISW@ivgid.org>, Wong, Kendra Trustee <wong_trustee@ivgid.org>, Schmitz, Sara <schmitz_trustee@ivgid.org>, Tonking, Michaela <tonking_trustee@ivgid.org>, <dent_trustee@ivgid.org>
Subject: What We Charged the La Crosse Tournament Promoters to Exclusively Use the Village Green on July 15, 16, 17, 18, 24, and 25, 2021
Date: Jul 29, 2021 12:10 PM
Attachments: lake tahoe lacrosse tournament facility use app 2021.pdf, Lake Tahoe Lacrosse Tournament Invoice 2021 - Invoice+.pdf, Lake Tahoe Youth Lacrosse Tournament Invoice 2021 - Invoice.pdf

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Since I am certain NONE of you knew what was charged to the OUT-OF-TOWN (Truckee) Tahoe-Truckee La Crosse Ass'n for its recent Lake Tahoe La Crosse Tournament, I now provide the evidence (attached to this e-mail) because I've done YOUR jobs.

Before I begin, do any of you know what it costs the public to maintain the Village Green? I can't tell you because staff doesn't publicly report this number. However, I can tell you what is budgeted for 2021-22 insofar as all of the public's parks are concerned. Not that I believe any of staff's numbers because we've seen on so many occasions before how they play with the numbers to make the losses appear smaller than they really are, but according to your approved May 26, 2021 budget, we budget to lose \$1,269,688 in operational costs, another \$249,000 on so called "CIPs," and another \$2,972 on debt service, annually, for all of our parks/athletic fields. Since part of these losses includes depreciation, for purposes of this discussion I am going to deduct \$416,200 of depreciation. That leaves us a net loss of \$1,105,460 annually according to staff.

And stated differently, you the Board have authorized charging local property owners \$1,105,460 annually to subsidize the losses intentionally budgeted associated with all of our parks/athletic fields. And remember, these are parks/athletic fields which are as available for use by the general public as a whole which does NOT financially subsidize the losses associated therewith, as local parcel owners are forced to subsidize the same with the RFF. And to put this number into perspective, let's divide it by 365 days in the year. Which equals \$3,028.66/day. Our cost to subsidize these parks and athletic fields, according to staff, is \$3,028.66/day, each and every day of the year!

So what is the cost insofar as just the Village Green is concerned? Why don't you ask Indra? Whatever the answer, I'm certain it's surely MORE than 6.73% of this nearly \$3,030/day number, isn't it? The reason I have used the 6.73% number is because this is the percentage of what we were paid by the tournament's promoters (see discussion below).

What did our staff, Tim Kelly in particular, charge these tournament promoters? According to the documents attached, \$225/day for exclusive use of each of the two Village Green athletic fields. Much less than our actual costs. And this doesn't include the additional administrative costs which are buried in the financials associated with "Recreation" in general. And it doesn't include the additional costs associated with tournament participant beach use (remember, a number of tournament participants were seen on our "so called" private beaches during the subject two weekends. Now how did this happen?).

Let me re-state these numbers a bit differently. Local property owners who pay the RFF were DEPRIVED of the availability to use Village Green, for four (4) of these six (6) prime weekend days in July, because of staff's pursuit of a

paltry \$450/day. And they were DEPRIVED of the availability to use Village Green for two (2) of these six (6) prime weekend days in July, because of staff's pursuit of an even paltrier \$225/day.

Am I the only one who thinks it would have made far more sense to kiss off this combined \$2,250 of revenue (which is probably at least \$56.20 less because payment was made via credit card and we were assessed bank processing fees) and instead make the Village Green available to the public during these two weekend periods? How about getting your priorities straight because you're 100% responsible for the irresponsibility of your staff?

How about we just so "no" to anyone's exclusive use of our facilities or portion thereof, anytime? Or how about raise our pricing dramatically to at least recover ALL of our costs? Or how about we demand that staff dramatically reduce these costs? Or how about we get rid of these money losing venues because if staff can't do any better on controlling costs, we simply cannot afford them? Turn them over to the County and let the county provide for these recreational facilities which is really what it should be doing. How about doing something for GOD's sake rather than being a rubber stamp for irresponsible staff?

So now that you know the facts, what do you intend to do about it?

I expect nothing but at least I've created a record of the truth.

Respectfully, Aaron Katz

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

From: Herron, Susan <Susan_Herron@ivgid.org>

Sent: Jul 29, 2021 8:52 AM

To: 's4s@ix.netcom.com' <s4s@ix.netcom.com>

Subject: RE: Records Request - Use of Athletic Fields and Chateau

Mr. Katz,

Here are the documents for the La Crosse tournaments. I am working on locating the other requested documents which I hope to have to you no later than August 20.

Susan

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

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

Sent: Monday, July 26, 2021 2:51 PM

To: Herron, Susan

Subject: Records Request - Use of Athletic Fields and Chateau

Hello Ms. Herron -

With respect to use of:

The Village Green, Incline High School athletic field(s) (which the IVGID site states is/are owned by IVGID) and any other IVGID athletic fields by I believe High Sierra La Crosse for a la crosse tournament/practice preparation on the weekends of July July 15-18, 2021 as well as July 23-25, 2021;

The Chateau on August 26, 2021 for the Tastes of Incline event; and,

The Chateau on September 15 or thereabouts (I may be off a day or so) for some organization's fashion show;

I would like to examine records evidencing the following:

1. Applications to use each facility;
2. Paperwork required to accompany each application according to Resolution 1701;
3. Application Fee to accompany each application;
4. To the extent not included in items 1-3 above, IVGID's approval for each application evidencing who at IVGID approved;
5. To the extent not included in items 1-3 above, the amounts to be paid to IVGID pursuant to each application;
6. All e-mails from and to IVGID with respect to requesting approval to use and approval of that request.

Thank you for your cooperation. Aaron Katz