

# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **Wednesday, December 9, 2020** in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directives 006, 016, 018, 021, 026, and 029, 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, December 9, 2020) or via telephone (the telephone number will be posted to our website on the day of the meeting).

- A. PLEDGE OF ALLEGIANCE\*
- B. ROLL CALL OF TRUSTEES\*
- C. INITIAL PUBLIC COMMENTS\* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA (*for possible action*)

*The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*

**-OR-**

*The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*

- E. PUBLIC HEARINGS  

**There are no Public Hearings for this agenda.**
- F. DISTRICT STAFF UPDATES (*for possible action*)
  - 1. District General Manager Indra Winquest – **pages 4- 10**
    - A. Brief introduction/remarks by Sierra Nevada University’s President Mr. Rob Valli
    - B. General Manager’s Ordinance 7 Committee verbal update
    - C. 2019/2020 Golf season wrap up presented by Director of Golf/Community Services Darren Howard – **pages 11 - 33**
    - D. 2020/2021 Diamond Peak Ski Resort verbal season overview presented by General Manager Diamond Peak Ski Resort Mike Bandelin
- G. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **page 34**

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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 December 9, 2020 - Page 2

H. DISTRICT GENERAL COUNSEL UPDATE *(for possible action)*

**There is no update for this agenda.**

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

1. Treasurers Report *(for possible action)*

- A. Payment of Bills *(for possible action)* *(For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)*

2. Verbal report from Trustee Peter Morris

J. CONSENT CALENDAR *(for possible action)* *(In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. 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. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)*

1. Review, discuss and possibly approve a Professional Services Contract for preparation of Risk and Resilience Assessments and Emergency Response Plan – Fund: Utilities; Division: Public Works Water; Vendor: Farr West Engineering in the amount of \$19,000 (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 35 - 60**
2. Review, discuss, and possibly authorize additional engineering services during construction for the Water Resources Recovery Facility Improvements Project; Fund: Utilities; Division: Sewer; Project 2259SS1707; Vendor: CH2M HILL, Inc. in the amount of \$18,000. (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 61 - 94**
3. Review, discuss and possibly approve a contract with Best, Best & Krieger for legal services (Requesting Staff Member: Board Chairman Tim Callicrate and District General Manager Indra Winquest) – **pages 95 - 104**

K. GENERAL BUSINESS *(for possible action)*

1. Review, discuss, and provide feedback on the Construction Manager at Risk (CMAR) Construction Cost Estimate for the Burnt Cedar Swimming Pool Improvement Project – Fund: Beaches; Project 3970BD2601 (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 105 - 121**
2. Review, discuss and possibly approve a Design Services Contract with TSK Architects in the amount of \$216,626 plus 10% contingency and \$20,000 for permitting fees for the Burnt Cedar Swimming Pool Improvement Project (CIP# 3970BD2601), **and** approve Resolution Number 1882 augmenting the Fiscal Year 2020/21 capital budget by \$258,289 from available fund balance within the Beach Capital Fund (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 122 - 155**

# NOTICE OF MEETING

Agenda for the Board Meeting of December 9, 2020 - Page 3

3. Review, discuss, and possibly provide direction on Board Priority Capital Projects and related funding plans (Requesting Staff Members: Director of Finance Paul Navazio and Engineering Manager Nathan Chorey) – **pages 156 - 183**
4. Review, discuss and possibly authorize appropriating \$45,000 from unallocated funds in the Fiscal Year 2020/2021 budget to design a Fiscal Year 2021/2022 Project: Watermain Replacement – Slott Peak Court; Fund: Utilities; Division: Water; Project 2299WS1705 in the 2020/2021 Fiscal Year utilizing District Staff resources (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 184 - 187**
5. Case No. CV18-01564 Mark E. Smith v. IVGID - Review, discuss and possibly approve a payment in the amount of \$21,891.18 to Erickson, Thorpe & Swainston, Ltd. (Requesting Staff Member: Board Chairman Tim Callicrate and District General Manager Indra Winquest) – **pages 188 - 189**

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

1. Meeting Minutes of October 27, 2020 – **pages 190 - 253**
2. Meeting Minutes of November 9, 2020 – **pages 254 - 313**
3. Meeting Minutes of November 18, 2020 – **pages 314 - 375**
4. Meeting Minutes of November 23, 2020 – **pages 376 - 411**

M. REPORTS\* *(Reports are intended to inform the Board and/or public)*

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

O. ADJOURNMENT *(for possible action)*

**CERTIFICATION OF POSTING OF THIS AGENDA**

I hereby certify that on or before Friday, December 4, 2020 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of December 9, 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
2. Incline Village
3. Crystal Bay Post
4. Raley's Shopping
5. Incline Village
6. IVGID's
7. The Chateau at

**SUSPENDED – STATE OF NEVADA  
EXECUTIVE DEPARTMENT,  
DECLARATION OF EMERGENCY,  
DIRECTIVES 006, 016, 018, 021, 026, AND  
029.**

Vorderbruggen Building (Administrative Offices)  
Post Office  
Office  
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  
General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of December 9, 2020

**DATE:** December 2, 2020

### General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project Request for Qualifications (RFQ) <i>*updated</i>	Authorize Agreement with CMAR – January BOT Meeting	GM Winqest/Engineering Manager Chorey Trustees Wong/Dent	The District received submittals from two (2) highly qualified firms. Interviews to take place on December 18 <sup>th</sup> .
Effluent Pipeline Project Request for Qualifications (RFQ)	See above	GM Winqest/DPW Pomroy Trustees Wong/Dent	See above
Burnt Cedar Pool Project	Schematic Design Phase Completed	Engineering Manager Chorey/GM Winqest	Schematic Design presented on 11/18/20 Core Construction has begun Pre-Construction Services
<b><u>Internal Controls Project(s)</u></b> Review of Internal Control Policies and Procedures  <i>*updated</i>	Winter/Spring	Director of Finance Navazio	Draft framework / project plan shared with Audit Committee; prioritizing review of procurement policy and invoice processing
Construction Contract Review  <i>*updated</i>	Winter 2020	GM Winqest/Director of Finance Navazio	Moss Adams contract management audit underway; fact validation completed; final report pending, BOT 1/13/21
RFP for Independent Audit Services / Financial Reporting	Spring 2021	Audit Committee / Director of Finance Navazio	RFP released on 11/10/20 Responses due 12/17/20
Ordinance 7 GM Advisory Committee  <i>*updated</i>	Fall/Winter 2020	GM Winqest	GM Advisory Committee's second meeting was held on 11/10/20. Next meeting 12/7/20
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winqest	Update provided by Legal Counsel at the 9/9/20 BOT mtg



ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Utilities Performance/Asset Management Review  <i>*updated</i>	Hiring of Consultant Early Winter 2020	GM Winquest/Board	RFP Deadline was 12/2/20 The District received submittals from two (2) firms. Process to schedule interviews will be next step
2020/2022 Strategic Plan	February 2020/21	Senior Management Team/Board of Trustees	Will discuss in the future, during long range calendar. Will set a workshop date after election
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	Have resumed discussions with the USFS regarding special use permit, Legislation in progress
2020/2021 Budget Kick off Workshop  <i>*updated</i>	January 2020	GM Winquest/Director of Finance Navazio	Long Range Calendar updated to reflect first workshop January 2020
Recreation Punch card accounting  <i>*updated</i>	Fall/Winter 2020	Director of Finance Navazio	Board Workshop took place on 9/9/20. Moss Adams Currently evaluating Punch Card Accounting
USACE Grant Funding for Pond Lining/Pipeline Projects  <i>*updated</i>	TBD	GM Winquest/Engineering Manager Chorey	Laura Whitney (USACE) shared new model agreements on 11/23. New target for completion of agreements is 3/31/21
Ski Way Reconstruction Project	TBD	Engineering Manager Chorey	GM Winquest/ Engineering Manager Chorey met with Tyrolian Board Chairman/Vice Chairman on 10/21

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

The Recreation Center is currently open with a limited capacity of 25% in some areas and 50% in other areas 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. Weddings, Banquets and Events are currently taking place with significant restrictions based on state and county guidelines and restrictions. 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. The Tennis and Pickle Ball Center Pro Shop is closed for the season, however courts remains open first come first serve weather dependent.

### **Staff Recruitment**

The Human Resources Team is very busy with multiple key recruitments - Controller, Parks and Recreation Superintendent, and the Director of Public Works. All three positions are in the candidate selection phase as the District is no longer taking applications for these positions. The District General Manager will keep the Board of Trustees and community up to date on these key recruitments as the process proceeds.

### **Ordinance 7 General Manager Advisory Committee**

A page on the IVGID website has been created and that link is <https://www.yourtahoepace.com/ivgid/general-managers-committee-on-ordinance-7>. The minutes from the first meeting are posted to this website. The next meeting of this committee is scheduled for Monday, December 7, 2020. There will be a verbal update at the Board of Trustees meeting on December 9, 2020.

### **Key Project Updates**

*See more information on current district capital projects.*

Webpage Link:

<https://www.yourtahoepace.com/ivgid/resources/construction-updates>

### **Risk and Resilience Assessments and Emergency Response Plan**

The America's Water Infrastructure Act (AWIA) requires preparation of Risk and Resilience Assessments (RRA) and emergency response plans (ERPs). IVGID has received a proposal from Farr West Engineering to complete the required work. Funding to support the proposed contract with Farr West Engineering in the amount of \$19,000 is available within the Utility Division's approved budget, via re-allocation of salary savings resulting from vacancy in the Director of Public Works position. However, due to the nature of this transaction it has been placed on the consent calendar for the 12/09/20 Board of Trustees Meeting.

### **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 and worked with IVGID Staff and a community group to develop a preferred conceptual design. On August 12, 2020, the Board of Trustees unanimously selected a preferred option. On September 9, 2020, the Board of Trustees unanimously authorized schematic design services. On September 30, 2020, the Board of Trustees provided feedback on project delivery with the majority supporting the Construction Manager-At-Risk (CMAR) project delivery method. Schematic Design is scheduled to be presented to the Board of Trustees at the November 18, 2020 Board Meeting. Assuming acceptance of the schematic design, the CMAR will prepare a construction cost estimate. The CMAR construction cost estimate and a proposal to complete design and permitting are tentatively scheduled to be reviewed and discussed at the December 9, 2020 Board Meeting.

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 has commenced and the project is scheduled to be substantially complete 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	\$32,720	\$741,720	\$371,801	\$369,919

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/Construction Manager-At-Risk (CMAR) to conduct a complete project review of the Effluent Export Project. IVGID staff has prepared a Request for Proposals (RFP) to solicit responses from potential CMARs and received responses from two (2) highly qualified firms. Interviews of both firms will occur in mid-December.

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/Construction Manager-At-Risk (CMAR) to conduct a complete project review of the Effluent Export Project. IVGID staff has prepared a Request for Proposals (RFP) to solicit responses from potential CMARs and received responses from two (2) highly qualified firms. Interviews of both firms will occur in mid-December.

**Financial Transparency**

Fiscal Year 2019/2020 Year-End Audit. Staff anticipates completion of audit work and publication of Comprehensive Annual Financial Report by end of December. Draft of financial statements to be reviewed by Audit Committee at meeting of November 19<sup>th</sup>. The District's request for a 30-day extension to file audit report with the state has been approved. This extension will allow the Audit Committee and Board to consider the results of a third-party review of District financial reporting practices

The District's First Quarter Budget Update and Popular CIP Status Report were presented to the Board at their meeting of November 18<sup>th</sup>. Staff is still working to complete the October 2020 close by December 4<sup>th</sup>, and will be posting the monthly financial packet to the District website and OpenGov.

Last week, the District transmitted a letter to the Nevada Department of Taxation informing them of the District's intent to transition back to Enterprise Fund accounting for our Community Services and Beach activities, effective with the 2021/22 fiscal year.

Finally, staff has initiated the budget process for development of the District's FY2021/22 budget. An important component of the budget process will be the scheduling of a series of budget workshops with the Board of Trustees to provide opportunity for input prior to presentation of the District's Tentative Budget in March 2021 and approval of the Final Budget in May 2021.

**Policy 3.1.0, subparagraph 0.4 – Report to the Board on Contracts Signed by the District General Manager**

From November 07, 2020 to November 30, 2020

PO Number	Vendor	Description	PO Amt
21-0115	Active Networks LLC	RTP Maintenance	\$38,822.
		<b>TOTAL</b>	<b>\$38,822.</b>

**Public Records Requests**

Following are the public records requests from October 2020 to December 3, 2020; this document is incomplete and will be updated for the next General Manager's report.

Date Requested	By Whom	Subject	Date Responded	Status/Comments
09/10/2020	Katz, Aaron	Breakdown of 2018/19 charges for Admissions and Fees, Contra Revenue and Other Expenses for the Beaches		District General Manager handled this one with the requestor
09/29/2020	Abel, Mike	Check runs	10/06/2020	Complete
10/01/2020	Terry, Erron	Billing records - Beko	10/06/2020	Complete
10/02/2020	Katz, Aaron	Five Years of EXL Media Agency Fee Billings/Payments	10/28/2020	Complete
10/02/2020	Katz, Aaron	Howard and Thornburg Records	10/23/2020	Complete Extended to 10/23
10/07/2020	Martini, Margaret	BOT Meeting Minutes and policies	10/12/2020	Complete
10/12/2020	Katz, Aaron	Res. 1266	10/12/2020	Complete
10/12/2020	Katz, Aaron	Ski Way from the Intersections with First Green and Tirol Drive	10/12/2020	Provided the deed which was only document available
10/12/2020	Katz, Aaron	Resolution for 1983/84 Rec Fee (no #) – Res 1448	10/12/2020	Complete
10/12/2020	Katz, Aaron	Report for Res 1448	10/12/2020	Complete
10/12/2020	Katz, Aaron	Follow up on Res. 1266 – attachments	10/12/2020	Complete
10/14/2020	Schmitz, Sara	Outstanding bond agreements	10/20/2020	Complete
10/22/2020	Katz, Aaron	Billings from ETS	10/27/2020	Complete
10/23/2020	Schmitz, Sara	Resolution 1838	10/23/2020	Complete
11/09/2020	Schmitz, Sara	Payment from WC of \$31,584	11/19/2020	Complete
11/10/2020	Dobler, Cliff	Invoices and Contracts: Project # 1099LI1504	11/20/2020	Complete
11/12/2020	Gumz, Joy	All DELIVERABLES from the Moss Adams Engagement		11/19/2020 sent an e-mail stating more time is needed; new due date is December 11, 2020  11/20/2020 sent an e-mail with a couple of documents  11/24/2020 responded to an incorrect assumption

Date Requested	By Whom	Subject	Date Responded	Status/Comments
11/12/2020	Katz, Aaron	CWEA	11/18/2020	Complete
11/20/2020	Dobler, Cliff	Invoice, purchase order/ or contract and the corresponding report from Lynn Barnett and Topo Survey form Turner & Associates	11/30/2020	Complete; sent invoices only as PW was unable to locate any additional materials
11/20/2020	Schmitz, Sara	Resolution for Rec Fees - 2013	11/20/2020	Complete
11/27/2020	Katz, Aaron	Procurement card charges for all of PW		12/03/2020 – sent e-mail asking for clarification
11/29/2020	Katz, Aaron	All expense reimbursements by any PW employee from 7/1/2018 forward and evidence of approval or denial, evidence of payment, evidence of chart of accounts		12/03/2020 – sent e-mail asking for clarification
12/01/2020	Dobler, Cliff	All charges made to project #2523SS1701 titled WRRF Blower Replacement. Also provide info on capitalized or expensed and in what fiscal year.	12/02/2020	Complete
12/02/2020	Dobler, Cliff	Fiscal year 2020 charges in the amount of \$71,232.93 for the Effluent Pipeline Phase II project #2524SS1010	12/02/2020	Complete
12/02/2020	Dobler, Cliff	Invoices and purchase orders/contracts for the amounts for the three vendors listed in your response below (#2523SS1701 titled WRRF Blower Replacement)	12/03/2020	Complete



# 2020 Golf Season Wrap-up



# Championship Course Play Totals

	May	June	July	August	September	October	Totals
Residents	772	1,448	1,779	1,796	1,565	953	<b>8,313</b>
Pass Play	560	1,765	2,215	2,123	1,474	733	<b>8,870</b>
Guest	151	381	593	592	457	223	<b>2,397</b>
Non-Resident	79	355	730	627	629	330	<b>2,750</b>
Other	65	125	151	131	162	89	<b>723</b>
<b>Total</b>	<b>1,627</b>	<b>4,074</b>	<b>5,468</b>	<b>5,269</b>	<b>4,287</b>	<b>2,328</b>	<b>23,053</b>

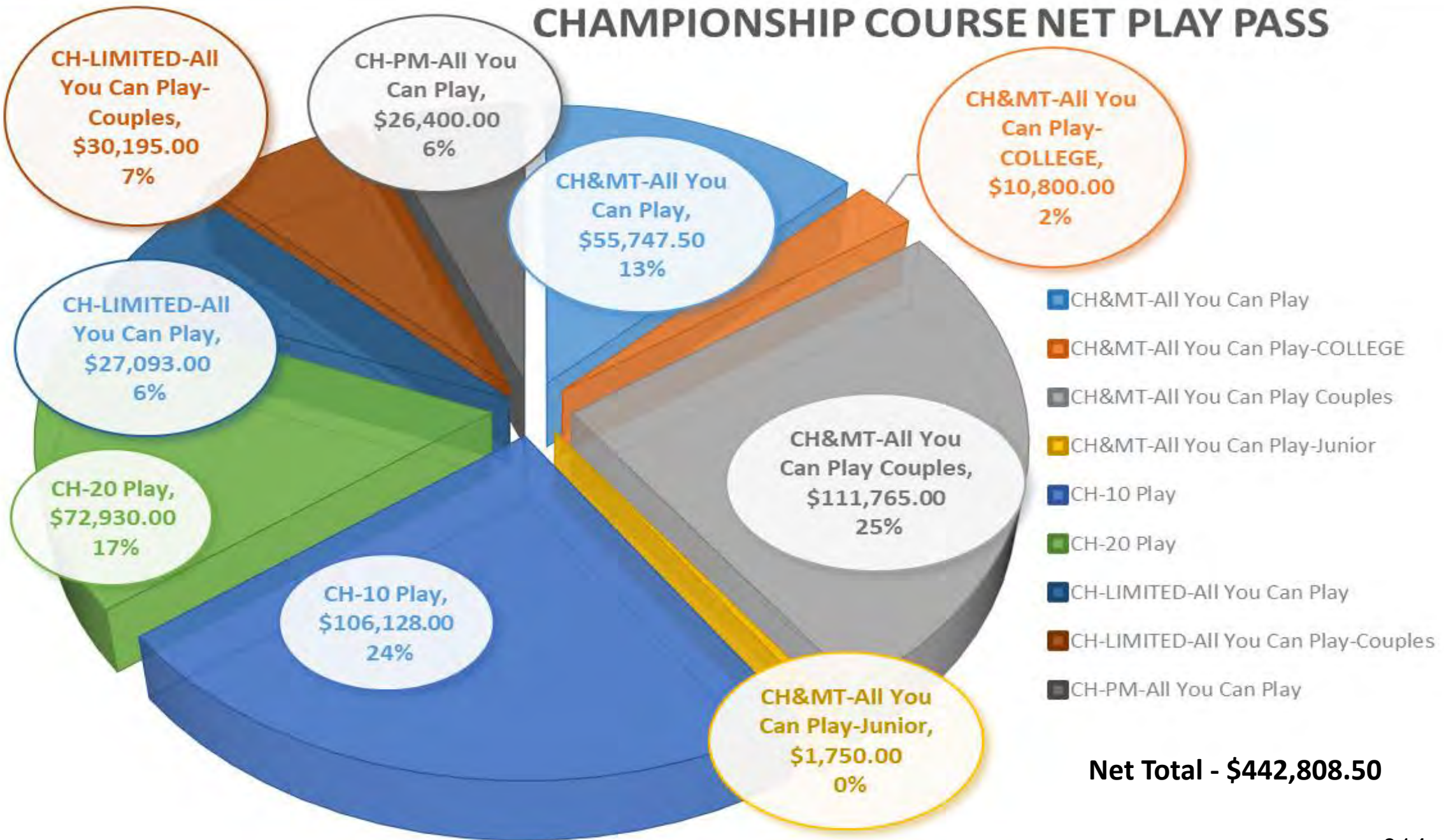
vs 2019	Residents	Pass Play	Guest	Non-Resident	Other
<b>2019 (22,916)</b>	5,895	7,492	2,185	5,570	1,774
<b>2020 (23,053)</b>	8,313	8,870	2,397	2,750	723
<b>% Difference</b>	<b>29% increase</b>	<b>16% increase</b>	<b>9% increase</b>	<b>51% decrease</b>	<b>59% decrease</b>
<b>Percentage of play</b>					
<b>2019</b>	26%	32.5%	9.5%	24%	8%
<b>2020</b>	36%	38.5%	10.5%	12%	3%
<b>% Difference</b>	10% increase	6% increase	1% increase	<b>12% decrease</b>	<b>5% decrease</b>

# Championship Course Monthly Average Rounds Per Day

	<u>2019</u>	<u>2020</u>	
• May –	52	116	(Opening Day was May 17,2019 & Opening Day May 18, 2020)
• June –	137	136	
• July –	198	176	
• August –	189	170	
• September –	139	143	
• October –	92	129	(Closing Day was October 20, 2019 & Closing Day October 20, 2020)



# CHAMPIONSHIP COURSE NET PLAY PASS



**Net Total - \$442,808.50**

# Net Play Pass Breakdown by Dollars per Round

Play Pass Type	Amount	Rounds	\$/Round
CH&MT-All You Can Play	\$ 55,747.50	1253	\$ 44.49
CH&MT-All You Can Play-COLLEGE	\$ 10,800.00	446	\$ 24.22
CH&MT-All You Can Play-COUPLES	\$ 111,765.00	2438	\$ 45.84
CH&MT-All You Can Play-JUNIOR	\$ 1,750.00	78	\$ 22.44
CH-10 Play	\$ 106,128.00	1353	\$ 78.44
CH-20 Play	\$ 72,930.00	933	\$ 78.17
CH-LIMITED-All You Can Play	\$ 27,093.00	617	\$ 43.91
CH-LIMITED-All You Can Play-COUPLES	\$ 30,195.00	833	\$ 36.25
CH-PM-All You Can Play	\$ 26,400.00	919	\$ 28.73
<b>Totals</b>	<b>\$ 442,808.50</b>	<b>8870</b>	<b>\$ 49.92</b>

## 2020 Play Pass Sales

CH - RES - LIMITED All You Can Play Pass	18
CH - RES - LIMITED All You Can Play Pass - Couples	30
CH - RES - LIMITED All You Can Play Pass - Couples Additional	3
CH/MT - RES - All You Can Play Pass	32
CH/MT - RES - All You Can Play Pass College	54
CH/MT - RES - All You Can Play Pass Couples	60
CH/MT - RES - All You Can Play Pass Couples Additional	6
CH/MT - RES - All You Can Play Pass Junior	16
Champ - RES - 10 Play Pass	172
Champ - RES - 20 Play Pass	63
MT - Mountain - RES - 10 Play Pass	33
MT - Mountain - RES - AFTERNOON - All You Can Play Pass	8
MT - Mountain - RES - All You Can Play Pass	40
MT - Mountain - RES - All You Can Play Pass Couples	70
MT - Mountain - RES - All You Can Play Pass Junior	3
<b>Total Play Passes sold</b>	<b>608</b>

## 2019 Play Pass Sales

CH - RES - LIMITED All You Can Play Pass	10
CH - RES - LIMITED All You Can Play Pass - Couples	17
CH - RES - LIMITED All You Can Play Pass - Couples Additional	4
CH/MT - RES - All You Can Play Pass	43
CH/MT - RES - All You Can Play Pass College	11
CH/MT - RES - All You Can Play Pass Couples	68
CH/MT - RES - All You Can Play Pass Couples Additional	6
CH/MT - RES - All You Can Play Pass Junior	2
Champ - RES - 10 Play Pass	194
Champ - RES - 20 Play Pass	45
Champ Course - Resident - 10 to 20 Pass Upgrade	43
MT - Mountain - RES - 10 Play Pass	223
MT - Mountain - RES - AFTERNOON - All You Can Play Pass	20
MT - Mountain - RES - All You Can Play Pass	37
MT - Mountain - RES - All You Can Play Pass Couples	55
MT - Mountain - RES - All You Can Play Pass Junior	3
MT-10 Play to MT-AYCP PM Play Pass Upgrade	2
<b>Total Play Passes Sold</b>	<b>783</b>

**Total at Championship**  
454 (+11)

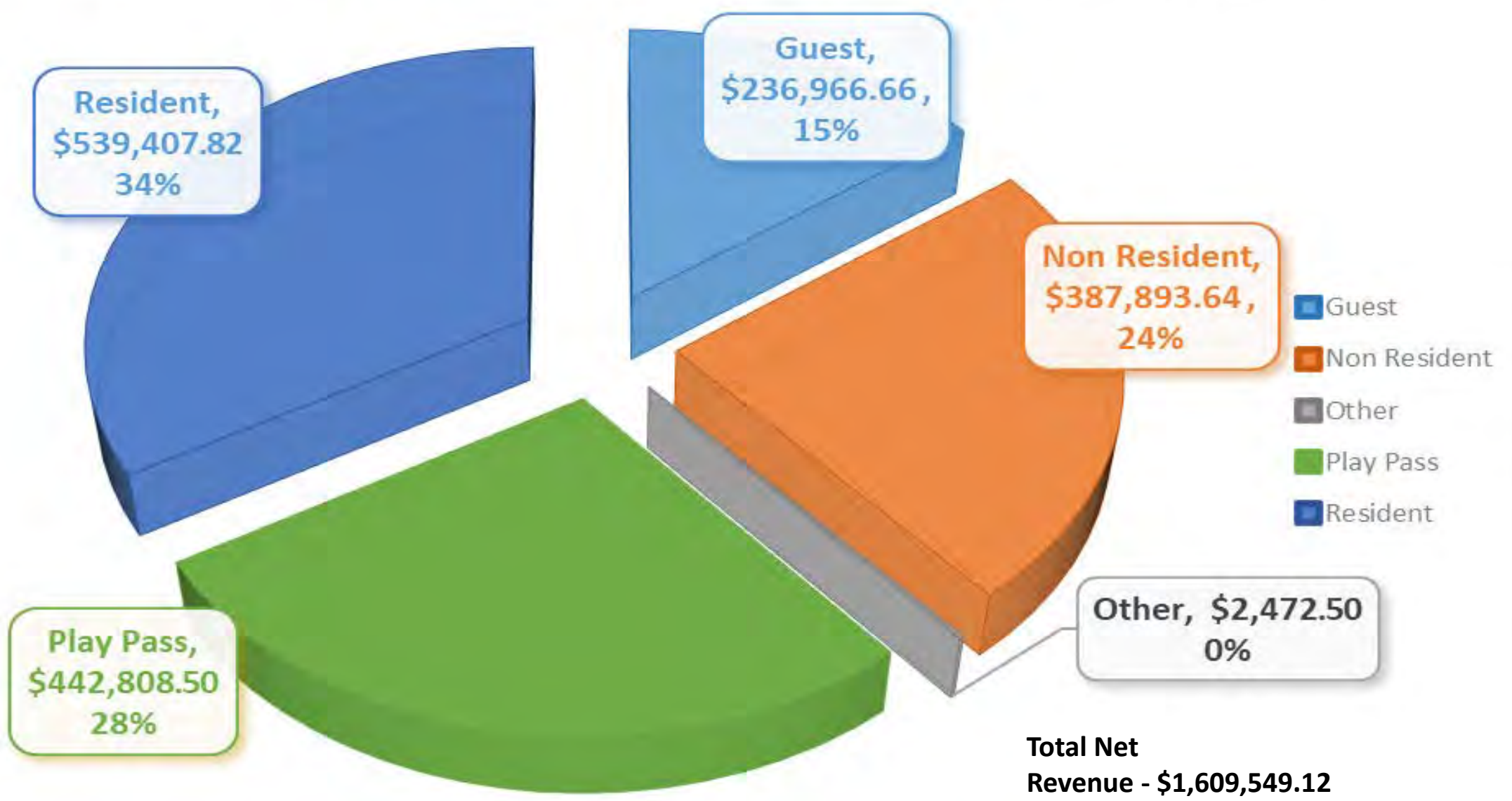
**Total at Mountain**  
154 (-186)

**Total at Championship**  
443

**Total at Mountain**  
340 016

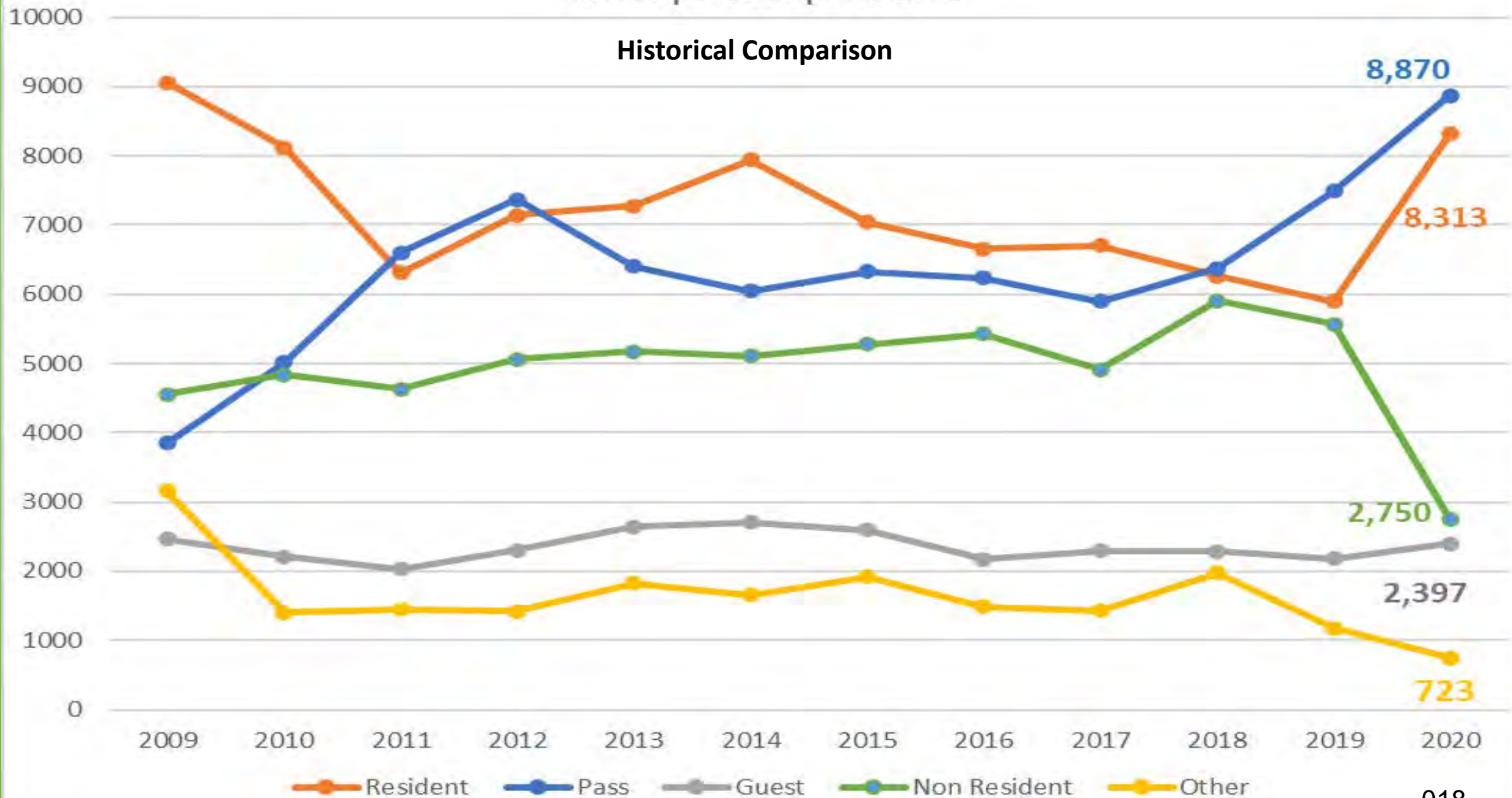


# CHAMPIONSHIP ALL PLAY TYPES NET REVENUE



# Championship Course

## Historical Comparison



# Total Average Dollar Per Round

	2019	2020
Resident	\$60.38	\$64.89
Play Pass	\$53.40	\$49.92
Guest	\$93.26	\$98.86
Non-Resident	\$117.01	\$141.05
Other	\$2.49	\$3.42

## All Play Combined

2019	2020
\$70.54	\$69.82
	<b>.72 less</b>

**Dollar per round cost (for Golf only) - \$64.31**

*\* Calculated without Capital or Depreciation*



# Overall Trends/Analysis

## Championship Course

- Resident Play overall was 74% of total play in 2020, 11 year average is 60%. **(More people moving in and using facilities more)** We may be seeing a shift in how play will be in the future.
- Non-Resident play was only 12% of total play, 11 year average is 22%. **(More emphasis on Resident bookings, less times available for Non-Residents)** Potential loss of \$300K+
- Even though we raised Play Passes last year by 10%, average dollar per round went down by \$3.48. **(More rounds from-All you Can Play and All You Can Play Couples Passes decreased the average dollar per round).**
- Budget was to be at 100% by end of July and that never happened, due to COVID-19 restrictions. **(Golf was only at 80% and Food & Beverage never passed 50%).**
- Even though total rounds for the year were up, July & August were below normal due to COVID-19 restrictions and this is prime revenue months.

# Mountain Course Play Totals

	May	June	July	August	September	October	Totals
Residents	409	1,778	2,251	2,062	2,033	679	<b>9,212</b>
Pass Play	117	644	774	676	530	216	<b>2,957</b>
Guest	80	331	547	497	413	94	<b>1,962</b>
Non-Resident	72	521	903	884	929	315	<b>3,624</b>
Other	23	116	112	85	219	12	<b>567</b>
<b>Total</b>	<b>701</b>	<b>3,390</b>	<b>4,587</b>	<b>4,204</b>	<b>4,124</b>	<b>1,316</b>	<b>18,322</b>

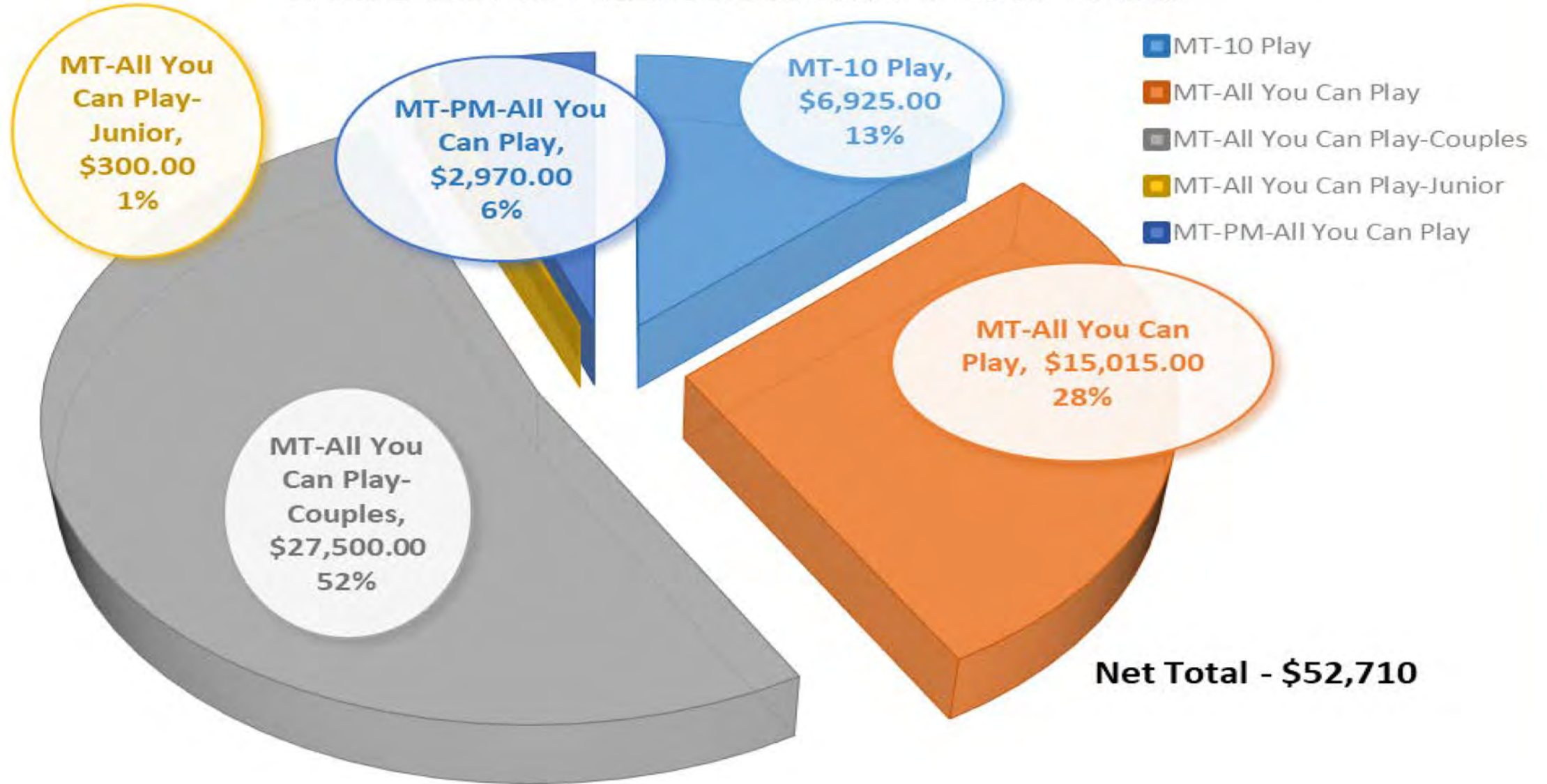
vs 2019	Residents	Pass Play	Guest	Non-Resident	Other
<b>2019 (15,446)</b>	5,239	2,788	1,698	4,846	875
<b>2020 (18,322)</b>	9,212	2,957	1,962	3,624	567
<b>% Difference</b>	<b>43% increase</b>	<b>6% increase</b>	<b>14% increase</b>	<b>25% decrease</b>	<b>35% decrease</b>
<b>Percentage of play</b>					
<b>2019</b>	34%	18%	11%	31%	6%
<b>2020</b>	50%	16%	11%	20%	3%
<b>% Difference</b>	<b>16% increase</b>	<b>2% decrease</b>	<b>0%</b>	<b>11% decrease</b>	<b>3% decrease</b>

# Mountain Course Monthly Average Rounds Per Day

	<u>2019</u>	<u>2020</u>	
• May –	37	100	(Opening Day was May 28, 2019 & May 25, 2020)
• June –	108	113	
• July –	157	148	
• August –	155	136	
• September –	158	137	
• October –	*0	120	(Closing Day was September 15, 2019 & October 11, 2020)



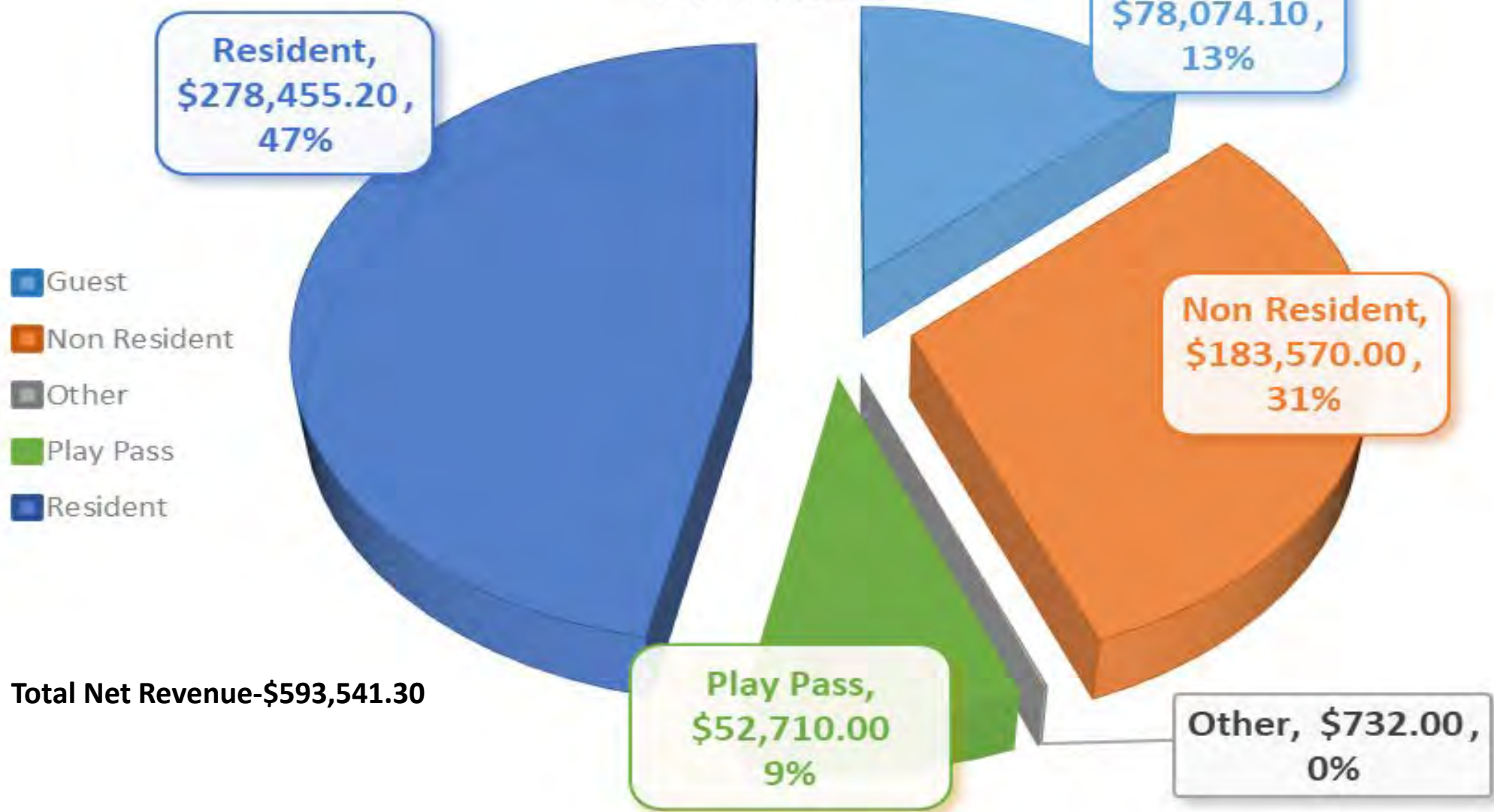
# MOUNTAIN COURSE NET PLAY PASS



# Net Play Pass Breakdown by Dollars per Round

Play Pass Type	Amount	Rounds	\$/Round
MT-10 Play	\$ 6,925.00	134	\$ 51.68
MT-AYCP	\$ 15,015.00	876	\$ 17.14
MT-AYCP-CPLS	\$ 27,500.00	1649	\$ 16.68
MT-AYCP-JR*	\$ 300.00	203	\$ 1.48
MT-PM-AYCP	\$ 2,970.00	95	\$ 31.26
<b>Totals</b>	<b>\$ 52,710.00</b>	<b>2957</b>	<b>\$ 17.83</b>

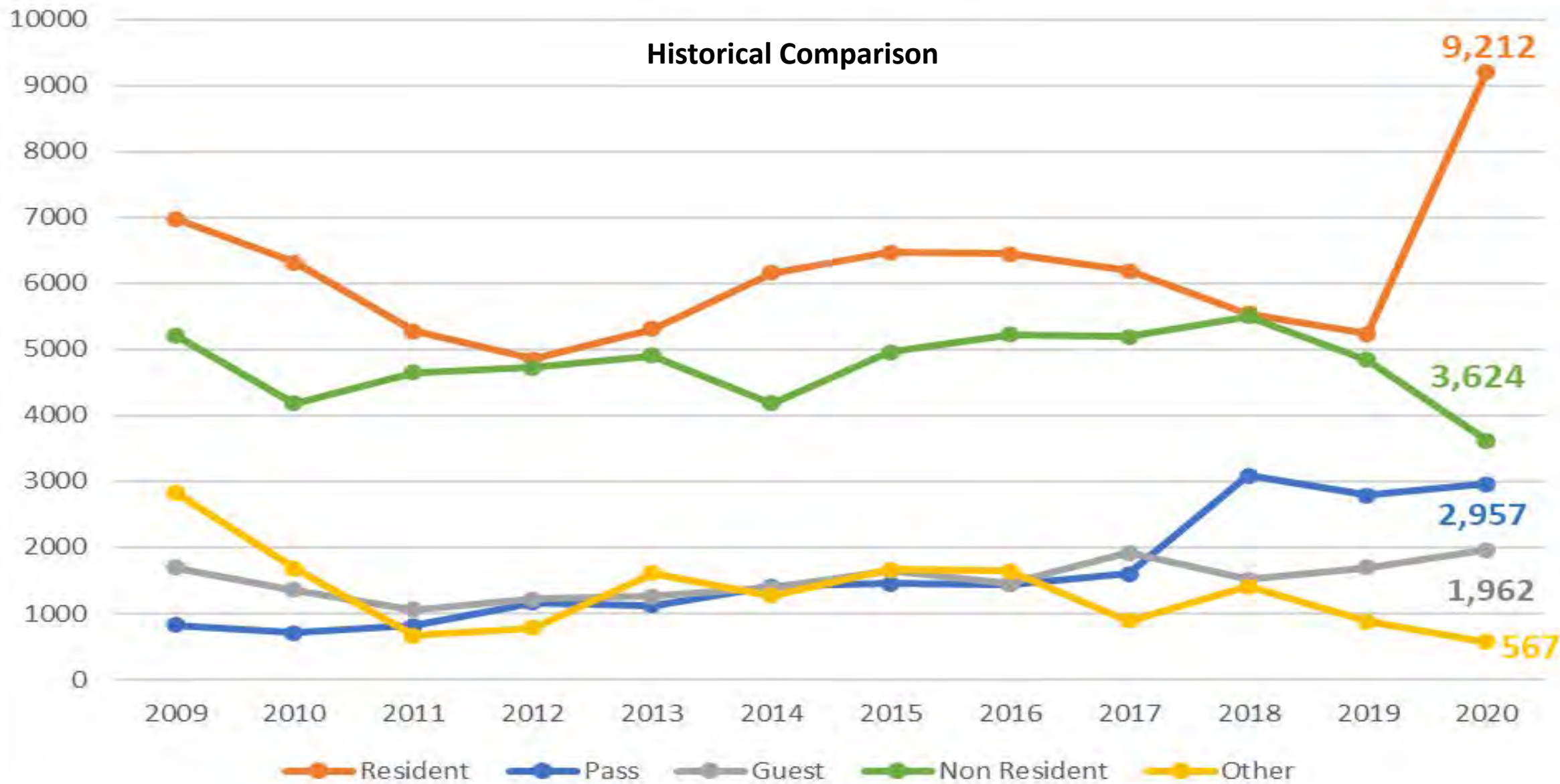
# MOUNTAIN COURSE ALL PLAY TYPES NET REVENUE





# Mountain Course

## Historical Comparison



# Total Average Dollar Per Round

	2019	2020
Resident	\$32.32	\$30.23
Play Pass	\$36.21	\$17.83
Guest	\$41.83	\$39.79
Non-Resident	\$53.39	\$50.65
Other	\$2.06	\$1.29

## All Play Combined

2019	2020
\$39.11	\$32.40
	<b>Difference \$6.71</b>

**Dollar per round cost (for Golf only) - \$31.44**

# Overall Trends/Analysis

## Mountain Course

- Resident Play overall was 66% of total play in 2020, 11 year average is 50%. **(More people moving in and using facilities more)** . This went up mainly due to Residents not being able to get the time they wanted at the Championship Course and played the Mountain Course instead.
- Non-Resident play was only 20% of total play, 11 year average is 31%. **(More emphasis on Resident bookings, less tee times available for Non-Residents)** This did effect average dollar per round totals.
- Even though we raised Play Passes last year by 10%, average dollar per round went down by \$18.38. **(More rounds from-All you Can Play and All You Can Play Couples Passes decreased the average dollar per round)**
- Budget was to be at 100% by end of July and that never happened, due to COVID-19 restrictions. **(Golf was only at 80% and Food & Beverage never passed 50%.)**
- Due to spillover from the Championship Course, new golfers, pace of play and individuals traveling less, the Mountain Course produced its highest round total since 2008, which helped achieve the bottom-line.



## Championship Revenue Financial Comparison (minus discounts) to 2019

Revenues	2020	Dollar Difference	Percentage	2019
Golf Fees	\$1,609,549	\$(148,795)	-9%	\$1,758,344
Range Fees	\$178,898	\$50,642	28%	\$128,256
Merchandise Sales	\$376,312	\$(89,951)	-19%	\$466,263
Food Sales*	\$268,274	\$(116,433)	-30%	\$384,707
Beer Sales*	\$58,970	\$(37,079)	-39%	\$96,049
Wine Sales*	\$40,715	\$(15,176)	-27%	\$55,891
Liquor Sales*	\$55,126	\$(48,466)	-47%	\$103,592
Total below 2019		\$(405,258)		

\* These totals do not include Weddings & Events

# Championship Course Wages vs 2019

Wages	2020	Dollar Difference	Difference	2019
Golf	\$228,344	<b>\$(53,038)</b>	<b>-19%</b>	\$281,382
Golf Maintenance	\$403,766	\$25,558	6%	\$378,208
Food & Beverage	\$256,253	<b>\$(114,470)</b>	<b>-31%</b>	\$370,723
Merchandise	\$43,647	<b>\$(25,562)</b>	<b>-37%</b>	\$69,209
Administration (includes Marketing)	\$130,355	<b>\$(60,374)</b>	<b>-32%</b>	\$190,729
<b>Total Savings vs 2019</b>		<b>\$(227,886)</b>		

## Mountain Course Revenue Financial Comparison to 2019

Revenues	2020	Dollar Difference	Percentage	2019
Golf Fees	\$592,607	\$92,930	16%	\$499,677
Merchandise Sales	\$54,596	\$(18,383)	-25%	\$72,979
Food Sales	\$23,530	\$(5,288)	-18%	\$28,818
Beer Sales	\$28,942	\$(7,610)	-21%	\$36,552
Wine Sales	\$4,026	\$(14,121)	-78%	\$18,147
Liquor Sales	\$18,318	\$1,572	9%	\$16,746
Total Gain vs 2019		\$49,100		

# Mountain Course Wages vs 2019

Wages	2020	Dollar Difference	Difference	2019
Golf	\$102,344	<b>\$16,103</b>	<b>-14%</b>	\$118,447
Golf Maintenance	\$136,546	\$5,743	4%	\$130,803
Food & Beverage	\$17,587	\$4,912	28%	\$12,675
Merchandise	\$12,246	\$3,448	28%	\$8,798
Administration (includes Marketing)	\$35,726	\$6,315	18%	\$29,411
<b>Total above 2019</b>		<b>\$4,315</b>		

*\* Note – Mountain Course was open 1 month longer in 2020 than 2019.  
F&B was also not operational except for Beverage Cart in 2019.*

***All figures are as of October 31, 2020***

# Questions?

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	01/04/2021 8 a.m.	<b>Budget Workshop #2 (January - Date TBD)</b> Election of Board officers Review of the Washpad Project (see award made on 06/23/2020) Effluent CMAR contract Correspondence in Board packet – Chairman Callicrate Code of Conduct Report by Moss Adams on contract administration
01/27	Wednesday	6 p.m.		Regular Board Meeting	01/18/2021 8 a.m.	Board of Trustees Handbook Review and Possible Approval
01/27	Wednesday	TBD		Audit Committee Meeting	01/18/2021 8 a.m.	Chair Review CAFR 2019/2020 Staff update on Internal Controls Chart of Accounts Update RFP for Auditor
02/10	Wednesday	6 p.m.		Regular Board Meeting	02/01/2021 8 a.m.	<b>FY2020/21 Mid-Year Budget Update</b>
02/24	Wednesday	6 p.m.		Regular Board Meeting	02/15/2021 8 a.m.	<b>Budget Workshop #3 (February - Date TBD)</b>
03/10	Wednesday	6 p.m.		Regular Board Meeting	03/01/2021 8 a.m.	
03/24	Wednesday	6 p.m.		Regular Board Meeting	03/15/2021 8 a.m.	
04/14	Wednesday	6 p.m.		Regular Board Meeting	04/05/2021 8 a.m.	
04/28	Wednesday	6 p.m.		Regular Board Meeting	04/19/2021 8 a.m.	
05/12	Wednesday	6 p.m.		Regular Board Meeting	05/03/2021 8 a.m.	<b>Approval of FY2021/22 Tentative Budget</b>
05/26	Wednesday	6 p.m.		Regular Board Meeting	05/17/2021 8 a.m.	<b>Adoption FY2021/22 Budget (incl. Public Hearing)</b> <b>Approval of Rec Roll – FY2021/22 (incl. Public Hearing)</b>
06/09	Wednesday	6 p.m.		Regular Board Meeting	05/31/2021 8 a.m.	
06/30	Wednesday	6 p.m.		Regular Board Meeting	06/21/2021 8 a.m.	
07/14	Wednesday	6 p.m.		Regular Board Meeting	07/05/2021 8 a.m.	
07/28	Wednesday	6 p.m.		Regular Board Meeting	07/19/2021 8 a.m.	
08/11	Wednesday	6 p.m.		Regular Board Meeting	08/02/2021 8 a.m.	
08/25	Wednesday	6 p.m.		Regular Board Meeting	08/16/2021 8 a.m.	

<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
Split Ordinance 7 (allow 45 days ahead of action)
Enterprise vs special revenue accounting
General Manager’s job description clean up
Utility Rate adjustments (fee schedules) – pushed out from the April 14, 2020 meeting
Contract Award for Human Resources, Payroll and Financial Software
Board Policy 7.1.0 and Board Practice 7.2.0 (Trustee Dent) (Navazio)
Pricing policy
September 1, 2021 – General Manager Performance Review and Review of Goals for FY 2020/2021

\*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.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

**SUBJECT:** Review, discuss and possibly approve a Professional Services Contract for preparation of Risk and Resilience Assessments and Emergency Response Plan – Fund: Utilities; Division: Public Works Water; Vendor: Farr West Engineering in the amount of \$19,000

**DATE:** December 1, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to authorize a Professional Services Contract for preparation of Risk and Resilience Assessments and Emergency Response Plan – Fund: Utilities; Division: Public Works Shared; Vendor: Farr West Engineering in the amount of \$19,000.

### **II. BACKGROUND**

On October 23, 2018, America's Water Infrastructure Act (AWIA) was signed into law; section 2013(a) of the Act amends Section 1433 of the Safe Drinking Water Act (SDWA). This section requires community (drinking) water systems (CWS) serving more than 3,300 people to conduct Risk and Resilience Assessments (RRA), prepare emergency response plans (ERPs), and certify to the U.S. Environmental Protection Agency (EPA) that this work has been completed.

IVGID's CWS serves a population of 3,301 to 49,999 people. Therefore, in accordance with Section 1433, IVGID's certification statement to EPA stating that IVGID has conducted the RRA is due on or before June 30, 2021. IVGID must then prepare an ERP and submit certification to the EPA within six months of submitting its RRA certification.

The prior Director of Public Works intended to self-perform this work in advance of the submittal deadline. In his absence, we have contacted Farr West Engineering to complete the required work. Farr West Engineering is one of the largest northern Nevada based engineering firms that focus on municipal utilities. The firm's

headquarters is located in Reno, Nevada and they have a 20-year history serving numerous clients around Lake Tahoe. Most recently, Farr West Engineering has been retained by the City of Elko and Carson City Public Works water systems to complete their required RRA and ERP. This experience will serve them well in preparation of the required documents for IVGID.

In accordance with Board Policy 3.1.0, 0.4 Item(s) of Business/Agenda Preparation, this item is included on the Consent Calendar.

### **III. BID RESULTS**

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute (NRS) 332.115 as described in subsection (b) Professional Services.

### **IV. FINANCIAL IMPACT AND BUDGET**

Funding to support the proposed contract with Farr West Engineering in the amount of \$19,000 is available within the Utility Division's approved budget via re-allocation of salary savings resulting from vacancy in the Director of Public Works position.

While Staff is authorized to transfer funds within a function, consistent with overall budget authority, salary savings from vacant positions are generally not considered discretionary funds subject to re-allocation. However, based on the fact that this required work effort was specifically intended to be performed by Staff which is no longer with the District, and it is now recommended that the work be performed via a contract, it is appropriate to re-allocate salary savings to support this work.

### **V. ALTERNATIVES**

None proposed.

### **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.

Attachments:

Additional Services Addendum #3 and Farr West Engineering Proposal  
Farr West Engineering Short Form Agreement



⌘ **ADDITIONAL SERVICES ADDENDUM (ASA) #3** ⌘  
to **SHORT FORM AGREEMENT** dated April 13, 2015  
between  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
and  
**FARR WEST ENGINEERING**  
for **PROFESSIONAL SERVICES**

This ASA, dated December 1, 2020, shall amend the referenced agreement to include the following project with relevant description, compensation, and schedule addressed herein.

**PROJECT DESCRIPTION**

Consultant shall perform Risk & Resilience Analysis (RRA) and Emergency Response Plan (ERP) work to assist the District with preparation of the RRA and ERP in response to the America’s Water Infrastructure Act, passed in 2018. Work is more fully described in the attached Exhibit A, Consultant’s Scope of Work.

**PAYMENT TO CONSULTANT**

Payment to be in accordance with Section 4, Payment to Consultant, of the Short Form Agreement, as follows:

Compensation shall be on a Time and Materials basis. Total amount of this addendum not-to-exceed Nineteen Thousand Dollars (\$19,000.00).

**PERIOD OF SERVICE**

Services shall be substantially completed by July, 2021.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the day and year first written above.

**OWNER:**  
**INCLINE VILLAGE G. I. D.**

**CONSULTANT:**  
**FARR WEST ENGINEERING**

**The undersigned has read, reviewed and approves this document**

By:

By:

\_\_\_\_\_  
Indra Winquest  
General Manager

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print or Type Name

*Address for Giving Notice:*  
INCLINE VILLAGE G. I. D.  
1220 Sweetwater Road  
Incline Village, Nevada 89451

*Address for Giving Notice:*  
Farr West Engineering  
5442 Longley Lane, Suite A  
Reno, NV 89511

**EXHIBIT A**  
**SCOPE OF WORK**

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**Incline Village GID**  
**Risk & Resilience Analysis and Emergency Response Plan**

**INTRODUCTION**

America's Water Infrastructure Act (AWIA) was passed in 2018 which requires Community Water Systems to conduct Risk and Resilience Assessments (RRA) which are then incorporated into an Emergency Response Plan (ERP). Incline Village GID (IVGID) is required to submit a certification to the US Environmental Protection Agency (EPA) stating that IVGID conducted the RRA by June 30, 2021. IVGID must then prepare an ERP and submit certification to the EPA within six months of submitting its RRA certification.

The purpose of this Scope of Work (SOW) is to assist IVGID with preparation of the RRA and ERP for its water utility by the required deadlines. To complete this, Farr West Engineering (Farr West) will rely upon information and resources made available by the EPA as further described in the tasks below.

**DESIGN SERVICES**

**Task 1 – Project Management**

*Objective*

To plan, organize, direct, control, and communicate all relevant activities set forth in this SOW within the approved budget and schedule.

*Approach*

Farr West will routinely review project progress and communicate project status on a regular basis to IVGID staff. Communication will be through email and telephone, as well as project coordination meetings with IVGID and Farr West staff. The following approach applies:

- Project administration includes scheduling maintenance, cost control, filing, resource allocation, and routine communications.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to SOW, budget, or schedule and developing change management strategies with IVGID.
- Provide quality assurance and quality control.

*Deliverables*

There are no formal deliverables associated with this task.

### ***Assumptions***

The following assumptions apply:

- This task includes coordination of workshops identified in subsequent tasks.
- This task includes one 1-hour kickoff meeting with IVGID’s project manager to discuss the approach and establish the project team.
- Project-related issues will be identified, communicated, and resolved.

### **Task 2 – Risk and Resilience Analysis**

#### ***Objective***

To perform the RRA required by AWIA and assist IVGID with submitting its certification to the EPA by June 30, 2021.

#### ***Approach***

Farr West will rely upon the EPA’s recommended RRA steps as guidelines for this task. The recommended steps are as follows.

1. Build a team.
2. Identify critical assets.
3. Identify malevolent acts threats.
4. Identify natural hazards threats.
5. Create asset/threat pairs.
6. Conduct a risk and resilience analysis.

A team, including key personnel from different departments with the water utility, will be formed and will hold workshops to develop asset/threat pairs for consideration in the RRA. The EPA’s Vulnerability Self-Assessment Tool (VSAT Web 2.0) will be used to complete the RRA. Per AWIA, the assessment must include:

- The resilience of the pipes and constructed conveyances, physical barriers, source water, water collection and intake, pretreatment, treatment, storage and distribution facilities, and electronic, computer, or other automated systems (including the security of such systems);
- The monitoring practices of the system;
- The financial infrastructure of the system;
- The use, storage, or handling of various chemicals by the system; and
- The operation and maintenance of the system.

#### ***Deliverables***

The following deliverables will be submitted under this task:

- VSAT Web 2.0 output file.

## ***Assumptions***

The following assumptions apply:

- The Washoe County 2020 Hazard Mitigation Plan, and any existing Vulnerability Assessment and/or Emergency Response Plans, and IVGID's Water and Wastewater Utility Master Plans and Rate Study will be used as references for this task.
- IVGID will provide additional existing documents and/or data which may assist with this project in a digital format (e.g. .doc, .xls, .pdf, etc.)
- Farr West will also refer to AWWA's J-100-10 Risk and Resilience Management of Water and Wastewater Systems manual and EPA's Baseline Information on Malevolent Acts for Community Water Systems.
- No more than six (6) Asset/Threat Pairs will be developed for inclusion in the RRA as recommended by the EPA.
- This task includes two, 2-hour workshops with Farr West and IVGID staff to create asset/threat pairs, review data, and present the RRA.
- IVGID will identify a project lead responsible for submitting the RRA certification to the EPA. It is recommended that the secure online portal be used for certification. IVGID's project lead will need to create an account for the online portal.

## **Task 3 – Emergency Response Plan**

### ***Objective***

To prepare an Emergency Response Plan for IVGID's water system which meets the requirements of AWIA and is completed within six months of the RRA certification.

### ***Approach***

Farr West will also rely upon steps recommended by the EPA as guidance to accomplish this task. The recommended steps are as follows.

1. Conduct a Risk and Resilience Assessment (Task 2).
2. Identify state regulatory requirements.
3. Identify and integrate local plans.
4. Coordinate with Local Emergency Planning Committee (LEPC) and response partners.
5. Plan for resources needed in an emergency.
6. Prepare the Emergency Response Plan.

AWIA requires coordination with the LEPC, to the extent possible, when preparing the ERP. It is also recommended that other response partners be engaged in the process. Workshops will be held with the LEPC, response partners, and IVGID staff to understand response processes and procedures which can be implemented during a drinking water incident. The EPA's ERP template will be used for this task. Per AWIA, the ERP will include:

- Utility information,

- Resilience strategies,
- Emergency plans and procedures,
- Mitigation actions, and
- Detection strategies.

### ***Deliverables***

The following deliverables will be submitted under this task:

- Draft Emergency Response Plan (one digital copy).
- Final Emergency Response Plan (one digital and four hard copies).

### ***Assumptions***

The following assumptions apply:

- This task includes one, 2-hour workshop with Farr West, IVGID staff, LEPC, and response partners to discuss and develop plan elements.
- This task also includes a 1-hour meeting with Farr West and IVGID staff to review the draft ERP and discuss IVGID comments. This meeting will occur four weeks after submittal of the draft to IVGID.
- This task does not include preparation of utility system maps or as-built drawings for inclusion in the ERP.
- Farr West staff will use data from IVGID’s existing Emergency Response Plan (2019) to develop an AWIA complaint document for certification to EPA.
- IVGID will identify a project lead responsible for submitting the ERP certification to the EPA. It is recommended that the secure online portal be used for certification. IVGID’s project lead will need to create an account for the online portal.

## **Task 4 – Staff Training Session**

### ***Objective***

To provide an overview of the Emergency Response Plan to IVGID staff including training on how to respond during a drinking water incident.

### ***Approach***

The following approach applies:

- Preparation of a PowerPoint presentation and any needed handouts.
- Presentation of the ERP at a meeting with utility staff including training as to staff roles and procedures during incidents as detailed in the ERP.

### ***Deliverables***

The following deliverables will be submitted under this task:



- Presentation slides and handout materials (if any).

### ***Assumptions***

The following assumptions apply:

- This task includes a 1.5-hour training workshop for IVGID staff.

### **Task 5 – Owner Directed Services**

#### ***Objective***

To provide capability for the Engineering Manager to request additional services from Farr West which were unknown when this SOW was prepared.

#### ***Approach***

The following approach applies:

- At the time of request, Farr West will provide a budget and schedule for any work associated with this task.

#### ***Deliverables***

There are no formal deliverables under this task.

#### ***Assumptions***

The following assumptions apply:

- Any request for services under this task must be provided in writing by IVGID's general manager.
- The budget amount for this task has been set at approximately 10 percent of the total contract value.

**EXHIBIT B  
SCHEDULE**

---

<b>Notice to Proceed</b>	<b>November 1, 2020</b>
<b>Kickoff Meeting</b>	<b>November 2020</b>
<b>Critical Assets and Threat Workshop</b>	<b>December 2020</b>
<b>Draft Risk &amp; Resilience Analysis</b>	<b>January 2021</b>
<b>Risk &amp; Resilience Workshop</b>	<b>January 2020</b>
<b>Final Risk &amp; Resilience Analysis</b>	<b>February 2021</b>
<b>ERP Workshop with Response Partners</b>	<b>April 2021</b>
<b>Draft Emergency Response Plan</b>	<b>May 2021</b>
<b>Draft ERP Review Meeting</b>	<b>June 2021</b>
<b>Final Emergency Response Plan</b>	<b>July 2021</b>
<b>IVGID Staff Training Session</b>	<b>As Directed</b>

The schedule for preparation of the Emergency Response Plan will be adjusted accordingly to ensure it is certified within six months of certifying the Risk and Resilience Analysis.

**EXHIBIT C  
BUDGET**

<b>Task</b>	<b>Description</b>	<b>Total Cost</b>
Task 1	Project Management	\$ 3,000
Task 2	Risk and Resilience Analysis	\$ 4,500
Task 3	Emergency Response Plan	\$ 6,400
Task 4	Staff Training Session	\$ 3,200
Task 5	Owner Directed Services	\$ 1,900
	<b>TOTAL:</b>	<b>\$ 19,000</b>

**EXHIBIT D**  
**ENGINEER'S 2020 RATE SCHEDULE**

<b>Title</b>	<b>Hourly Rate</b>	<b>Title</b>	<b>Hourly Rate</b>
Principal Engineer	\$168	Building Inspector II	\$70
Senior Engineer II	\$158	Building Inspector I	\$65
Senior Engineer	\$148	Designer III	\$118
Engineer IV	\$138	Designer II	\$108
Engineer III	\$128	Designer I	\$98
Engineer II	\$118	GIS Analyst II	\$135
Engineer I	\$108	GIS Analyst I	\$120
Engineer in Training II	\$98	GIS Specialist	\$98
Engineer in Training I	\$90	GIS Technician	\$85
Senior Hydrogeologist	\$155	Water Rights Specialist III	\$150
Hydrogeologist II	\$115	Water Rights Specialist II	\$125
Hydrogeologist I	\$95	Water Rights Specialist I	\$110
Electrical Engineer	\$150	Water Rights Technician III	\$98
Construction Inspector III	\$110	Water Rights Technician II	\$90
Construction Inspector II	\$103	Water Rights Technician I	\$75
Construction Inspector I	\$95	Regulatory & Env. Specialist	\$95
Project Assistant	\$90	Professional Surveyor	\$135
Admin IV	\$95	Survey Technician II	\$95
Admin III	\$85	Survey Technician I	\$78
Admin II	\$75	1 Man Survey Crew	\$135
Admin I	\$60	2 Man Survey Crew	\$180
Intern	\$45	3 Man Survey Crew	\$250
		Utility Operator	\$118

Other Fees and Charges:

1. All direct project expenses, including subconsultants, will be billed at actual cost plus 15%.
2. An overtime surcharge of 25% will be applied to the hourly rates of non-salaried employees for authorized overtime work.
3. Different survey and construction inspection labor rates will apply on prevailing wage projects. Rates for prevailing wage projects will be provided on a case by case basis.

**SHORT FORM AGREEMENT**  
 Between  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
 and  
**FARR WEST ENGINEERING**  
 for  
**PROFESSIONAL SERVICES**

This Agreement is made as of April 13, 2015 between **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (IVGID)**, hereinafter referred to as "OWNER," and **FARR WEST ENGINEERING**, hereinafter referred to as "CONSULTANT." OWNER intends to complete the Project(s) as described in *Attachment A* and as amended from time to time, hereinafter referred to as the "Project."

### 1.0 BASIC SERVICES

The CONSULTANT shall perform the following tasks and additional services as may be included from time to time by Additional Services Addendums (ASAs) to this Agreement in accordance with Paragraph 4.2:

Services as described in Attachment "A," Scope of Work, basically consisting of the design and permitting of improvements at the IVGID Wastewater Treatment Plant (WWTP). The improvements consist of upgrading the existing Effluent Pond, constructing a new decant facility, and widening the existing eastern Perimeter Road adjacent to the clarifiers.

All documentation, drawings, reports and invoices submitted for this project will include IVGID Project Number 2599L11801.

### 2.0 OWNER'S RESPONSIBILITIES

OWNER shall do the following in a timely manner so as not to delay the services of CONSULTANT:

- 2.1 Designate in writing a person to act as OWNER's representative with respect to services to be rendered under this Agreement. Such person shall have complete authority to transmit instructions, receive information, and interpret and define OWNER's policies and decisions with respect to CONSULTANT's services for the PROJECT.
- 2.2 Assist CONSULTANT by placing at CONSULTANT's disposal existing data, plans, reports and other information known to, in possession of, or under control of OWNER which are relevant to the execution of CONSULTANT's duties on the PROJECT. Also, provide all criteria and full information as to OWNER's requirements for the Project, including design criteria, objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations.



- 2.3 Provide "Measured Drawings" for project. Provide services of geotechnical engineer where advised by CONSULTANT and approved by OWNER.

### 3.0 PERIODS OF SERVICE

- 3.1 **General.** The provisions of Section 3 and the various rates of compensation for CONSULTANT's services provided for elsewhere in this Agreement have been agreed to in anticipation of the orderly and continuous progress of the Project through completion of the Services contained herein. CONSULTANT's obligation to render services hereunder will extend for a period which may reasonably be required for the performance of CONSULTANT's services and required extensions thereto. If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided and if such dates are exceeded through no fault of CONSULTANT, all rates, measures, and amounts of compensation provided herein shall be subject to equitable adjustment.
- 3.2 Specific periods of time for rendering services, or specific dates by which services are to be completed, are provided in Attachment "B", and are hereby agreed to be reasonable..

### 4.0 PAYMENT TO CONSULTANT

#### 4.1 Methods of Payment for Services and Expenses of CONSULTANT

##### 4.1.1 Compensation Terms Defined

- 4.1.1.1 "Per Diem" shall mean an hourly rate(s) as indicated in Attachment "A" to be paid to CONSULTANT as total compensation for each hour(s) of each employee of CONSULTANT work(s) on the Project, plus Reimbursable Expenses.

- 4.1.1.2 "Reimbursable Expenses" shall mean the actual expenses incurred directly or indirectly in connection with the Project, including, but not limited to subconsultants or SubCONSULTANT costs, transportation and subsistence incidental thereto, obtaining bids or proposals from CONSULTANT(s), toll telephone calls, express mail and telegrams, reproduction of Reports, Drawings, Specifications, Bidding Documents, and similar Project-related items in addition to those required under Section 1. In addition, Reimbursable Expenses will also include expenses incurred for main frame computer time and other highly specialized equipment, including photographic production. Reimbursable Expenses will include a ten percent (10%) markup over CONSULTANT's cost.

- 4.1.2 **Basis and Amount of Compensation for Basic Services.** Compensation shall be as indicated in Attachment "A", with a total Not to Exceed amount of **Forty-Three Thousand Five Hundred Dollars (\$43,500.00).**

#### 4.2 Basis and Amount of Compensation for Additional Services

Compensation for Additional Services shall be on the basis of Per Diem or Lump Sum, to be agreed upon at the time of request for Additional Services. The estimated amount

of Additional Services will be determined at the time the Additional Services are requested.

#### **4.3 Intervals of Payments**

Payments to CONSULTANT for Basic and Additional Services rendered and Reimbursable Expenses incurred shall be made once every month by OWNER. CONSULTANT's invoices will be submitted once every month and will be based upon total services completed at the time of billing. OWNER shall make prompt payments in response to CONSULTANT's invoices.

#### **4.4 Other Provisions Concerning Payments**

- 4.4.1** If OWNER fails to make any payment due CONSULTANT for services and expenses within 30 days after receipt of CONSULTANT's statement, the amounts due CONSULTANT will be increased at the rate of one percent (1%) per month from date of OWNER's receipt of invoice.
- 4.4.2** If the Project is suspended or abandoned in whole or in part for more than 90 days, CONSULTANT shall be compensated for all services performed prior to receipt of written notice from the OWNER of such suspension or abandonment, together with Reimbursable Expenses then due.
- 4.4.3** If any items in any invoices submitted by CONSULTANT are disputed by OWNER for any reason, including the lack of supporting documentation, OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice. OWNER shall promptly notify CONSULTANT of the dispute and request clarification and/or remedial action. After any dispute has been settled, CONSULTANT shall include the disputed item on a subsequent regularly scheduled invoice or on a special invoice.

### **5.0 GENERAL CONSIDERATIONS**

#### **5.1 Termination**

- 5.1.1** This Agreement may be terminated in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party. However, no termination for default may be initiated unless the other party is given a ten (10) calendar day cure period after written notice (delivery by certified mail, return receipt requested) of intent to terminate.
- 5.1.2** This Agreement may be terminated in writing (delivered by certified mail, return receipt requested) by OWNER for its convenience.

- 5.1.3 Upon any termination, CONSULTANT shall (1) promptly discontinue all Services affected (unless a termination notice from OWNER directs otherwise); and (2) deliver or otherwise make available to OWNER upon full payment for services rendered to the date of termination, all documents, data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by CONSULTANT in performing this Agreement, whether such materials are completed or in process. All payments due CONSULTANT at termination shall be made by OWNER.

## 5.2 Ownership of Documents

The original documents, plans, electronic files, studies or reports prepared under this Agreement, for which the OWNER pays compensation to the CONSULTANT, except working notes and internal documents, shall become and remain the property of the OWNER, and upon payment of said compensation shall be surrendered to the OWNER upon the completion of the Work under this Agreement or on the completion of specific phases of the Work, if requested by the OWNER. The CONSULTANT may retain copies of said Work in their files, but such Work shall not be released to any other party or reused by the CONSULTANT without the express written consent of the OWNER. Reuse of any of these drawings, specifications or other work products of the CONSULTANT by the OWNER for other than the specific project covered in this Agreement without the written permission of the CONSULTANT shall be at the OWNER's risk; provided that the CONSULTANT shall not be liable for any claims or damages arising out of such unauthorized reuse by the OWNER or by other's actions through the OWNER.

## 5.3 Professional Liability Insurance

- 5.3.1 CONSULTANT shall maintain professional liability insurance for protection against claims arising out of performance of services under this Agreement caused by negligent acts, errors, or omissions for which "PROFESSIONAL SERVICES" is legally liable for a period of five (5) years thereafter, if available and reasonably affordable. The professional liability policy shall provide a minimum coverage of \$1,000,000. CONSULTANT shall maintain the existing retroactive date on all future policies with the same insurance company and attempt to do so if CONSULTANT changes insurance companies. In the event that CONSULTANT goes out of business during the instant period, CONSULTANT shall purchase, at the request of DISTRICT, an extended reporting period.
- 5.3.2 Should CONSULTANT's normal professional liability coverage be less than the minimum required amount, CONSULTANT may purchase project insurance or obtain a rider on his normal policy in an amount sufficient to bring CONSULTANT's coverage up to minimum requirements.

## 5.4 Controlling Law

This Agreement is to be governed by and construed in accordance with the Laws of the State of Nevada.

## **5.5 Successors and Assigns**

- 5.5.1** The parties hereby bind their respective partners, successors, executors, administrators, legal representatives, and, to the extent permitted by Paragraph 5.5.2, their assigns, to the terms, conditions, and covenants of this Agreement.
- 5.5.2** Neither OWNER nor CONSULTANT shall assign, sublet, or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law.

Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent CONSULTANT from employing such independent professional associates, subCONSULTANTS, and consultants as CONSULTANT may deem appropriate to assist in the performance of Services.

- 5.5.3** Except as may be expressly stated otherwise in this Agreement, nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than OWNER and CONSULTANT, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of OWNER and CONSULTANT and not for the benefit of any other party.

## **5.6 Dispute Resolution**

This Agreement so to engage in alternate dispute resolution ("ADR") pursuant to NRS 338.150 and any other Agreement or consent to engage in ADR entered into in accordance herewith as provided in this Article 16 will be specifically enforceable under the prevailing Nevada law in the Second Judicial District Court of the State of Nevada in and for the County of Washoe. Any dispute arising under this contract will be sent to mediation. Any mediation shall occur in Incline Village, Washoe County, Nevada. The mediation shall be conducted through the American Arbitration Association (AAA) and be governed by the AAA's Mediation Procedures.

The mediator is authorized to conduct separate or ex parte meetings and other communications with the parties and/or their representatives, before, during and after any scheduled mediation conference. Such communications may be conducted via telephone, in writing, via email, online, in person or otherwise.

OWNER and CONSULTANT are encouraged to exchange all documents pertinent to the relief requested. The mediator may request the exchange of memorandum on all pertinent issues. The mediator does not have the authority to impose a settlement on the parties but such mediator will attempt to help OWNER and CONSULTANT reach a satisfactory resolution of their dispute. Subject to the discretion of the mediator, the mediator may make oral or written recommendations for settlement to a party privately, or if the parties agree, to all parties jointly.

OWNER and CONSULTANT shall participate in the mediation process in good faith. The mediation process shall be concluded within sixty (60) days of a mediator being assigned.



In the event of a complete settlement of all or some issues in dispute is not achieved within the scheduled mediation session(s), the mediator may continue to communicate with the parties, for a period of time, in an ongoing effort to facilitate a complete settlement. Any settlement agreed upon during mediation shall become binding if within thirty (30) days after the date that any settlement agreement is signed, either the OWNER or CONSULTANT fails to object or withdraw from the agreement. If mediation shall be unsuccessful, either OWNER or CONSULTANT may then initiate judicial proceedings by filing suit. OWNER and CONSULTANT will share the cost of mediation equally unless agreed otherwise.

#### **5.7 Equal Employment and Non-discrimination**

In connection with the Services under this Agreement, CONSULTANT agrees to comply with the applicable provisions of State and Federal Equal Opportunity statutes and regulations.

#### **5.8 Indemnification**

Indemnification of OWNER by CONSULTANT: CONSULTANT agrees to indemnify and hold OWNER and each of its officers, employees, agents and representatives harmless from any claims, damage, liability or costs (including reasonable attorneys' fees and costs of defense) stemming from this project to the extent such claims, damage, liability or costs are caused by CONSULTANT's negligent acts, errors or omissions or by the negligent acts, errors or omissions of CONSULTANT's subconsultants, agents, or anyone acting on behalf of or at the direction of CONSULTANT.

CONSULTANT's obligation to hold harmless and indemnify OWNER shall include reimbursement to OWNER of the loss of personnel productivity, incurred as a result of that defense. Reimbursement for the time spent by OWNER's personnel shall be charged to CONSULTANT at the then-current rate charged for such services by the private sector.

Indemnification of CONSULTANT by OWNER: OWNER agrees to indemnify and hold CONSULTANT and each of its officers, employees, agents and representatives harmless from any claims, damage, liability or costs (including reasonable attorneys' fees and costs of defense) stemming from this project to the extent such claims, damage, liability or costs are caused by OWNER's acts, errors, or omissions or by the negligent acts, errors, or omissions of the OWNER's subconsultants, agents or anyone acting on behalf of, or at the direction of, the OWNER.

OWNER's obligation to hold harmless and indemnify CONSULTANT shall include reimbursement to CONSULTANT of the loss of personnel productivity, incurred as a result of that defense. Reimbursement for the time spent by CONSULTANT's personnel shall be charged to OWNER at the then-current rate charged for such services by the private sector.

Notwithstanding anything contained herein to the contrary, Nevada's comparative negligence doctrine shall apply to both OWNER and CONSULTANT. In addition, nothing herein shall prevent OWNER or CONSULTANT from relying upon any Nevada statute or case law that protects OWNER or CONSULTANT with respect to liability or



damages. This Provision shall survive the termination, cancellation or expiration of the Agreement.

#### **5.9 Changes and Modifications**

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made a part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement.

#### **5.10 Licenses**

CONSULTANT shall have a Washoe County business license, and all appropriate CONSULTANT's licenses and certifications for the services to be performed.

#### **5.11 Severability**

In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties.

#### **5.12 Waiver**

One or more waivers by either party of any provision, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

#### **5.13 Extent of Agreement**

This Agreement, including all Exhibits, and any and all amendments, modifications, and supplements duly executed by the parties in accordance with this Agreement, govern and supersede any and all inconsistent or contradictory terms, prior oral or written representations or understandings, conditions, or provisions set forth in any purchase orders, requisition, request for proposal, authorization of services, notice to proceed, or other form or document issued by OWNER with respect to the Project or CONSULTANT's services.

IN WITNESS WHEREOF, the parties hereto have set their hands the day and date of the year first set forth above.

**INCLINE VILLAGE G. I. D.**

**FARR WEST ENGINEERING**

The undersigned has read, reviewed and approves this document

By: Joseph J. Pomroy  
Joseph J. Pomroy, P.E.  
Director of Public Works

By: Bryant Farr, Brent Farr  
*Sign AND Print or type Name*

Address for Giving Notice:

Address for Giving Notice:

**INCLINE VILLAGE G. I. D.**  
893 Southwood Boulevard  
Incline Village, Nevada 89451

**Farr West Engineering**  
5442 Longley Lane, Suite A  
Reno, NV 89511

License No. NV20011242988

Federal Tax ID No. 88-0490135

(If CONSULTANT is a Corporation, attach evidence of authority to sign.)

## ATTACHMENT "A" – SCOPE OF WORK

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### Incline Village General Improvement District Effluent Pond Improvements Project (#2599LI1801)

#### INTRODUCTION

The Incline Village General Improvement District (IVGID) has requested Farr West Engineering (Farr West) to submit an engineering scope of work and fee proposal for the design and permitting of improvements at the IVGID Wastewater Reclamation Facility (WWRF). The improvements consist of upgrading the existing Effluent Pond, constructing a new decant facility, and widening the existing eastern Perimeter Road adjacent to the clarifiers. Work elements include survey base mapping and preliminary engineering (civil and geotechnical). Final design, permitting, bid support, and construction administration support will be provided under a future amendment or contract.

The phase and task breakdown for the project is designated as follows:

- **Phase 1 – Design Services**
  - Task 1 – Project Management
  - Task 2 – Survey and Mapping
  - Task 3 – Geotechnical Engineering
  - Task 4 – Preliminary Engineering

#### PHASE 1 – DESIGN SERVICES

##### Task 1 – Project Management

###### *Objective*

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

###### *Approach*

Farr West will routinely review project progress and communicate project status on a regular basis. Communication will be through email and telephone, and with monthly project coordination meetings with the IVGID and Farr West staff. This task will include the following activities:

- Project administration includes scheduling maintenance, cost control, filing, resource allocation, subconsultant management, and routine communications.
- Conducting a project kick-off meeting with Farr West and IVGID staff.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to the scope, budget, or schedule and developing change management strategies with IVGID.

### ***Deliverables***

The following deliverables will be submitted under this task:

- Project schedule.
- Monthly invoices and status reports.

### ***Assumptions***

The following assumptions apply:

- Monthly reports will be provided with timely invoices.
- Project-related issues will be identified, communicated, and resolved.

## **Task 2 – Survey and Mapping**

### **Objective**

To generate survey and mapping data for development of CADD base maps in support of design activities.

### ***Approach***

The following approach applies:

- Obtain record drawings from IVGID with buried utilities within the project area.
- Coordinate with IVGID and Underground Service Alert (USA) for marking buried utilities.
- Re-establish control survey control and benchmarks at the WWRF site. Control will be based on the IVGID vertical datum from past records.
- Gather topographic field data that will include the marked utilities, sewer and storm water structure invert elevations and pipe diameters, roadway surface features, Effluent Pond impoundment limits, trees, and building corners.
- Obtain limits of rights-of-way and parcel lines from IVGID and Washoe County through their GIS databases.
- Prepare a topographic base map of the project site that is comprised of the field survey data.

### ***Deliverables***

Electronic files for use in preparing design plans.

### ***Assumptions***

The following assumptions apply:

- Farr West will tie into IVGID benchmarks and existing survey control at the WWRF site.
- Base map developed will be done in a manner that will provide a 1 foot contour interval map.
- IVGID will provide record drawings of WRF site utilities.

- Farr West will perform measure downs of existing storm water and sanitary sewer facilities to determine pipe size, material, and invert elevations.
- If required, IVGID will pothole existing utilities at critical crossings to avoid underground conflicts. Farr West will survey the surface elevation and translate the measure down data to establish location of utility. It is assumed that approximately 5 potholes will be required to support the design of this project.

### **Task 3 – Geotechnical Engineering**

#### **Objective**

To develop preliminary design options for a retaining wall along the Perimeter Road.

#### **Approach**

The following approach applies:

- Geotechnical field exploration and laboratory testing to reveal soil/bedrock and groundwater conditions in the area to host the required retaining wall for widening the existing roadway.
- Engineering analysis and preliminary design of two retaining wall options along the Perimeter Road, including opinion of probable construction costs.
- Geotechnical field exploration in the “clean spoils” area to evaluate the adequacy of the subsurface fill materials (accumulated solid materials located above the cut slope of the pond) to support the proposed ramp, and associated geotechnical recommendations.
- Prepare and submit a geotechnical report.

#### **Deliverables**

The following deliverables will be submitted under this task:

- Geotechnical report.
- Technical memorandum of retaining wall options.

#### **Assumptions**

The following assumptions apply:

- Utility locates will be performed by others.
- All borings will be advanced using hollow-stem auger drilling techniques until refusal is reached at the weathered/decomposed granitic bedrock in the area and then by coring, as necessary, to adequately reveal subsurface soil/bedrock conditions.
- Representative samples of significant soil types will be tested in the laboratory to characterize the index properties of subsurface soils, such as moisture content, grain size distribution, and plasticity.



## **Task 4 – Preliminary Engineering**

### ***Objective***

Develop options for cleaning and lining the Effluent Pond and constructing a “clean spoils” dump landing at the pond; develop options for a new Decant Facility for “wastewater spoils”; and develop geotechnical options for excavating and shoring the hillside for widening the Perimeter Road.

### ***Approach***

This task will include the following activities:

- Evaluate Bentomat liner options for the Effluent Pond, including product selection, vertical limits of liner, required protective cover to support maintenance vehicle loading, and grading for improved drainage.
- Develop pond access/egress layout, including access to the “clean spoils” collection area within the pond footprint.
- Develop layout option for the “clean spoils” dump landing above the Effluent Pond.
- Develop layout option for the “wastewater spoils” dump between the existing clarifiers, with vehicle access from the Perimeter Road.
- Evaluate the road width necessary for a tractor truck and an intermediate semi-trailer to travel along the Perimeter Road, and establish hillside cut limits for the geotechnical engineer.
- Develop alignment for widening the Perimeter Road in conjunction with the new retaining wall.
- Coordination with IVGID staff on key design issues, such as site limitations for improvements, utility locates/potholing, and preference for vehicle movement through the WRF.
- Prepare and submit technical memorandum of the Effluent Pond liner options to IVGID for review and comment.
- Quality control reviews and quality assurance documentation.
- Attend a design review meeting with IVGID at their office.

### ***Deliverables***

The following deliverables will be submitted under this task:

- Individual site plan exhibits for “clean spoils” collection area, the “wastewater spoils” dump area, and the Perimeter Road alignment.
- Effluent Pond liner technical memorandum.
- Detailed project schedule.

### ***Assumptions***

The following assumptions apply:

- Selected options will become the basis for the 60% Design.
- IVGID will provide electronic copies of standard details.

**ATTACHMENT "B"**

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**SCHEDULE**

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**Notice to Proceed:** April 2015

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**Survey Base Map Completion:** May 2015

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**Preliminary Design Completion:** June 2015

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**ATTACHMENT "C"**

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**BUDGET**

**PHASE 1 – DESIGN SERVICES**

Task 1	Project Management	\$2,500
Task 2	Survey and Mapping	\$8,200
Task 3	Geotechnical Engineering	\$13,400
Task 4	Preliminary Engineering	\$19,400
	<b>PHASE 1 TOTAL:</b>	<b>\$43,500</b>

**ATTACHMENT "C"**

**(Supplemental Budget)**

**Incline Village GID  
Effluent Pond Improvements Project**

**Engineering Fee Estimate (Revised 2015/04/07)**

TASKS	Rate (\$/hr)	Principal Engineer	Senior Project Manager	Project Engineer	Engineer, EIT	CADD Designer	Professional Surveyor	2-Man Survey Crew	Admin	Total Labor		Expenses (a)	Black Eagle w/10% Mark-up	TOTAL
		\$130	\$130	\$105	\$90	\$90	\$115	\$135	\$60	Hours	(\$)	(\$)	(\$)	(\$)
<b>1 Project Management</b>														
Project Administration (2 months)			6						12	18	\$1,500			\$1,500
Project Schedule			4							4	\$520			\$520
Monthly Invoicing			2						4	6	\$500			\$500
<b>Subtotal</b>			12						16	28	\$2,520			\$2,520
<b>2 Survey and Mapping</b>														
Establish Survey Control							4	16		20	\$2,620			\$2,620
Utility Locate Coordination and Field Surveying							4	16		20	\$2,620	\$200		\$2,820
Office Surveying/Basemapping							24			24	\$2,760			\$2,760
<b>Subtotal</b>							32	32		64	\$8,000	\$200		\$8,200
<b>3 Geotechnical Engineering</b>														
<i>Drilling and Retaining Well Options</i>													\$13,420	\$13,420
<b>Subtotal</b>													\$13,420	\$13,420
<b>4 Preliminary Engineering</b>														
Kick-off Meeting			4	4						8	\$940	\$25		\$965
Effluent Pond Liner Alternatives			4	12	16					32	\$3,220			\$3,220
Clean Spills Dump Facility Layout			4	12	16					32	\$3,220			\$3,220
Access Road Widening Alignment			1	4	12					17	\$1,630			\$1,630
Decant Facility Layout			4	8	12					24	\$2,440			\$2,440
Pond Liner Technical Memoranda			4	8	16	8			2	38	\$3,640	\$50		\$3,690
Cost Estimate				8	16					24	\$2,280			\$2,280
Preliminary Design Coordination with IVGID			8	8						16	\$1,880	\$25		\$1,905
<b>Subtotal</b>			29	64	88	8			2	191	\$19,250	\$100		\$19,350
<b>TOTAL</b>			41	64	88	8	32	32	18	283	\$ 29,770	\$ 300	\$ 13,420	\$ 43,490
<b>Total Cost (rounded): \$ 43,500</b>														

(a) Expenses include travel, reproduction costs, etc.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

**SUBJECT:** Review, discuss, and possibly authorize additional engineering services during construction for the Water Resources Recovery Facility Improvements Project; Fund: Utilities; Division: Sewer; Project 2259SS1707; Vendor: CH2M HILL, Inc in the amount of \$18,000.

**DATE:** December 1, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to:

1. Authorize a professional services contract for the Water Resources Recovery Facility Improvements Project; Fund: Utilities; Division: Sewer; Project 2259SS1707; Vendor: CH2M HILL (Jacobs), Inc in the amount of \$18,000.

### **II. BACKGROUND**

At the December 11, 2019 IVGID Board of Trustees Meeting, a motion was made to:

1. Award a construction contract to K.G. Walters Construction Co., Inc. in the amount of \$1,508,500 for the Water Resource Recovery Facility Improvements Project.
2. Authorize Chair and Secretary to execute the contract with K.G. Walters Construction Co., Inc., based on a review by General Counsel and Staff.
3. 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 – \$150,000.
4. Authorize Staff to enter into an Additional Task Order with Jacobs Engineering totaling \$60,000 for services during construction of the project.
5. Acknowledge the additional use of \$466,500 from the Utility Fund cash to complete the Project Budget for CIP 2599SS1707.

Review, discuss, and possibly authorize additional engineering services during construction for the Water Resources Recovery Facility Improvements Project; Fund: Utilities; Division: Sewer; Project 2259SS1707; Vendor: CH2M HILL, Inc in the amount of \$18,000.

-2-

December 1, 2020

See Meeting Minutes from the December 11, 2019 IVGID Board of Trustees Meeting attached to this Memorandum.

As authorized in motion #4 above, Jacobs is currently providing professional engineering services during construction on a time and materials basis. The additional services provided in the attached proposal provide instrumentation and programming work that is needed to incorporate the new blower system into the existing Water Resources Recovery Facility (WRRF) infrastructure. This work is being requested by IVGID at this time as it was not reasonable to anticipate the need for these additional services when Jacob's prepared their original scope of work and budget.

The services provided by Jacobs will provide IVGID's WRRF staff the ability to remotely monitor and control the new aeration system which is a critical process component at the WRRF. Operators will be able to view and modulate dissolved oxygen levels, view and control valve positions, view the corresponding air pressures and flows, and control blower parameters. The work will also incorporate the new system into the alarming system which will alert operators should potential wastewater treatment performance concerns arise and allow for them to respond and acknowledge the alarms.

In accordance with Board policy 3.1.0, 0.4 Item(s) of Business/Agenda Preparation, this item is included on the consent calendar.

### **III. FINANCIAL IMPACT AND BUDGET**

At the December 11, 2019 IVGID Board of Trustees Meeting, Trustees moved to; *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 – \$150,000.*

As of November 23, 2020, change orders have been authorized for \$13,414.05. IVGID will utilize a portion of the \$150,000 identified for additional work to fund the professional services contract in the amount of \$18,000.

### **IV. 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.

Attachments:

IVGID Board of Trustee Meeting Minutes Except from December 11, 2019 Meeting Task Order No. 37, Amendment No. 1 - Proposal  
CH2M Hill, Inc Short Form Agreement



Trustee Callicrate made a motion to approve the questions presented for the Trustee candidates. Trustee Morris seconded the motion. Chairwoman Wong asked for further comments, none were made, so she called the question – the motion was passed unanimously.

**H.9. Review, Discuss, and Possibly Authorize Multiple Contracts for the Water Resource Recovery Facility Improvements Project; 2019/2020 Capital Improvement Project: Fund: Public Works; Division: Sewer; Project # 2599SS1707; Vendors: K.G. Walters Construction Co., Inc., in the amount of \$1,508,500 and Jacobs Engineering in the amount of \$60,000. and Acknowledge the additional use of \$466,500 of Utility Fund cash to complete the project (Requesting Staff Member: Director of Public Works Joe Pomroy)**

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

Trustee Callicrate asked if this project was going to improve the odors that come down to the Mill Creek area. Director of Public Works Pomroy said it will improve them but not eliminate them. Trustee Callicrate said that there is a woman around the corner from where he lives that has asthma. Director of Public Works Pomroy said it is in the five year plan to address the fugitive odors.

Trustee Dent said that there was fifty thousand dollars that was budgeted in 2018 which wasn't included in this memorandum. This went out to bid and it is what it is. How can the Board be assured that there aren't other projects within the District that Jacobs hasn't updated their costs on equipment? Director of Public Works Pomroy said that the District has no other projects in this phase as we rejected the last one and it will get entered into the capital projects budgets for next year. Trustee Dent said this is dipping into utility fund reserves which is imperative for us to keep that in mind with the rate study and do a rate increase; this project is an example of doing that and keep it in mind for the future.

Trustee Morris made a motion to award a construction contract to K.G. Walters Construction Co., Inc. in the amount of \$1,508,500 for the Water Resource Recovery Facility Improvements Project, authorize Chair and Secretary to execute the contract with K.G.

Walters Construction Co., Inc., based on a review by General Counsel and Staff, 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 – \$150,000., authorize Staff to enter into an Additional Task Order with Jacobs Engineering totaling \$60,000 for services during construction of the project, and acknowledge the additional use of \$466,500 from the Utility Fund cash to complete the Project Budget for CIP 2599SS1707. Trustee Callicrate seconded the motion. Chairwoman Wong asked for further comments, none were made so she called the question – the motion was passed unanimously.

**H.10. Case No. CV11-01380 Aaron L. Katz v. IVGID**

- (1) Receive and discuss a verbal status report from litigation counsel, Thomas P. Beko, Esq., regarding litigation involving Aaron Katz Case No. CV11 01380 under Nevada Supreme Court Appeal Nos. 70440 & 71493**
- (2) Review, discuss and possibly approve the filing of a motion to recover costs accumulated between the payment of \$241,046.11 made by the Plaintiff and the time of the order, which is estimated at up to \$150,000, with the cost of filing this motion to be not exceed \$25,000**

**(Requesting Staff Member: Interim District General Manager Indra Winquest with assistance from Thomas Beko, Esq.)**

**This item was removed from the agenda in its entirety.**

**H.11. Case No. CV18-01564 Mark E. Smith v. IVGID**

- (1) Receive, review and discuss status report from litigation counsel, Thomas P. Beko, Esq., regarding defense of lawsuit initiated by Mark E. Smith under Case No. CV18-01564 against the Incline Village General Improvement District (“IVGID”), IVGID Board Chair Kendra Wong, and District Legal Counsel Jason Guinasso.**
- (2) Review, discuss and possibly approve legal fees and costs to cover fees that were not budgeted as of the last update (estimated to be not to exceed \$13,000.00 over current authorization).**
- (3) Authorize litigation counsel, Thomas P. Beko, Esq., to pursue a motion to remove IVGID Board Chair Kendra**

# Task Order No. 37, Amendment No. 1

## Incline Village General Improvement District

### WRRF Aeration Improvements Project:

#### Professional Services During Construction-HMI Programing and Integration

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This is Amendment No. 1 to Task Order No. 37 of the AGREEMENT FOR PROFESSIONAL SERVICES between Incline Village General Improvement District (IVGID or OWNER) and CH2M HILL, Inc. (ENGINEER), dated July 31, 2009. The work covered under this Task Order involves professional services during construction for the construction phase of the Water Resource Recovery Facility (WRRF) Aeration Improvements Project.

## Background and Project Need

ENGINEER has prepared Bid Documents and has been providing engineering services during construction for the subject Project. The OWNER has requested the ENGINEER provide development, implementation, testing, and commissioning of the new blower human-machine interface (HMI) into the plants existing system.

## Scope of Professional Services

ENGINEER will provide the following professional services:

- Addition of a new network data server for blower PLC.
- Addition of an Aerzen floating point valve and discrete tag arrays.
- Development of a new blower process window.
- Add a dissolved oxygen (DO), air flow, and valve statuses to existing secondary treatment process window for each of the six basins.
  - Blower and secondary treatment windows will include links to pop-out window where setpoints for DO, airflow, and valve position will be enterable based on user permission level.
- Implementation/integration of above items.
- Commissioning of the above items.

## Deliverables

- HMI programing and integration including PDFs of draft HMI screens emailed to IVGID for review and input.

## Assumptions

The following assumptions were made to develop the scope of engineering services and estimated fee for this Project:

- Work is anticipated to commence and completed in October 2020.
- ENGINEER will rely on previously provided submittal data for integration of new system
- OWNERS review of draft HMI screens and comment delivery to ENGINEER will be completed within 3 days of draft screen delivery.
- ENGINEER will require one site visit for onsite deployment of program.

## Compensation

Compensation by OWNER to ENGINEER will be as follows:

### Cost Reimbursable Per Diem (Time and Expense)

For services defined in this Task Order, at the Per Diem Rates referenced below, plus Direct Expenses, plus a service charge of 10 percent of Direct Expenses and 10 percent of subcontracts and outside services, plus applicable sales, use, value added, business transfer, gross receipts, or other similar taxes.

### Budget

A time and materials budgetary amount of **\$18,000** excluding taxes, is hereby established for services in this Agreement. ENGINEER will make reasonable efforts to complete the work within the noted budgets and will keep OWNER informed of progress toward that end so that the budgets or work effort can be adjusted if found necessary. ENGINEER will give prompt notice to OWNER whenever ENGINEER observes or becomes aware of any significant development that affects the scope or timing of ENGINEER's services.

ENGINEER is not obligated to incur costs beyond the indicated budgets, as may be adjusted, and OWNER is not obligated to pay ENGINEER beyond these limits.

When any budget has been increased, ENGINEER's excess costs expended prior to such increase will be allowable to the same extent as if such costs had been incurred after the approved increase.

### Per Diem Rates

Per Diem Rates are those hourly rates charged for work performed on the Project by ENGINEER's employees of the indicated classifications. Per Diem Rates for this Project are listed in Exhibit A. These rates are subject to revision for other projects and annual calendar year adjustments; include all allowances for salary, overheads and fees; but do not include allowances for Direct Expenses, subcontracts and outside services.

### Direct Expenses

Direct Expenses are those necessary costs and charges incurred for the Project including, but not limited to: (1) the direct costs of transportation, meals and lodging, mail, and supplies; (2) ENGINEER's current standard rate charges for reproduction services; and (3) ENGINEER's standard project charges for special health and safety requirements of OSHA.

## Renegotiation of Compensation

The estimate is based on the assumptions listed in this Task Order and timely completion of the Project. If the Project progresses under different conditions than the assumptions listed in this Attachment or if project timing deviates from the assumed schedule for causes beyond ENGINEER's control, ENGINEER reserves the right to request renegotiation of those portions of the fee affected by the time change.

## Invoicing

Amount invoiced each month will be based on time and expenses expended to date. Invoices shall be accompanied by a listing of charges that make up the invoice total, including employee names, billing rates, and hours of project staff, plus direct expenses.

## Schedule

The period of performance for this task order shall be through December 31, 2020. It is agreed that the ENGINEER cannot be responsible for delays occasioned by factors beyond ENGINEER's control, or factors which would not reasonably have been foreseen at the time this Task Order was executed.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment 1 to Task Order 37 to be signed and intend to be legally bound thereby.

**OWNER:**

**ENGINEER:**

**INCLINE VILLAGE GENERAL  
IMPROVEMENT DISTRICT**

**CH2M HILL, INC.**

**Agreed to:**

**Agreed to:**

By:

By:

\_\_\_\_\_  
Indra Winquest  
District General Manager

  
\_\_\_\_\_  
Brett Isbell, P.E.  
Designated Manager

Date: \_\_\_\_\_, 2020

Date: October 23, 2020

*Address for Giving Notice:*

*Address for Giving Notice:*

**INCLINE VILLAGE G.I.D.  
893 Southwood Boulevard  
Incline Village, Nevada 89451**

**CH2M HILL, INC.  
50 West Liberty Street, Suite 205  
Reno NV 89501**



**SHORT FORM AGREEMENT**  
Between  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
and  
**CH2M HILL, INC.**  
for  
**PROFESSIONAL SERVICES**

This Agreement is made as of February 12, 2009 between **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (IVGID)**, hereinafter referred to as "OWNER," and **CH2M HILL, INC.**, hereinafter referred to as "CONSULTANT." OWNER intends to complete the Project(s) as described in *Attachment A* and as amended from time to time, hereinafter referred to as the "Project."

**1.0 BASIC SERVICES**

The CONSULTANT shall perform the following tasks and additional services as may be included from time to time by Additional Services Addendums (ASAs) to this Agreement in accordance with Paragraph 4.2:

Services as described in Attachment "A," consisting of preliminary design for improvements to pump stations 4-1 and 5A-1.

All documentation, drawings, reports and invoices submitted for this project will include IVGID Project Number 20178.

**1.1 STANDARD CARE**

The standard of care applicable to CONSULTANT's services will be the degree of skill and diligence normally employed by professional engineers or consultants performing the same or similar services at the time said services are performed. CONSULTANT will reperform any services not meeting this standard without additional compensation.

**2.0 OWNER'S RESPONSIBILITIES**

OWNER shall do the following in a timely manner so as not to delay the services of CONSULTANT:

- 2.1** Designate in writing a person to act as OWNER's representative with respect to services to be rendered under this Agreement. Such person shall have complete authority to transmit instructions, receive information, and interpret and define OWNER's policies and decisions with respect to CONSULTANT's services for the PROJECT.
- 2.2** Assist CONSULTANT by placing at CONSULTANT's disposal existing data, plans, reports and other information known to, in possession of, or under control of OWNER which are relevant to the execution of CONSULTANT's duties on the PROJECT. Also, provide all criteria and full information as to OWNER's requirements for the Project,



including design criteria, objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations.

- 2.3 Provide "Measured Drawings" for project. Provide services of geotechnical engineer where advised by CONSULTANT and approved by OWNER.

### **3.0 PERIODS OF SERVICE**

- 3.1 The provisions of Section 3 and the various rates of compensation for CONSULTANT's services provided for elsewhere in this Agreement have been agreed to in anticipation of the orderly and continuous progress of the Project through completion of the Services contained herein. CONSULTANT's obligation to render services hereunder will extend for a period which may reasonably be required for the performance of CONSULTANT's services and required extensions thereto. If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided and if such dates are exceeded through no fault of CONSULTANT, all rates, measures, and amounts of compensation provided herein shall be subject to equitable adjustment.

- 3.2 It is agreed that time is of the essence and the Project shall be completed by the date indicated in Attachment "A."

### **4.0 PAYMENT TO CONSULTANT**

#### **4.1 Methods of Payment for Services and Expenses of CONSULTANT**

##### **4.1.1 Compensation Terms Defined**

- 4.1.1.1 "Per Diem" shall mean an hourly rate(s) as indicated in Attachment "A" to be paid to CONSULTANT as total compensation for each hour(s) of each employee of CONSULTANT work(s) on the Project, plus Reimbursable Expenses.

- 4.1.1.2 "Reimbursable Expenses" shall mean the actual expenses incurred directly or indirectly in connection with the Project, including, but not limited to subconsultants or Subcontractor costs, transportation and subsistence incidental thereto, obtaining bids or proposals from Contractor(s), toll telephone calls, express mail and telegrams, reproduction of Reports, Drawings, Specifications, Bidding Documents, and similar Project-related items in addition to those required under Section 1. In addition, Reimbursable Expenses will also include expenses incurred for main frame computer time and other highly specialized equipment, including photographic production. Reimbursable Expenses will include a ten percent (10%) markup over CONSULTANT's cost.

- 4.1.2 **Basis and Amount of Compensation for Basic Services.** Compensation shall be as indicated in Attachment "A", with a Not to Exceed amount of \$ 100,000.00.

#### **4.2 Basis and Amount of Compensation for Additional Services**

4.2.1 Compensation for Additional Services shall be on the basis of Per Diem or Lump Sum, to be agreed upon at the time of request for Additional Services. The estimated amount of Additional Services will be determined at the time the Additional Services are requested.

#### 4.3 Intervals of Payments

4.3.1 Payments to CONSULTANT for Basic and Additional Services rendered and Reimbursable Expenses incurred shall be made once every month by OWNER. CONSULTANT's invoices will be submitted once every month and will be based upon total services completed at the time of billing. OWNER shall make prompt payments in response to CONSULTANT's invoices.

#### 4.4 Other Provisions Concerning Payments

4.4.1 If OWNER fails to make any payment due CONSULTANT for services and expenses within 30 days after receipt of CONSULTANT's statement, the amounts due CONSULTANT will be increased at the rate of one percent (1%) per month from date of OWNER's receipt of invoice.

4.4.2 If the Project is suspended or abandoned in whole or in part for more than 90 days, CONSULTANT shall be compensated for all services performed prior to receipt of written notice from the OWNER of such suspension or abandonment, together with Reimbursable Expenses then due.

4.4.3 If any items in any invoices submitted by CONSULTANT are disputed by OWNER for any reason, including the lack of supporting documentation, OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice. OWNER shall promptly notify CONSULTANT of the dispute and request clarification and/or remedial action. After any dispute has been settled, CONSULTANT shall include the disputed item on a subsequent regularly scheduled invoice or on a special invoice.

### 5.0 GENERAL CONSIDERATIONS

#### 5.1 Termination

5.1.1 This Agreement may be terminated in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party. However, no termination for default may be initiated unless the other party is given a ten (10) calendar day cure period after written notice (delivery by certified mail, return receipt requested) of intent to terminate.

5.1.2 This Agreement may be terminated in writing (delivered by certified mail, return receipt requested) by OWNER for its convenience.

- 5.1.3 Upon any termination, CONSULTANT shall (1) promptly discontinue all Services affected (unless a termination notice from OWNER directs otherwise); and (2) deliver or otherwise make available to OWNER upon full payment for services rendered to the date of termination, all documents, data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by CONSULTANT in performing this Agreement, whether such materials are completed or in process. All payments due CONSULTANT at termination shall be made by OWNER.

## 5.2 Ownership of Documents

The original documents, plans, electronic files, studies or reports prepared under this Agreement, for which the OWNER pays compensation to the CONSULTANT, except working notes and internal documents, shall become and remain the property of the OWNER, and upon payment of said compensation shall be surrendered to the OWNER upon the completion of the Work under this Agreement or on the completion of specific phases of the Work, if requested by the OWNER. The CONSULTANT may retain copies of said Work in their files, but such Work shall not be released to any other party or reused by the CONSULTANT without the express written consent of the OWNER. Reuse of any of these drawings, specifications or other work products of the CONSULTANT by the OWNER for other than the specific project covered in this Agreement without the written permission of the CONSULTANT shall be at the OWNER's risk; provided that the CONSULTANT shall not be liable for any claims or damages arising out of such unauthorized reuse by the OWNER or by other's actions through the OWNER.

## 5.3 Insurance

- 5.3.1 **Commercial Insurance.** CONSULTANT shall procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with the performance of the work hereunder by the CONSULTANT, his/her agents, representatives, employees, or subcontractors. CONSULTANT shall purchase General Liability, Auto Liability, Workers' Compensation, and Professional Liability Insurance (if applicable) coverages as required. Property Liability Insurance coverage is not required. The District maintains Course of Construction Liability as part of its overall insurance coverage program. The cost of any required insurance shall be included in the CONSULTANT'S bid.

- 5.3.2 **Workman's Compensation.** It is understood and agreed that there shall be no Industrial Insurance coverage provided for the CONSULTANT or any Subcontractor by the District; and in view of NRS 616.280 and 617.210 requiring that CONSULTANT comply with the provisions of Chapters 616 and 617 of NRS, CONSULTANT shall, before commencing work under the provisions of this Agreement, furnish to the District a certificate of insurance from Employers Insurance Company of Nevada, a certificate of self insurance from the State of Nevada, Division of Insurance, a certificate of insurance from an admitted insurance company in the State of Nevada, or a certificate of insurance from a reciprocate state provided the project is less than two hundred and fifty thousand dollars (\$250,000) certifying that the CONSULTANT and each Subcontractor has complied with the provisions of the State Industrial Insurance Act, by providing coverage for each and every employee. If the CONSULTANT and/or Subcontractor is unlicensed and is a sole proprietor, coverage for the sole proprietor must be purchased and

evidence of coverage must appear on the Certificate of Insurance and Final Certificate. It is further understood and agreed by and between the District and CONSULTANT that CONSULTANT shall procure, pay for, and maintain the industrial insurance coverage at the CONSULTANT 'S sole cost and expense.

**5.3.3 Certificates of Coverage.** Certificates of coverage for all insurance required shall be provided to the OWNER within ten (10) days of the award of this contract. The general liability certificate shall name "Incline Village General Improvement District, its officers and employees" as additional insured. All certificates shall provide for a minimum written notice of thirty (30) days to be provided to OWNER in the event of material change, termination or non-renewal by either CONSULTANT or carrier. Certificates shall be forwarded to OWNER.

**5.3.4 Professional Liability Insurance.** CONSULTANT shall maintain professional liability insurance for protection against claims arising out of performance of services under this Agreement caused by negligent acts, errors, or omissions for which ENGINEER is legally liable for a period of three (3) years thereafter, if available and reasonably affordable. The professional liability policy shall provide a minimum coverage of Five Hundred Thousand Dollars (\$500,000). The cost of such insurance shall be borne by the CONSULTANT. CONSULTANT shall maintain the existing retroactive date on all future policies with the same insurance company and attempt to do so if CONSULTANT changes insurance companies. In the event that CONSULTANT goes out of business during the instant period, CONSULTANT shall purchase, at the request of OWNER, an extended reporting period, if available, at the OWNER's expense.

1.1.1. Should CONSULTANT's normal professional liability coverage be less than the minimum required amount, CONSULTANT may purchase project insurance or obtain a rider on his normal policy in an amount sufficient to bring CONSULTANT's coverage up to minimum requirements, said additional coverage to be obtained at no cost to the OWNER.

#### **5.4 Limitation of Liability/Waiver of Consequential Damages**

**5.4.1** To the maximum extent permitted by law, CONSULTANT's liability for OWNER's damages will not, in the aggregate, exceed \$1,000,000. This article takes precedence over any conflicting article of this AGREEMENT or any document incorporated into it or referenced by it. This limitation of liability will apply whether CONSULTANT's liability arises under breach of contract or warranty; tort; including negligence; strict liability; statutory liability; or any other cause of action, and shall include CONSULTANT's officers, affiliated corporations, employees, and subcontractors. In no event shall either Party to this Agreement, or their affiliated corporations, officers, employees, or any of their subcontractors, be liable to the other for any incidental, indirect, special, punitive, economic or consequential damages, including but not limited to loss of revenue or profits, suffered or incurred by a Party or any of its agents, including other contractors engaged at the project site, as a result of this Agreement or a Party's performance or non-performance of services pursuant to this Agreement. Limitations of liability provided in this paragraph apply whether the liability is claimed to arise in contract, tort (including negligence), strict liability, or otherwise.

#### **5.5 Subsurface Investigations**



- 5.5.1 In soils, foundation, groundwater, and other subsurface investigations, the actual characteristics may vary significantly between successive test points and sample intervals and at locations other than where observations, exploration, and investigations have been made. Because of the inherent uncertainties in subsurface evaluations, changed or unanticipated underground conditions may occur that could affect total PROJECT cost and/or execution. These conditions and cost/execution effects are not the responsibility of CONSULTANT.

## 5.6 Opinions of Cost, Financial Considerations and Schedules

- 5.6.1 In providing opinions of cost, financial analyses, economic feasibility projections, and schedules for the PROJECT, CONSULTANT has no control over cost or price of labor and materials; unknown or latent conditions of existing equipment or structures that may affect operation or maintenance costs; competitive bidding procedures and market conditions; time or quality of performance by operating personnel or third parties; and other economic and operational factors that may materially affect the ultimate PROJECT cost or schedule. Therefore, CONSULTANT makes no warranty that OWNER's actual PROJECT costs, financial aspects, economic feasibility, or schedules will not vary from CONSULTANT's opinions, analyses, projections, or estimates.

## 5.7 Controlling Law

- 5.7.1 This Agreement is to be governed by and construed in accordance with the Laws of the State of Nevada.

## 5.8 Successors and Assigns

- 5.8.1 The parties hereby bind their respective partners, successors, executors, administrators, legal representatives, and, to the extent permitted by Paragraph 5.8.2, their assigns, to the terms, conditions, and covenants of this Agreement.

- 5.8.2 Neither OWNER nor CONSULTANT shall assign, sublet, or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law.

Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent CONSULTANT from employing such independent professional associates, subcontractors, and consultants as CONSULTANT may deem appropriate to assist in the performance of Services.

- 5.8.3 Except as may be expressly stated otherwise in this Agreement, nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone other than OWNER and CONSULTANT, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of OWNER and CONSULTANT and not for the benefit of any other party.

## 5.9 Arbitration

**5.9.1** All claims, disputes, and other matters in question between the parties to this Agreement, arising out of or relating to this Agreement or the breach thereof, shall be decided by arbitration, in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association (AAA). Any such arbitration process shall include the right by either party to subpoena witnesses for any hearing, as well as to utilize the discovery process pursuant to NRCP 26, *et seq.*, as now in force or as may be hereafter amended. In addition, either party shall be entitled to use any procedure and remedy available under the applicable rules of the AAA. No arbitration, arising out of or relating to this Agreement, shall include, by consolidation, joinder, or in any other manner, any additional person not a party to this Agreement except by written consent containing a specific reference to this Agreement and signed by CONSULTANT, the OWNER, and any other person sought to be joined. Any consent to arbitration involving an additional person or persons shall not constitute consent to arbitration of any dispute not described therein or with any person not named or described therein. This Agreement to arbitrate and any agreement to arbitrate with an additional person or persons duly consented to by the parties to this Agreement shall be specifically enforceable under the prevailing Nevada law in the Second Judicial District Court of the State of Nevada in and for the County of Washoe.

**5.9.2** Notice of the demand for arbitration shall be filed in writing with the other party to this Agreement and with the American Arbitration Association (AAA). The demand shall be made within a reasonable time after the claim, dispute, or other matter in question has arisen. In no event shall the demand for arbitration be made when institution of legal or equitable proceedings based on such claim, dispute, or other matter in question would be barred by the applicable statute of limitations.

**5.9.3** The award rendered by the arbitrators shall be final, judgment may be entered upon it in the Second Judicial District Court of the State of Nevada in and for the County of Washoe, and will not be subject to modification or appeal except to the extent permitted by Sections 10 and 11 of the Federal Arbitration Act (9 U.S.C. section 10.11). The prevailing party under the dispute shall be entitled to reasonable attorney's fees together with other reasonable costs.

**5.9.4** Arbitration shall occur in Incline Village, Washoe County, Nevada, unless an alternate location is mutually agreed upon by OWNER and CONSULTANT. Arbitration shall be conducted through the American Arbitration Association (AAA) and be governed by AAA's commercial arbitration rules. In any such arbitration the parties may plead any legal and equitable claims they deem appropriate and the arbitrator shall be authorized to grant any such relief. Further, discovery may be conducted by the parties, consistent with Rule 30, *et seq.*, of the Nevada Rules of Civil Procedure.

**5.10 Equal Employment and Non-discrimination**

In connection with the Services under this Agreement, CONSULTANT agrees to comply with the applicable provisions of State and Federal Equal Opportunity statutes and regulations.

**5.11 Indemnification**



Indemnification of OWNER by CONSULTANT: CONSULTANT agrees to defend, indemnify and hold OWNER and each of its officers, employees, agents and representatives from any claims, damage, liability or costs (including reasonable attorneys' fees and costs of defense) stemming from this project to the extent such claims, damage, liability or costs are caused by CONSULTANT's negligent acts, errors or omissions or by the negligent acts, errors or omissions of CONSULTANT's subconsultants, agents, or anyone acting on behalf of or at the direction of CONSULTANT.

CONSULTANT's obligation to hold harmless, indemnify and defend OWNER shall include reimbursement to OWNER of the loss of personnel productivity, incurred as a result of that defense. Reimbursement for the time spent by OWNER's personnel shall be charged to CONSULTANT at the then-current rate charged for such services by the private sector.

Indemnification of CONSULTANT by OWNER: OWNER agrees to defend, indemnify and hold CONSULTANT and each of its officers, employees, agents and representatives harmless from any claims, damage, liability or costs (including reasonable attorneys' fees and costs of defense) stemming from this project to the extent such claims, damage, liability or costs are caused by OWNER's acts, errors, or omissions or by the negligent acts, errors, or omissions of the OWNER's subconsultants, agents or anyone acting on behalf of, or at the direction of, the OWNER.

OWNER's obligation to hold harmless, indemnify and defend CONSULTANT shall include reimbursement to CONSULTANT of the loss of personnel productivity, incurred as a result of that defense. Reimbursement for the time spent by CONSULTANT's personnel shall be charged to OWNER at the then-current rate charged for such services by the private sector.

Notwithstanding anything contained herein to the contrary, Nevada's comparative negligence doctrine shall apply to both OWNER and CONSULTANT. In addition, nothing herein shall prevent OWNER or CONSULTANT from relying upon any Nevada statute or case law that protects OWNER or CONSULTANT with respect to liability or damages. This Provision shall survive the termination, cancellation or expiration of the Agreement.

#### **5.12 Changes and Modifications**

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made a part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement.

#### **5.13 Licenses**

CONSULTANT shall have a Washoe County business license, and all appropriate Contractor's licenses and certifications for the services to be performed.

#### **5.14 Severability**

In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties.

**5.15 Waiver**

One or more waivers by either party of any provision, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

**5.16 Extent of Agreement**


This Agreement, including all Exhibits, and any and all amendments, modifications, and supplements duly executed by the parties in accordance with this Agreement, govern and supersede any and all inconsistent or contradictory terms, prior oral or written representations or understandings, conditions, or provisions set forth in any purchase orders, requisition, request for proposal, authorization of services, notice to proceed, or other form or document issued by OWNER with respect to the Project or CONSULTANT's services.

IN WITNESS WHEREOF, the parties hereto have set their hands the day and date of the year first set forth above.

**INCLINE VILLAGE G. I. D.**

CONSULTANT: CH2M HILL, INC.

**The undersigned has read, reviewed and approves this document**

By:   
Joseph J. Pomroy, P.E.  
Director of Public Works


By:   
David R. Roundtree, P.E.  
Vice President

By:   
T. Scott Brooke  
General Counsel

Attest:   
Ronald C. Crumm  
Contracts Manager

**Agreed to:**

By:   
Theodore J. Fuller, Chairman

By:   
Chuck Weinberger, Secretary

Address for Giving Notice:

**INCLINE VILLAGE G. I. D.**  
893 Southwood Boulevard  
Incline Village, Nevada 89451

Address for Giving Notice:

**50 West Liberty Street, Suite 205**  
**Reno NV 89501**

License No. 036166 B 0805293

Federal Tax ID No. 59-0918189

Agent for service of process:

(If CONSULTANT is a Corporation, attach evidence of authority to sign.)



SECRETARY CERTIFICATE

I, Paula W. Chase, Assistant Corporate Secretary of CH2M HILL, Inc., hereby certify that the following is a resolution adopted by the Board of Directors by Unanimous Written Consent on July 7, 2008. I further certify that said resolution is in full force and effect as of January 29, 2009:

BE IT RESOLVED that the authority to execute, on behalf of this corporation, or any of its affiliates or subsidiaries, agreements pertaining to performing services for clients is hereby granted by this Board of Directors to all designated officers of the corporation.

BE IT FURTHER RESOLVED that the President or Chief Financial Officer may, from time to time, authorize individual employees of the corporation, or any of its affiliates or subsidiaries, to execute agreements pertaining to performing services for clients. Provided, however, that such authorization is in writing authorizing the individual by name and title to execute agreements.

BE IT FURTHER RESOLVED that the authority to execute, on behalf of this corporation, or any of its affiliates or subsidiaries, agreements other than those pertaining to performing services for clients is hereby granted by this Board of Directors to all designated officers of the corporation.

BE IT FURTHER RESOLVED that the President or Chief Financial Officer may, from time to time, authorize individual employees of the corporation, or any of its affiliates or subsidiaries, to execute agreements other than those pertaining to performing services for clients. Provided, however, that such authorization is in writing authorizing the individual by name to execute agreements.

I further certify that David Roundtree is Business Vice President and Area Office Manager of CH2M HILL, Inc., and has been granted authority in accordance with the above resolution and may sign documents on behalf of the firm in an amount up to \$5,000,000.

Dated this 29th day of January, 2009.

Paula W. Chase  
Paula W. Chase, Assistant Secretary

State of Colorado  
County of Douglas

Subscribed and sworn to before me by Paula W. Chase, known to me to be the Assistant Secretary of CH2M HILL, Inc., this 29th day of January, 2009.

Twyla D. Major  
Notary Public  
My commission expires: 7/17/2011



# Attachment A

## Incline Village General Improvement District

### Water Pump Stations 4-1 and 5A-1 Replacement Project

#### Preliminary Engineering Phase Services

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This AGREEMENT FOR PROFESSIONAL SERVICES is between Incline Village General Improvement District (IVGID or OWNER) and CH2M HILL, Inc. (CONSULTANT). The work covered under this AGREEMENT includes the preliminary engineering associated with two substantially new Water Pump Station facilities that replace existing Water Pump Stations (WPS) 4-1 and 5A-1. The project envisioned includes the demolition of all or substantial portions of the existing pump stations and design of two new pump station buildings. The official name for this project will be the Water Pump Stations 4-1 and 5A-1 Replacement Project (hereinafter referred to as the "Project").

The scope of engineering services for the preliminary engineering phase of the Project includes engineering analysis, calculations, equipment selection, equipment layout, building design concepts, workshops, and preparation of summary technical memorandum. Final design activities, which will be authorized in a subsequent Agreement or as an Amendment to this AGREEMENT, involve preparation of documents that will be used to bid and construct the following assumed components of the Project:

- Demolition of existing WPS 4-1. Radio telemetry equipment to be salvaged for reinstallation, if possible.
- New WPS 4-1 located near the existing pump station. WPS 4-1 is envisioned to be a CMU building with a metal roof housing two 1,000 gpm vertical turbine pumps, piping, valves, electrical equipment, reinstalled telemetry components, electric space heater and building ventilation equipment.
- Demolition of existing WPS 5A-1; foundation to remain and be reused, if possible. Radio telemetry equipment to be salvaged for reinstallation, if possible.
- New WPS 5A-1 constructed on top of the existing foundation. WPS 5A-1 is envisioned to be a CMU building with a metal roof housing two 1,500 gpm and one 300 gpm vertical turbine pumps, piping, valves, zinc orthophosphate storage and feed system, electrical equipment, reinstalled telemetry components, natural gas space heater and building ventilation equipment.
- Temporary 300 gpm pump station near WPS 5A-1, to serve residential customers during demolition and reconstruction of the WPS 5A-1 facility.

## Assumptions

The following assumptions were made to develop the scope of engineering services and estimated fee for this Project:

- The architectural and structural design of both stations will be very similar and include the same materials and building systems; CMU walls and sloped metal roof with same/similar features and color schemes.



- Existing telemetry equipment will be salvaged for reinstallation in the new pump stations, if possible. Otherwise new telemetry equipment will be specified during final design.
- Hazardous waste assessment of each existing pump station (inspection for presence of asbestos and lead paint) and any required remediation will be performed in a timely manner by others under direct contract with OWNER.
- All required field surveying and digital mapping work will be performed by others under direct contract with OWNER.
- All required geotechnical investigations, soils testing, data collection, and reporting will be performed by others under direct contract with OWNER.
- No landscaping will be required at either water pump station site. Areas disturbed by construction activities will be paved or re-vegetated with grass seed.
- Fire sprinklers and fire alarm system will not be required for either pump station.
- Personnel occupancy features such as restrooms and storage space are not required at either pump station.
- The portion of the building at WSP 5A-1 containing old snow making equipment will not be demolished, and reconstructed as part of this Project.
- It is unknown at this time if hydraulic surge analyses will be required; this scope of work does not include a detailed surge analysis for either pump station.

## Scope of Engineering Services

The engineering services to be provided under this AGREEMENT consist of project management and preliminary engineering services for the Project. The scope of work and budget for the engineering services associated with final design, pre-purchase document preparation, permitting assistance, Bid phase services, construction phase services, and commissioning of the Project will be prepared towards the end of the preliminary engineering phase and be authorized by OWNER as an Amendment to this AGREEMENT. This section describes in detail the tasks and subtasks that will be performed to assist OWNER with the project management, technical analyses, quality control, and cost estimating services associated with the preliminary engineering phase of the Project.

### Task 1 – Project Setup and Project Management

The purpose of this task is to provide for the initiation and overall management of Project activities. An overall schedule and work plan will be implemented to assure work activities are completed in a properly integrated and timely manner. In addition, this task includes those elements necessary to properly manage, lead, and control the Project.

#### Subtask 1.1—Project Initiation

- Project Instructions—Develop and maintain a set of procedures in the form of project instructions to facilitate management of the Project. The project instructions will include project background, authorized AGREEMENT, communication protocol and client organization, project team organization, time and expense charging instructions, schedule, records management procedures, change management procedures, safety, project closeout, and other reference information.



- **Schedule**—Prepare and provide periodic updates to the Project Schedule (in a bulleted Milestone list format) showing preliminary dates for deliverables and anticipated dates for workshops, QC reviews, meetings, and submittals.
- **CAD/CAE Standards**—Define CAD/CAE software standards, graphic standards, file naming conventions and standards, revision/iteration control, and other graphic standards. Comply with OWNER CAD deliverables standards.
- **Change Management Plan**—Prepare a change management plan that addresses the schedule and budget impacts of additional efforts required to complete the deliverables for the preliminary engineering phase work on this Project. When necessary, this plan will be implemented to review with OWNER proposed additional work associated with engineering scope modifications, with authorization to proceed with the modifications after agreement by both parties as to the schedule and budget impacts.

### **Deliverables**

- Project Instructions
- Milestone Schedule Updates
- CAD/CAE Standards

### **Subtask 1.2—Project Management**

- **Status Reporting**—Monitor budget, progress, and schedule. Monitor work efforts and evaluate actual versus planned progress. Supervise the Project team and identify actions needed to maintain the Project schedule. Changes in scope will be communicated to OWNER and will be in accordance with the change management plan. Provide verbal progress reports to OWNER's project manager, as necessary. Meet with OWNER's project manager in Incline Village, in conjunction with scheduled workshops and review meetings.
- **Administration**—Maintain Project records, manage and process Project communications, coordinate Project administrative matters, and prepare monthly invoice.
- **Coordination**—Coordinate tasks/subtasks with OWNER and project staff, to complete authorized work on schedule and within budget.
- **Staff Management**—Supervise and control activities of staff assigned to the Project. Coordinate and schedule appropriate staffing to meet Project requirements.
- **Workshop and Meeting Preparation**—Make arrangements for and coordinate the scheduled Project workshops and Project team meetings. Prepare and distribute agenda and meeting summary notes for each workshop.

### **Workshop**

- **Project Kickoff Workshop**—Conduct a Project kickoff workshop prior to commencement of preliminary engineering activities. Included in the kickoff meeting will be key Project team members of CONSULTANT and OWNER. Present and discuss the proposed Project and the scope of work items that need to be included to define the Project to be designed and constructed. The preliminary engineering scope of work shall be as approved by OWNER, as defined herein. Preferences for Project design elements and other information will be solicited. It is anticipated that a maximum of one 3-hour workshop, held in Incline Village, will be required for this subtask.

- Existing Conditions Investigation—CONSULTANT will conduct an investigation of existing systems and equipment at WPS 4-1 and WPS 5A-1 to document pertinent facilities, proposed interconnections, and reused/salvaged components. The purpose of these investigations will be to verify and document the sizes and locations of equipment, piping, utilities, telemetry system components, and other components that are or may be associated with the Project. This work will be performed on the same day as the Project kickoff workshop.

**Deliverables**

- Workshop Agenda
- Workshop Meeting Summary Notes
- Monthly Invoices

**Subtask 1.3—Quality Control Review, Coordination, and Response**

Implement and carry out an effective quality assurance/quality control (QA/QC) program. Coordinate the participation of senior reviewers at appropriate points in the Project. CONSULTANT will perform internal QA/QC review activities with the senior review team during the progress of the Project. Formal internal QC review and subsequent fix up of draft deliverables will be performed prior to sending deliverables to OWNER for review. Typically, task deliverables will be sent to OWNER for review a few days in advance of the next workshop, where the deliverables will be discussed in detail with OWNER.

**Subtask 1.4—Construction Cost Estimates**

CONSULTANT will furnish construction cost estimating services where indicated below. Estimates will be prepared to the level of accuracy based on the information available, within normal industry standards. Estimates will be formatted in accordance with the Project design Construction Specifications Institute (CSI) specification format and segregated by facility. Where sufficient detailed information is lacking to obtain reasonably accurate quantities of materials, judgmental allowances will be used to provide an opinion of the estimated construction costs.

**Task 2 – Preliminary Engineering**

CONSULTANT will review information provided on existing facilities and Project related information previously developed by others. The following tasks will be performed during this phase of the Project:

- CONSULTANT will perform a hydraulic analysis of both the WPS 4-1 and WPS 5A-1 pumping systems to determine the quantity, size, and type of pumps required to meet basic pump station capacity design criteria established by OWNER. Hydraulic analysis will include portions of OWNER’S existing water transmission and storage system, including reservoirs R 4-1, R 2-2, R 5A-1A & B, WPS 4-1, WPS 5A-1, and interconnecting water transmission mains. Results of the hydraulic analysis, recommended pump station design capacities, pump quantities, individual pump capacities, and pump types will be documented in a brief Design Criteria Summary Technical Memorandum (TM).

- CONSULTANT will determine and document design criteria associated with the required zinc orthophosphate chemical system at WPS 5A-1, including delivered chemical concentration, dosage range, feed pump type and capacity, and storage tank volume and materials of construction.
- CONSULTANT will make initial pump selections and prepare a preliminary floor plan drawing depicting major equipment layout and footprint size for each building.
- CONSULTANT will communicate with SPPCo to determine if the existing utility transformers at WPS 5A-1 can be reused, relocated, or must be replaced. The preliminary power and load requirements at each WPS will be developed and communicated to OWNER and SPPCo. Preliminary one line diagrams will be prepared so that electrical equipment can be sized and included in the preliminary building floor plan layouts.
- CONSULTANT will evaluate the condition and capacity of existing telemetry system components at each pump station, to determine if components should be salvaged and reinstalled in the new pump station buildings.
- CONSULTANT will perform a code analysis, and develop and document architectural design concepts for the buildings.
- CONSULTANT will review the TRPA design guidelines document and prepare preliminary building floor plans, building elevations, and supporting technical documentation to supplement OWNER's permit application to TRPA for the new pump station facilities.
- CONSULTANT will determine and document applicable structural engineering design criteria and applicable codes for the pump station buildings.
- CONSULTANT will develop and document HVAC design criteria for each building, and determine the preliminary size of ventilation and heating system components.
- CONSULTANT will prepare a conceptual level site plan drawing for each site using existing site drawings provided by OWNER. A scaled, plan view of each replacement pump station facility will be shown in its proposed location and orientation on the applicable drawing.
- CONSULTANT will determine survey, survey control, and mapping requirements for each site and send request to OWNER to obtain required information prior to commencement of final design activities.
- CONSULTANT will determine desired geotechnical investigation and data needs, and send request to OWNER to obtain required information prior to commencement of final design activities.
- CONSULTANT will contact Contractor(s) specializing in the field application of cement mortar linings to determine the feasibility and general approach to field apply a cement mortar lining to approximately 2,000 feet of unlined 14-inch welded steel pipe. If feasible, CONSULTANT will provide OWNER with a draft version of a technical specification section outlining the requirements to apply the cement mortar lining, which will supplement drawings and other information prepared by OWNER. Cement mortar lining and associated work will be designed, bid, and constructed by OWNER as a separate project.
- CONSULTANT will prepare a Class 4 budget level construction cost estimate for the Project.

## Workshop

- Design Criteria Review Workshop: CONSULTANT will conduct a review workshop with OWNER staff to present and discuss the Draft Design Criteria Summary TM covering the major elements of the Project. CONSULTANT will receive OWNER's consolidated review comments on the Draft TM at the workshop and will discuss outstanding issues. Major action items and decisions will be documented in minutes that will be distributed to OWNER and CONSULTANT's design teams. It is anticipated that a maximum of one 4-hour workshop, held at OWNER's office in Incline Village, will be required for this subtask.

## Deliverables

- Design Criteria Summary Technical Memorandum; draft and final .pdf files submitted to OWNER electronically
- CONSULTANT will furnish OWNER with the summary of a Class 4 construction cost estimate prepared for the Project
- Workshop Minutes

## IVGID Responsibilities

The services described below are assumed to be provided by OWNER in a timely manner:

- Send CONSULTANT electronic files of all applicable drawings for existing facilities related to the Project; .pdf files or when available, AutoCAD files.
- Provide CONSULTANT with information needed to perform hydraulic analyses, including pump and reservoir interconnecting pipe sizes, lengths, and materials of construction, reservoir low and high water elevations, finished floor elevations in the existing pump stations, etc. All information provided shall be referenced to the same datum. This scope of work does not include field investigations to collect and verify distribution system locations, sizes, and elevations; and does not include recommendations for improvements to components other than WPS 4-1 and 5A-1.
- Send CONSULTANT information on OWNER's telemetry system, including components presently installed in WPS 4-1 and 5A-1.
- Near the end of the preliminary engineering phase of the Project, secure services of a survey firm to survey and provide mapping files (survey data point list, electronic and hard copies of site topographic mapping developed in AutoCAD or MicroStation at scale of 1"=20' with 1-foot contours, and electronic InRoads Digital Terrain Model (DTM) surface) and location/description of survey control points near the two Project sites.
- Near the end of the preliminary engineering phase of the Project, secure services of a geotechnical firm to perform geotechnical investigations, collect and conduct laboratory analysis on soil samples, and prepare a geotechnical data report.
- Provide timely input to and provide a consolidated set of review comments on all draft Project deliverables.
- Prepare application, submit review documents, and coordinate all communications with TRPA for review and approval of the Project.
- Prepare/file applications and pay fees for all permits and licenses required by local, state, and federal authorities.



## Additional Services

The services described below are not included in this AGREEMENT, but can be performed if requested and approved by OWNER and CONSULTANT. Time, scope, and fee have not been budgeted for the tasks listed hereunder. Authorization to proceed shall be in the form of an amendment to this AGREEMENT or a separate AGREEMENT specifying the work to be performed and the additional payment for such services rendered. The amendment or AGREEMENT, after execution by both parties, shall become a supplement to and a part of the AGREEMENT FOR PROFESSIONAL SERVICES.

- Preliminary and final site and yard piping drawings for each pump station site (based on site survey and mapping information)
- Noise control investigations
- Pre-prepared formal presentations to outside agencies
- Value engineering services
- Environmental services and permits
- Final design, permitting, and bid phase services
- Preparation, coordination, and packaging of Division 0 specifications and materials
- Pre-qualification of potential bidders, subcontractors, and vendors
- Preparation of additive, deductive, or alternate design and construction scope
- Distribution of equipment pre-purchase, Bid, and Conformed Documents
- Office services during construction, construction management, and inspection services
- RTU logic programming and HMI operator workstation screen building (assumed to be performed during construction by others)
- Record drawing production
- Startup and training services
- Additional workshops or field visits besides those listed above

## Compensation

Compensation by OWNER to CONSULTANT will be as follows:

### Cost Reimbursable Per Diem (Time and Expense)

For services enumerated in this Task Order, at the Per Diem Rates referenced below, plus Direct Expenses, plus a service charge of 10 percent of Direct Expenses and 10 percent of subcontracts and outside services, plus applicable sales, use, value added, business transfer, gross receipts, or other similar taxes.

### Budget

A budgetary amount of \$100,000, excluding taxes, is hereby established for services in this Agreement. CONSULTANT will make reasonable efforts to complete the work within the budget and will keep OWNER informed of progress toward that end so that the budget or work effort can be adjusted if found necessary. CONSULTANT will give prompt notice to OWNER whenever CONSULTANT observes or becomes aware of any significant development that affects the scope or timing of CONSULTANT's services. CONSULTANT will notify OWNER in writing when incurred costs equal 85 percent of the budgeted amount.

CONSULTANT is not obligated to incur costs beyond the indicated budgets, as may be adjusted, and OWNER is not obligated to pay CONSULTANT beyond these limits.

When any budget has been increased, CONSULTANT's excess costs expended prior to such increase will be allowable to the same extent as if such costs had been incurred after the approved increase.

### **Per Diem Rates**

Per Diem Rates are those hourly rates charged for work performed on the Project by CONSULTANT's employees of the indicated classifications. Per Diem Rates for this Project are listed in Attachment B. These rates are subject to revision for other projects and annual calendar year adjustments; include all allowances for salary, overheads and fees; but do not include allowances for Direct Expenses, subcontracts and outside services.

### **Direct Expenses**

Direct Expenses are those necessary costs and charges incurred for the Project including, but not limited to: (1) the direct costs of transportation, meals and lodging, mail, special OWNER approved Project specific insurance, letters of credit, bonds, and equipment and supplies; (2) CONSULTANT's current standard rate charges for direct use of CONSULTANT's vehicles, laboratory tests and analyses, printing and reproduction services, and certain field equipment; and (3) CONSULTANT's standard project charges for computing systems, special health and safety requirements of OSHA, and telecommunications services.

### **Renegotiation of Compensation**

The estimate is based on the assumptions listed in this Attachment and timely completion of the Project. If the Project progresses under different conditions than the assumptions listed in this Attachment or if Project timing deviates from the assumed schedule for causes beyond CONSULTANT's control, CONSULTANT reserves the right to request renegotiation of those portions of the fee affected by the time change.

### **Invoicing**

Amount invoiced each month will be based on time and expenses expended to date. Invoices shall be accompanied by a listing of charges that make up the invoice total, including employee names, billing rates, and hours of Project staff, plus direct expenses.

### **Schedule**

The scope of engineering services and activities associated with this scope of engineering services will be completed in accordance with the following approximate schedule assuming the Professional Services Agreement authorizing the above described work is signed and delivered to CONSULTANT no later than February 15, 2009:

- Submit Draft version of the Design Criteria Summary TM to OWNER for review – June 5, 2009



All work associated with this Agreement will be completed no later than June 30, 2009. Scope of engineering services covered by this Agreement shall be considered complete on the day the final version of the Design Criteria Summary TM is sent to the OWNER. Efforts will be made by the CONSULTANT to complete the work in a timely manner. However, it is agreed that the CONSULTANT cannot be responsible for delays occasioned by factors beyond CONSULTANT's control, or factors which would not reasonably have been foreseen at the time this Agreement was executed.

**Attachment B**  
**IVGID WPS 4-1 & 5A-1 Replacement Project**  
**CH2M HILL**  
**Per Diem Rate Schedule**  
**Professionals and Technicians\***  
**Hourly Billing Rates**

<u>Classification</u>	<u>Rate</u>
Principal Project Manager	\$218
Sr. Technologist/Sr. Project Manager	\$198
Engineer Specialist*/Project Manager	\$183
Project Engineer*	\$155
Associate Engineer*	\$130
Staff Engineer 2*	\$110
Staff Engineer 1*	\$98
Engineering/Environmental Tech 5	\$128
Engineering/Environmental Tech 4	\$110
Engineering/Environmental Tech 3	\$98
Engineering/Environmental Tech 2	\$82
Engineering/Environmental Tech 1	\$77
Office/Clerical/Accounting	\$70

Notes:

1. A markup of 10% will be applied to all Other Direct Costs and Expenses.
2. A Health & Safety charge of \$1.75 will be applied to all labor hours of employees who are currently enrolled in the CH2M HILL Comprehensive Health & Safety Program.
3. An additional premium of 25% will be added to the above rates for Expert Witness and Testimony Services.
4. These rates are effective January 1, 2009, through June 30, 2009.
5. Rate Schedule subject to annual revision to reflect current rates.

\* includes engineering, consulting, planner, and scientist disciplines

## MINUTES

### REGULAR MEETING OF FEBRUARY 11, 2009 Incline Village General Improvement District

#### EXCERPT

#### J. CONSENT CALENDAR

- J.1. Award of construction contract for Burnt Cedar restrooms - 2008/2009 Capital Improvement Project: Fund: Beach; Program: Beach; Data Sheet #3; Vendor: The Public Restroom Company *(moved to General Business Item K.0.)*
- J.2. Design Services Contract Award for the Water Pump Station 4-1 and 5A-1 Improvements Project (B. Johnson) - 2008/2009 Capital Improvement Project: Fund: Utility; Program: Water; Data Sheet #7; Vendor: CH2M Hill, Inc.

Trustee Weinberger made a motion to approve the Consent Calendar as amended. Trustee Bohn seconded the motion. Chairman Fuller asked for public comments, receiving none, brought the question back to the Board where the question was called and the motion was passed unanimously.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** William B. Horn  
General Manager

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

**FROM:** Bradley Johnson  
Engineering Manager

**SUBJECT:** Award an Engineering Design Services Contract for the final design of the Water Pump Stations 4-1 and 5A-1 Improvements Project, 2009/2010 Capital Improvement Project: Fund: Utility; Program: Water; Data Sheet #5; Vendor: CH2M HILL, Inc.

**DATE:** July 17, 2009

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### **I. RECOMMENDATION**

Authorize Staff to enter into an Additional Services Addendum with CH2M HILL, Inc totaling \$330,286.48 for final engineering design, permitting assistance, and bid period assistance associated with the Water Pump Stations (WPS) 4-1 and 5A-1 Improvements Project.

### **II. BACKGROUND**

WPS 4-1 and 5A-1, which supply water to Tyrolian Village and Diamond Peak, were constructed in the 1960s and, at over 40-years old, are at the end of their service lives and at the point where station replacement is required. This project will accomplish a number of objectives including: providing safe, potable, and reliable drinking water to our customers; increasing the pumping capacity to meet

snowmaking demands; and increasing the available fire flows to the urban-wildland interface in the areas surrounding water tanks R5A-1 A & B. WPS 4-1 is located above the intersection of Ski Way and Fairview and WPS 5A-1 is located at the top of Ski Way near the entrance to Tyrolian Village.

As part of the proposed final design, WPS 4-1 and WPS 5A-1 will be eliminated and replaced with a single larger pump station located near the existing footprint of WPS 4-1. The proposed new pump station will be a single story split-faced masonry building with a metal roof. It will contain a total of four pumps and will pull water from the District's water distribution system. The design improves reliability and redundancy over the current pumping configuration in addition to meeting peak operating flows of 300-gpm during the summer and 3000-gpm in the winter. Eliminating two pump stations in favor of a single larger pump station allows the District to save on capital costs as well as provides for greater efficiency in pumping operations and maintenance. WPS 4-1 will be demolished entirely and WPS 5A-1 will be abandoned in place with interior demolition of existing piping, mechanical, chemical injection, and other related equipment to allow the building to be converted for future uses.

Construction of this project, which is preliminarily estimated to cost approximately \$2,000,000, will occur during the 2010 construction season. It is anticipated the pumps for the new pump station will be procured by the District in advance of the construction contract to allow the District to save on sales tax as well as to accommodate a long lead time. Upon completion of final design, Board memos for award of procurement and construction contracting will be presented to the Board of Trustees at future meetings.

### **III. BID RESULTS**

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute (NRS) 332.115 as described in subsection (b) Professional Services.



Additionally, per NRS 625.530, selection of a professional engineer to perform work on public works projects (where the complete project costs exceed \$35,000) is to be made solely on the basis of the competence and qualifications of the engineer and not on the basis of competitive fees.

#### **IV. FINANCIAL IMPACT AND BUDGET**

A total of \$950,000 is included in the 2009/2010 CIP for this project. As this project enhances fire flows to the urban-wildland interface it is eligible for grant funding from the United States Forest Service via the Tahoe Restoration Act. A total of \$276,325 in 50% matching funds for 2009/2010 has been allocated to this project to support the final design process as well as equipment pre-procurement. The proposed final design budget is presented below.

##### **Project Budget**

<b>Description</b>	<b>Amount</b>
Final Engineering Design	\$330,286
Geotechnical Investigation	\$15,000
Surveying	\$10,000
Hazardous Materials Investigation	\$5,000
Staff Time	\$35,000
<b>Project Total</b>	<b>\$395,286</b>

The total project cost is estimated at \$2.4 million through CIP year 2010/2011. An updated engineer's estimate for construction cost will be provided upon completion of the final design phase and in time for the 2010/2011 budget process.

#### **V. ALTERNATIVES**

Not award the contract for final engineering design services to CH2M HILL and not proceed with the WPS 4-1 and 5A-1 Improvements



Project. However, doing so puts off replacement of aging infrastructure into the future and prevents Diamond Peak from gaining full utilization of their snow making system improvements. It also means forgoing \$276,325 in grant funding allocated to this project in 2009/2010.

**VI. COMMENTS**

None.

**VII. 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.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**Multi-Year Capital Improvement Plan**  
**Capital Project Data Sheet - Infrastructure**

Fund: <u>Utility</u>	Cost Center: <u>Water</u>	Data Sheet # <u>WAT 5</u>
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Project Title — Upgrade WPS 4-1 & 5A-1 Project Manager — Johnson, B.A.  
 Location — WPS 4-1 & 5A-1 Scheduled — Start date: 7/1/2009 Finish date: 12/1/2010

Fiscal Year —	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2019	2019/2024	2024/2030
Costs By Year —	\$ 950,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding —	(276,325)	(372,225)	-	-	-	-	-	-

Project Type— Safety: \_\_\_\_\_ Regulatory: \_\_\_\_\_ Infrastructure: X Operations: \_\_\_\_\_ Service level: \_\_\_\_\_

**Project Definition, Function (related to appropriate Business Plan Section or Long Range Goal), Related Projects and Useful Life**

Master planning work in 1998 recommended increasing the size of WPS 4-1, and 5A-1. These pump stations supply water for both Tyrolian Village and Diamond Peak. The capacity of these stations will have to be increased in size to accommodate the ultimate 3000 GPM flow desired for Diamond Peak, and some piping interconnections need to be made as well. Complete demolition and replacement of WPS 4-1 is necessary to accommodate the larger pumping equipment and due to the age of the pump station. Partial demolition (roof and walls) is required at WPS 5A-1 due to age and lay-out of the existing building.

**Internal Staff Involvement with Design, Engineering and Supervision of Construction or Installation**

Staff will be involved during planning, design, and construction for management of the project.

**Project Cost, Justification/Feasibility and Anticipated Funding Resources (include specifics of quantities, prices and source of data)**

The improvements to WPS 4-1 and WPS 5A-1 are necessary to supply additional water to Diamond Peak to meet current snowmaking demands. The improvements consist of a piping interconnection at the water pump station 5A-1 at Diamond Peak, demolition and replacement of the existing walls and roof, installation of new canned vertical turbine pumps, and filling the existing clear well with sand. The existing high capacity pipeline will have to be lined to guard against corrosion. The existing pump station at 4-1 will require complete demolition and replacement to accommodate the significantly larger pumps for this upgrade. See above for matching funds for fire flows.

Project costs based on: Vendor quote dated: \_\_\_\_\_ Estimate as of: 10/1/2008 Placeholder as of: \_\_\_\_\_

Capital Assets Acquired: Purchased: \_\_\_\_\_ Constructed: \_\_\_\_\_ Constructed internally: \_\_\_\_\_

**Project Cost**

Item Description	Life	Fiscal Year Beginning:							
		2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2019	2019/2024	2024/2030
Design & Engineering	40	250,000							
Reconstruct WPS 5A-1 & 4-1	40	700,000	1,300,000						
<b>Total Project Cost</b>		<b>950,000</b>	<b>1,300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Date approved for inclusion in the IVGID Multi-Year Capital Plan: \_\_\_\_\_

Date approved by CPC: \_\_\_\_\_

Date approved by the Board of Trustees for acquisition of capital assets: \_\_\_\_\_

CIP Number Assigned: \_\_\_\_\_

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winquest  
District General Manager

Tim Callicrate  
Chairman, Board of Trustees

**SUBJECT:** Review, discuss and possibly approve a contract with Best, Best & Krieger for legal services.

**DATE:** December 2, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to approve the attached one-year contract for legal services with Best, Best & Krieger.

### **II. BACKGROUND**

This topic was last discussed at the November 18, 2020 Board of Trustees meeting where the Board Chairman identified that three of the Trustees were leaning towards Option 3 and two Trustees were leaning towards Option 1; the attached contract represents Option 3.

Best, Best & Krieger was retained by the Board of Trustees at their January 29, 2020 to assist with a review of documents and then later that year, in May, the Board retained this firm to be District General Counsel.

This is a Consent Calendar item as it is a budgeted item (at \$12,000 per month) and is included at the request of the Board Chairman.

**AGREEMENT FOR INTERIM GENERAL COUNSEL LEGAL SERVICES  
BETWEEN  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
AND  
BEST BEST & KRIEGER LLP**

**1. PARTIES AND DATE.**

This Agreement is made and entered into as of the 9th day of December, 2020, by and between the Incline Village General Improvement District (“Client”) and Best Best & Krieger LLP, a limited liability partnership engaged in the practice of law (“BB&K”).

**2. RECITALS.**

2.1 Client wishes to engage the services of BB&K as its Interim General Counsel to perform all necessary legal services for the Client on the terms set forth below.

**3. TERMS.**

3.1 Term. The term of this Agreement shall commence on December 1, 2020 and shall expire on December 31, 2021 unless earlier terminated in accordance with Section 3.12.

3.2 Scope of Services. BB&K shall serve as Interim General Counsel and shall perform legal services (“Services”) as may be required from time to time by the Client as set forth by this Agreement, unless otherwise agreed to by the Client and BB&K. As part of the Services to be performed hereunder, BB&K shall be responsible for the following:

3.2.1 Preparation for, and attendance at, regular meetings of the Client;

3.2.2 Provision of legal counsel at such other meetings as directed by the Client;

3.2.3 Preparation or review of Client ordinances and resolutions, together with such staff reports, orders, agreements, forms, notices, declarations, certificates, deeds, leases and other documents as requested by the Client;

3.2.4 Rendering to the officers and employees of the Client legal advice and opinions on all legal matters affecting the Client, including new legislation and court decisions, as directed by the Client;

3.2.5 Researching and interpreting laws, court decisions and other legal authorities in order to prepare legal opinions and to advise the Client on legal matters pertaining to Client operations, as directed by the Client;

3.2.6 Performing legal work pertaining to property acquisition, property disposal, public improvements, public rights-of-way and easements, as directed by the Client;

3.2.7 Responding to inquiries and review for legal sufficiency ordinances, resolutions, contracts, and administrative and personnel matters, as directed by the Client;

3.2.8 Representing and assisting on litigation matters, as directed by the Client. Such services shall include, but shall not be limited to, the preparation for and making of appearances, including preparing pleadings and petitions, making oral presentations, and preparing answers, briefs or other documents on behalf of the Client, and any officer or employee of the Client, in all federal and state courts of this State, and alternative dispute resolution officer, and before any governmental board or commission, including reviewing, defending or assisting any insurer of the Client or its agents or attorneys with respect to any lawsuit filed against the Client or any officer or employee thereof, for money or damages. Client understands and agrees that BB&K does not currently have a Nevada office. As such, all litigation matters will require local co-counsel per applicable requirements.

3.2.9 [reserved]

3.3 Designated General Counsel. Joshua Nelson shall be designated as Interim General Counsel, and shall be responsible for the performance of all Services under this Agreement, including the supervision of Services performed by other members of BB&K. No change in these assignments shall be made without the consent of the Client. Client understands that Mr. Nelson is the sole Nevada licensed attorney at BB&K as of the date of this Agreement but BB&K may increase the number of Nevada licensed attorneys during the term of this Agreement.

3.4 Time of Performance. The Services of BB&K shall be performed expeditiously in the time frames and as directed by the Client.

3.5 Assistance. The Client agrees to provide all information and documents necessary for the attorneys at BB&K to perform their obligations under this Agreement.

3.6 Independent Contractor. BB&K shall perform all legal services required under this Agreement as an independent contractor of the Client and shall remain, at all times as to the Client, a wholly independent contractor with only such obligations as are required under this Agreement. Neither the Client, nor any of its employees, shall have any control over the manner, mode or means by which BB&K, its agents or employees, render the legal services required under this Agreement, except as otherwise set forth. The Client shall have no voice in the selection, discharge, supervision or control of BB&K's employees, representatives or agents, or in fixing their number, compensation, or hours of service.

3.7 Fees and Costs. BB&K shall render and bill for legal services in the following categories and at rates set forth in Exhibit "A" and in accordance with the BB&K Billing Policies set forth in Exhibit "B", both of which are attached hereto and incorporated herein by reference. In addition, the Client shall reimburse BB&K for reasonable and necessary expenses incurred by it in the performance of the Services under this Agreement. Authorized reimbursable expenses shall include, but are not limited to, printing and copying expenses, mileage expenses at the rate allowed by the Internal Revenue Service, toll road expenses, long distance telephone and facsimile tolls, computerized research time (e.g. Lexis or Westlaw), research services performed by BB&K's

library staff, extraordinary mail or delivery costs (e.g. courier, overnight and express delivery), court fees and similar costs relating to the Services that are generally chargeable to a client. However, no separate charge shall be made by BB&K for secretarial or word processing services.

3.8 Billing. BB&K shall submit monthly to the Client a detailed statement of account for Services. The Client shall review BB&K's monthly statements and pay BB&K for Services rendered and costs incurred, as provided for in this Agreement, on a monthly basis.

3.9 [reserved]

3.10 Insurance. BB&K carries errors and omissions insurance with Lloyd's of London. After a standard deductible, this insurance provides coverage beyond what is required by the State of California. A separate schedule containing BB&K's insurance policies will be available for inspection upon Client's request.

3.11 Attorney-Client Privilege. Confidential communication between the Client and BB&K shall be covered by the attorney-client privilege. As used in this article, "confidential communication" means information transmitted between the Client and BB&K in the course of the relationship covered by this Agreement and in confidence by a means that, so far as the Client is aware, discloses the information to no third persons other than those who are present to further the interests of the Client in the consultation or those to whom disclosure is reasonably necessary for the transmission of the information or the accomplishment of the purpose for which BB&K is consulted, and includes any legal opinion formed and advice given by BB&K in the course of this relationship.

3.12 Termination of Agreement and Legal Services. This Agreement and the Services rendered under it may be terminated at any time upon thirty (30) days' prior written notice from either party, with or without cause. In the event of such termination, BB&K shall be paid for all Services authorized by the Client and performed up through and including the effective date of termination. BB&K shall also be reimbursed for all costs associated with transitioning any files or other data or documents to a new law firm or returning them to the Client. BB&K shall retain the Client's file for seven years or other applicable time period.

3.13 Entire Agreement. This Agreement contains the entire Agreement of the parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements.

3.14 Governing Law. This Agreement shall be governed by the laws of the State of Nevada.

3.15 Amendment; Modification. No supplement, modification or amendment of this Agreement shall be binding unless executed in writing and signed by both parties.

3.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or



service voluntarily given or performed by a party shall give the other party any contractual rights by custom, estoppel, or otherwise.

3.17 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.18 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.19 Delivery of Notices. All notices permitted or required under this Agreement notices shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service. All notices permitted or required under this Agreement shall be given to the respective parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

Client: Incline Village General Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451  
Attention: Board Chairman

BB&K: Best Best & Krieger LLP  
500 Capitol Mall, Suite 1700  
Sacramento, CA 95814  
Attention: Joshua Nelson

IN WITNESS WHEREOF, the Client and BB&K have executed this Agreement for General Counsel Legal Services as of the date first written above.

(signatures contained on following page)

**SIGNATURE PAGE TO  
AGREEMENT FOR INTERIM GENERAL COUNSEL LEGAL SERVICES  
BETWEEN  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
AND  
BEST BEST & KRIEGER LLP**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

By: \_\_\_\_\_

Tim Callicrate  
Board Chairman

Date: \_\_\_\_\_

**BEST BEST & KRIEGER LLP**

By: \_\_\_\_\_

Joshua Nelson  
Partner

Date: \_\_\_\_\_

**EXHIBIT “A”  
TO  
AGREEMENT FOR INTERIM GENERAL COUNSEL LEGAL SERVICES  
BETWEEN  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
AND  
BEST BEST & KRIEGER LLP**

1. Basic Legal Services - Description. Basic legal services shall include all services provided to Client that are not otherwise specifically identified below as Meetings or Special Legal Services, (“Basic Legal Services”).

2. Basic Legal Services – Rates. The Client shall pay for Basic Legal Services at the following hourly rates:

Attorneys	\$265
Paralegals	\$170
Law Clerks	\$170
Litigation Analysts	\$170
Muni Analysts	\$170

3. Meetings. Attendance at up to two Board of Trustees, Audit Committee or similar public meetings per month shall be charged a flat rate of \$750 unless the meeting lasted less than three hours in which case, it will be billed as Basic Legal Services. Multiple meetings occurring on the same calendar day shall be considered a single meeting.

4. Special Legal Services - Description. Special Legal Services shall include the following types of services:

- A. Litigation and formal administrative or other adjudicatory hearing matters
- B. Other matters mutually agreed upon between BBK and the Client.

5. Special Legal Services – Rates. The Client shall pay for Special Legal Services at the following hourly rates:

Attorney	\$295
Paralegals	\$185
Law Clerks	\$185
Litigation Analysts	\$185
Muni Analysts	\$185

**EXHIBIT “B”  
TO  
AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES  
BETWEEN  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
AND  
BEST BEST & KRIEGER LLP**

**BB&K BILLING POLICIES**

Our century of experience has shown that the attorney-client relationship works best when there is mutual understanding about fees, expenses, billing and payment terms. Therefore, this statement is intended to explain our billing policies and procedures. Clients are encouraged to discuss with us any questions they have about these policies and procedures. Clients may direct specific questions about a bill to the attorney with whom the client works or our Accounts Receivable Department ([accounts.receivable@bbklaw.com](mailto:accounts.receivable@bbklaw.com)). Any specific billing arrangements different from those set forth below will be confirmed in a separate written agreement between the client and the firm.

Fees for Professional Services

Unless a flat fee is set forth in our engagement agreement with a client, our fees for the legal work we will undertake will be based in substantial part on time spent by personnel in our office on that client's behalf. In special circumstances which will be discussed with the client and agreed upon in writing, fees will be based upon the novelty or difficulty of the matter, or the time or other special limitations imposed by the client.

Hourly rates are set to reflect the skill and experience of the attorney or other legal personnel rendering services on the client's behalf. All legal services are billed in one-tenth of an hour (0.10/hour) or six-minute increments. Our attorneys are currently billed at rates from \$210 to \$750 per hour, and our administrative assistants, research assistants, municipal analysts, litigation analysts, paralegals, para professionals and law clerks are billed at rates from \$70 to \$290 per hour. Additional consultants and/or specialists are available as needed and their rates will be charged at the rate then in effect for such personnel. These hourly rates are reviewed annually to accommodate rising firm costs and to reflect changes in attorney status as lawyers attain new levels of legal experience. Any increases resulting from such reviews will be instituted automatically and will apply to each affected client, after advance notice.

Fees For Other Services, Costs and Expenses

We attempt to serve all our clients with the most effective support systems available. Therefore, in addition to fees for professional legal services, we also charge separately for some other services and expenses to the extent of their use by individual clients. These charges include but are not limited to, mileage at the current IRS approved rate per mile, extraordinary telephone and document delivery charges, copying charges, computerized research, court filing fees and other court-related expenditures including court reporter and transcription fees. No separate

charge is made for secretarial or word processing services; those costs are included within the above hourly rates.

We may need to advance costs and incur expenses on your behalf on an ongoing basis. These items are separate and apart from attorneys' fees and, as they are out-of-pocket charges, we need to have sufficient funds on hand from you to pay them when due. We will advise the client from time to time when we expect items of significant cost to be incurred, and it is required that the client send us advances to cover those costs before they are due.

#### Advance Deposit Toward Fees And Costs

Because new client matters involve both a substantial undertaking by our firm and the establishment of client credit with our accounting office, we require an advance payment from clients. The amount of this advance deposit is determined on a case-by-case basis discussed first with the client, and is specified in our engagement agreement.

Upon receipt, the advance deposit will be deposited into the firm's client trust account. Our monthly billings will reflect such applications of the advance deposit to costs and not to attorney's fees. At the end of engagement, we will apply any remaining balance first to costs and then to fees. We also reserve the right to require increases or renewals of these advanced deposits.

By signing the initial engagement agreement, each client is agreeing that trust account balances may be withdrawn and applied to costs as they are incurred and to our billings, after presentation to the client. If we succeed in resolving your matter before the amounts deposited are used, any balance will be promptly refunded.

#### Monthly Invoices and Payment

Best Best & Krieger LLP provides our clients with monthly invoices for legal services performed and expenses incurred. Invoices are due and payable upon receipt.

Each monthly invoice reflects both professional and other fees for services rendered through the end of the prior month, as well as expenses incurred on the client's behalf that have been processed by the end of the prior month. Processing of some expenses is delayed until the next month and billed thereafter.

Our fees are not contingent upon any aspect of the matter and are due upon receipt. All billings are due and payable within ten days of presentation unless the full amount is covered by the balance of an advance held in our trust account. If a bill is not paid within 30 days, a late charge of one percent per month on the unpaid invoice shall be added to the balance owed, commencing with the next statement and continuing until paid.

It is our policy to treat every question about a bill promptly and fairly. It is also our policy that if a client does not pay an invoice within 60 days of mailing, we assume the client is, for whatever reason, refusing to pay. We will then advise the client by letter that the client may pay the invoice within 14 days or the firm will take appropriate steps to withdraw as attorney of record.

If the delay is caused by a problem in the invoice, we must rely upon the client to raise that with us during the 14-day period. This same policy applies to fee arrangements which require the client to replenish fee deposits or make deposits for anticipated costs.

From time to time clients have questions about the format of the bill or description of work performed. If you have any such questions, please ask them when you receive the bill so we may address them on a current basis.

#### Changes in Fee Arrangements and Budgets

It may be necessary under certain circumstances for a client to increase the size of required advances for fees after the commencement of our engagement and depending upon the scope of the work. For example, prior to a protracted trial or hearing, the firm may require a further advance payment to the firm's trust account sufficient to cover expected fees. Any such changes in fee arrangements will be discussed with the client and mutually agreed in writing.

Because of the uncertainties involved, any estimates of anticipated fees that we provide at the request of a client for budgeting purposes, or otherwise, can only be an approximation of potential fees.

**BEST BEST & KRIEGER LLP**



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

**SUBJECT:** Review, discuss, and provide feedback on the CMAR Construction Cost Estimate for the Burnt Cedar Swimming Pool Improvement Project – Fund: Beaches; Project 3970BD2601.

**STRATEGIC PLAN:** Long Range Principle #5 – Assets and Infrastructure

**DATE:** December 2, 2020

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### **I. RECOMMENDATION**

The Board of Trustees review, discuss, and provide feedback on the CMAR cost estimate for the Burnt Cedar Swimming Pool Improvement Project.

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

Long Range Principle #5 – Assets and Infrastructure – The District will practice perpetual asset renewal, replacement, and improvement to provide safe and superior long term utility services and recreation activities.

- The District will maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- The District will maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District’s workforce.

### **III. BACKGROUND**

The Burnt Cedar swimming pool has been identified for replacement in the 5-year capital improvement plan. At the September 30, 2020 Board of Trustee Meeting, the majority of the Board of Trustees supported utilizing the Construction Manager-At-Risk (CMAR) project delivery method. IVGID Staff interviewed two (2) highly qualified firms and selected CORE Construction to provide CMAR pre-construction services including cost estimating.

#### **IV. CONSTRUCTION MANAGER-AT-RISK COST ESTIMATE**

CORE Construction has prepared a construction cost estimate based on the schematic design package for the Burnt Cedar Swimming Pool Improvement Project, prepared by TSK Architects dated October 30, 2020 and presented to the Board of Trustees on November 18, 2020. Below is their estimate is compared to the Conceptual Design Option #1 and Schematic Design Estimate prepared by TSK. A line item breakdown of the estimate is attached to this memorandum for your reference.

Engineer's Estimate	Conceptual Design Option #1 TSK Estimate	Schematic Design TSK Estimate	Schematic Design CORE Estimate*
Construction Costs	\$4,553,425	\$3,907,214	\$4,316,668
Soft Costs	\$1,070,055	\$918,195	\$1,014,417
<b>Total Project Costs</b>	<b>\$5,623,480</b>	<b>\$4,825,410</b>	<b>\$5,331,085</b>

\* CORE Estimate shown includes "Alt#1 – Connector Pathway"

In preparing the cost estimate, CORE Construction reviewed constructability and developed a project schedule based on input from key trades. This exercise provided valuable insight into the impact and duration of the project. CORE Construction has prepared the attached PowerPoint presentation to review their estimate, outline their estimating methodology, and discuss how it evolves as the project moves through the design process before preparation of a Guaranteed Maximum Price prior to construction.

#### **V. FINANCIAL IMPACT AND BUDGET**

The Burnt Cedar Swimming Pool Improvement Project (3970BD2601) is currently included in the approved Five-Year CIP plan as an FY2020/21 and FY2021/22 capital improvement project with a total project budget of \$2,925,000. (See project data sheet attached to this memorandum).

*Construction of Project in Fiscal Year 2021/2022.*

The construction costs stated above are estimated costs based on the schematic design package. As we proceed through final design, the actual project costs will be provided by the Construction Manager at Risk Contractor (CMAR) Contractor. CMAR project delivery method (NRS 338.1685) was chosen to provide greater insight in to the construction costs during the design phase and obtain the best possible project value.

Construction of the Burnt Cedar Swimming Pool Project will require additional funding, beyond what is currently provided for in the Beach Capital Improvement Plan. The current plan, including the one-year flip of Facility Fee from Community Services Fund to Beach Fund is now estimated to result in an estimated year-end excess fund balance within the Beach Fund of \$4.5 million, available to support priority Beach capital projects (including \$2.85 million currently programmed in the FY2021/22 Beach CIP plan).

Funding to support construction require additional resources through either;

- a) an increase in the Beach Facility Fee beyond the \$125 projected for FY2021/22, or
- b) pursue debt financing for all or a portion of the cost of the pool renovation project.

A typical funding plan for projects such as the Burnt Cedar Pool Improvement Project would include a debt financing component that spreads the cost of the capital improvement over the useful life of the asset. However, any debt financial plan should also consider other Board-approved priority Beach capital projects anticipated over the next 2-3 years.

To inform the Board's consideration of appropriate scope relative to affordability, it should be noted that:

- The District has the ability to finance all or a portion of the project through debt financing.
- The District has ample debt capacity to incur additional debt for this project (as well as other Beach or Community Services capital project priorities).

## **VI. ALTERNATIVES**

This memo is requesting the Board to provide feedback to Staff on the CMAR cost estimate the Burnt Cedar Swimming Pool Improvement Project.

## **VII. 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.

Attachments:

CORE Construction Schematic Design Estimate

CORE Construction – Board Meeting Presentation

Burnt Cedar Swimming Pool Improvement Project – Project Summary Data Sheet



IVGID: Burnt Cedar Beach - Pool Reconstruction

Schematic Design Estimate - December 1, 2020

LOCATION: Incline Village, NV

ARCHITECT: TSK Architects

DURATION(mnths): 9.0

WARRANTY(yrs): 1

SITE ACREAGE: 0.71

#	Description	Base Price	A/E Estimate 11/10/20	ALTERNATES (EXCLUDED)		
				ALT #1 Connector Pathway	ALT #2 Parking Lot Re-Grading	ALT #3 Perimeter Retaining Wall
<b>GENERAL REQUIREMENTS</b>						
	GENERAL REQUIREMENTS	\$163,026	\$99,330			
TSR	Temporary Site Construction Requirements	\$58,799	\$49,665			
W&C	Waste Handling & Cleaning Requirements	\$104,227	\$49,665			
<b>DEMOLITION / OFF-SITE INFRASTRUCTURE</b>						
2	Temporary Access / Logistics	\$152,836	\$168,861	\$0	\$4,410	\$0
3	Selective Demolition	\$29,891	\$0			
		\$122,946	\$168,861		\$4,410	
<b>SITE WORK (ROUGH)</b>						
7	Survey, Layout and Staking	\$546,534	\$271,964	\$19,519	\$12,754	\$4,248
8	Earthwork	\$11,448	\$0			
9	Utilities	\$207,059	\$164,934	\$19,519	\$12,754	\$4,248
11	Dust Control	\$255,595	\$107,030			
12	Stormwater Pollution Prevention Plan (SWPPP)	\$42,533	\$0			
		\$29,899	\$0			
<b>SITE WORK (FINISH)</b>						
15	Landscaping & Irrigation	\$492,645	\$673,516	\$154,518	\$0	\$82,128
16	Fencing and Gates	\$75,632	\$55,825	\$25,194		
22	Site Furnishings	\$113,985	\$89,593	\$12,800		
23	Site Concrete	\$0	\$0			
24	Site Masonry	\$286,156	\$493,679	\$46,333		\$35,400
		\$16,872	\$34,419	\$70,191		\$46,728
		\$41,014	\$26,830	\$0	\$0	\$0
<b>STRUCTURE</b>						
30	Building Concrete	\$7,537	\$5,000			
36	Rough Carpentry	\$33,477	\$21,830			
<b>ENCLOSURE</b>						
38	Caulking and Sealants	\$13,573	\$15,000	\$0	\$0	\$0
		\$13,573	\$15,000			
<b>INTERIOR FINISHES</b>						
61	Metal Studs, Drywall, and Ceilings	\$8,516	\$9,000	\$0	\$0	\$0
62	Paint and High Performance Coatings	\$5,000	\$4,000			
69	Concrete Finishing	\$2,491	\$3,500			
		\$1,025	\$1,500			
<b>SPECIALTIES</b>						
		\$0	\$0	\$0	\$0	\$0
<b>EQUIPMENT</b>						
91	Swimming Pool & Wading Pool	\$1,494,650	\$1,323,227	\$0	\$0	\$0
		\$1,494,650	\$1,323,227			
<b>MEP SYSTEMS</b>						
98	Plumbing Systems	\$26,900	\$30,000	\$0	\$0	\$0
99	HVAC Systems	\$18,450	\$20,000			
104	Electrical & Low Voltage Systems	\$1,950	\$4,000			
		\$6,500	\$6,000			
		\$0	\$0	\$0	\$0	\$0

<b>Subtotal</b>		\$2,939,696	\$2,617,728	\$174,036	\$17,164	\$86,376
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CONTINGENCIES & ALLOWANCES							
10.0%	Design & Estimating Contingency	\$2,939,696	\$293,970	\$444,816	\$26,105	\$2,575	\$12,956
3.0%	CMAR Contingency	\$2,939,696	\$88,191	\$78,532	\$5,221	\$515	\$2,591

<b>Subtotal (with Contingencies &amp; Allowances)</b>		\$3,321,856	\$3,141,074	\$205,363	\$20,253	\$101,923
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GENERAL CONDITIONS		BASED ON	SUB TOTAL	SUB TOTAL	SUB TOTAL	SUB TOTAL	SUB TOTAL
Required	General Conditions	9.0 Months	\$540,000	\$540,000	\$0	\$0	\$0
Required	Warranty Service	\$3,321,856	\$4,983	\$4,712	\$0	\$0	\$0

<b>Subtotal (with General Conditions)</b>		\$3,866,839	\$3,685,786	\$205,363	\$20,253	\$101,923
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INSURANCE, BONDS, AND BUILDERS RISK		BASED ON	SUB TOTAL	SUB TOTAL			
Required	General Liability	\$4,098,976	\$40,990	\$39,072			
Required	Payment and Performance Bond	\$4,098,976	\$27,574	\$26,374			
Required	Builders Risk Insurance	\$4,098,976	\$500	\$500			

<b>Subtotal (with GC's, Prof. Services, &amp; Insurance)</b>		\$3,935,902	\$3,751,732			
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RATE	CONTRACTOR'S FEE	BASED ON	SUB TOTAL	SUB TOTAL			
3.95%	Construction Manager At Risk Fee	\$4,098,976	\$161,910	\$154,335			
0.15%	State Commerce Tax	\$775,956	\$1,164	\$1,147			

<b>Subtotal (GC's, Prof Services, Insurance, Tax, &amp; Fee)</b>		\$4,098,976	\$3,907,214	\$217,692	\$21,469	\$108,042
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	Estimate Amount	A/E Estimate 11/10/20 Est. Total	ALT #1 Connector Pathway	ALT #2 Parking Lot Re-Grading	ALT #3 Perimeter Retaining Wall
<b>Estimate Total</b>	<b>\$4,098,976</b>	\$3,907,214	\$217,692	\$21,469	\$108,042

EXCLUDED

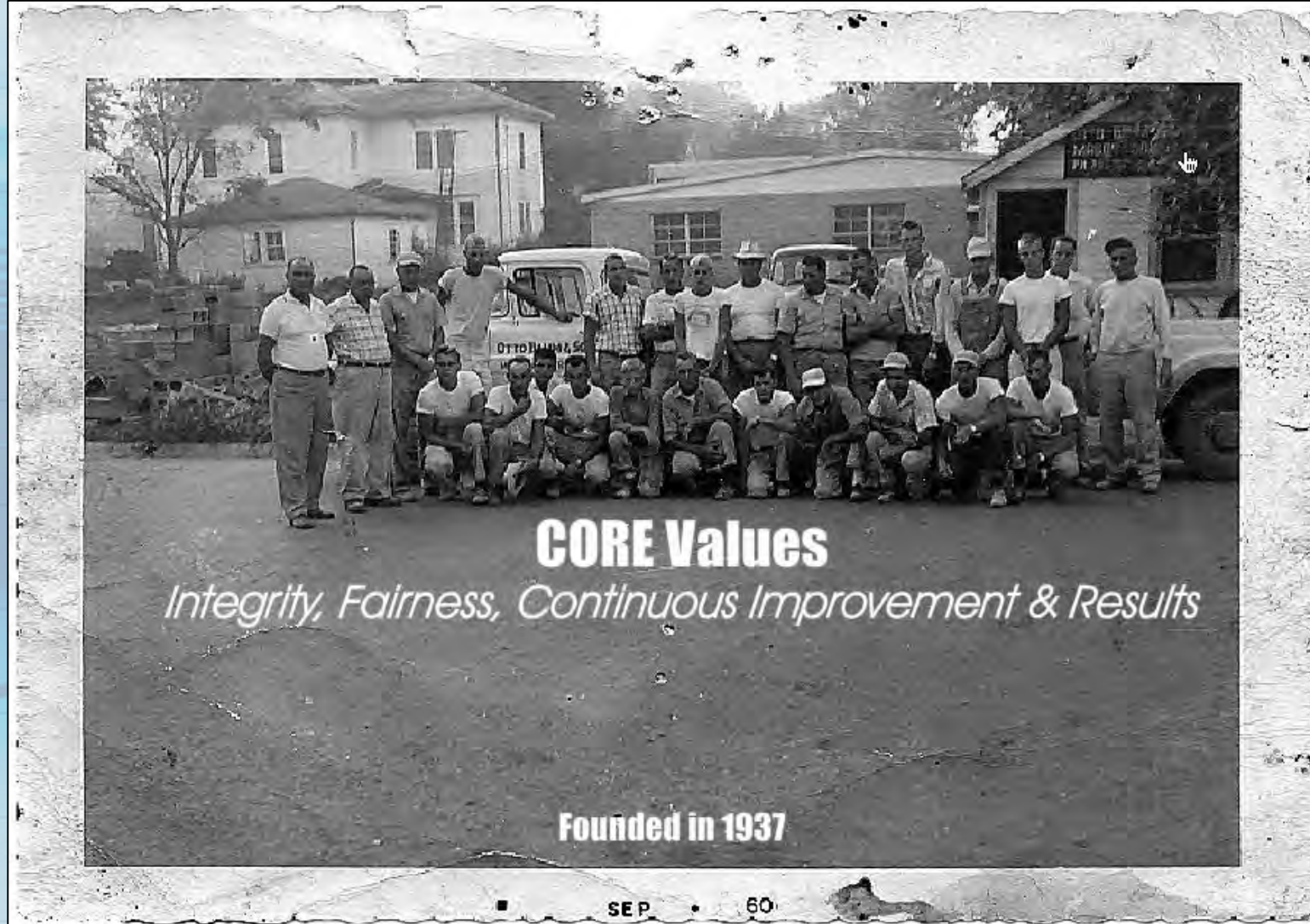




BURNT CEDAR SWIMMING POOL  
IMPROVEMENT PROJECT

BOARD MEETING PRESENTATION  
12.09.20







CORE





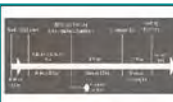

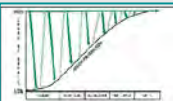







NEVADA'S MOST EXPERIENCED

CMAR

Over 100 CMAR Projects For 25 Public Agencies

OPERATIONAL  
**excellence**<sup>™</sup>  
THE CORE STANDARD

<p><b>SAFETY</b></p>	<p>ZERO INCIDENTS, ZERO ACCIDENTS.</p>	 <p>RESEARCH</p>	 <p>LOGISTICS</p>
<p><b>QUALITY</b></p>	<p>BUILT TO PLANS AND SPECS, TO A QUALITY THAT EXCEEDS CLIENT EXPECTATIONS. NO RE-WORK.</p>	 <p>BMP's &amp; DEWATER</p>	 <p>VIRTUAL</p>
<p><b>SCHEDULE</b></p>	<p>BUILT ON OR AHEAD OF SCHEDULE.</p>	 <p>NRS TIMELINE</p>	 <p>MILESTONES</p>
<p><b>COST</b></p>	<p>PROJECT COMPLETED WITHIN BUDGET. NO CHANGE ORDERS.</p>	 <p>LIVING ESTIMATE</p>	 <p>PRECON SERVICES</p>
<p><b>SUBCONTRACTORS</b></p>	<p>BUILT BY QUALIFIED SUBCONTRACTORS WHO CARE AS MUCH ABOUT OPERATIONAL EXCELLENCE AS WE DO.</p>	 <p>12-STEP</p>	 <p>OUTREACH</p>
<p><b>CLIENT</b></p>	<p>THE CLIENT WOULD HIRE US BACK AGAIN.</p>	 <p>LESSONS LEARNED</p>	 <p>COMMUNITY</p>



OPERATIONAL  
**excellence**<sup>™</sup>  
THE CORE STANDARD

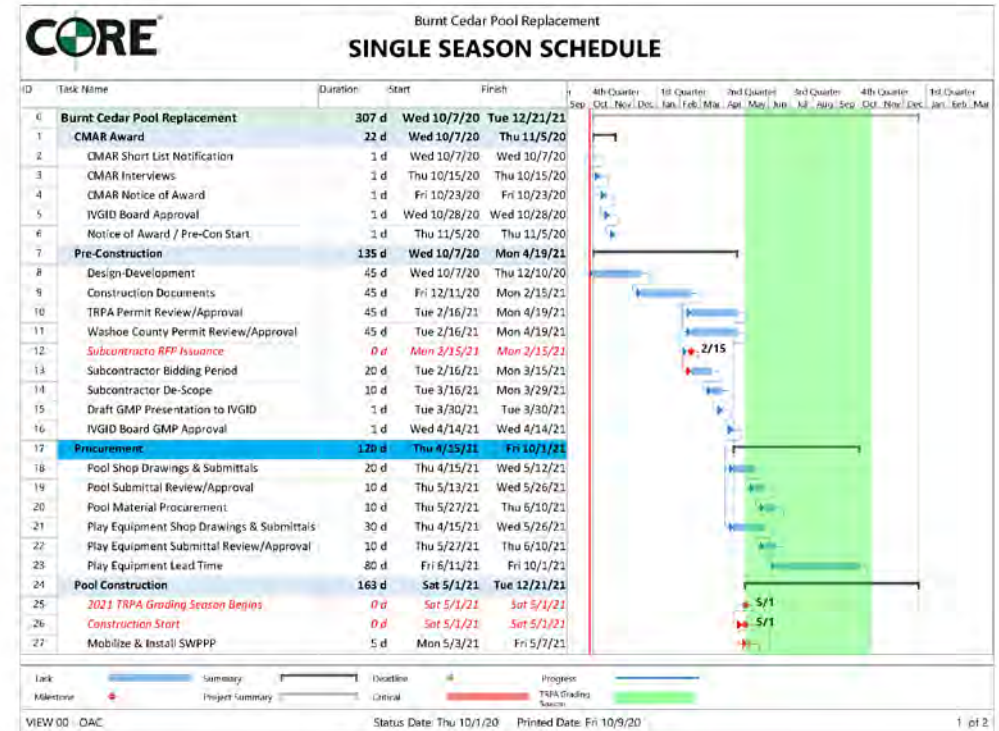
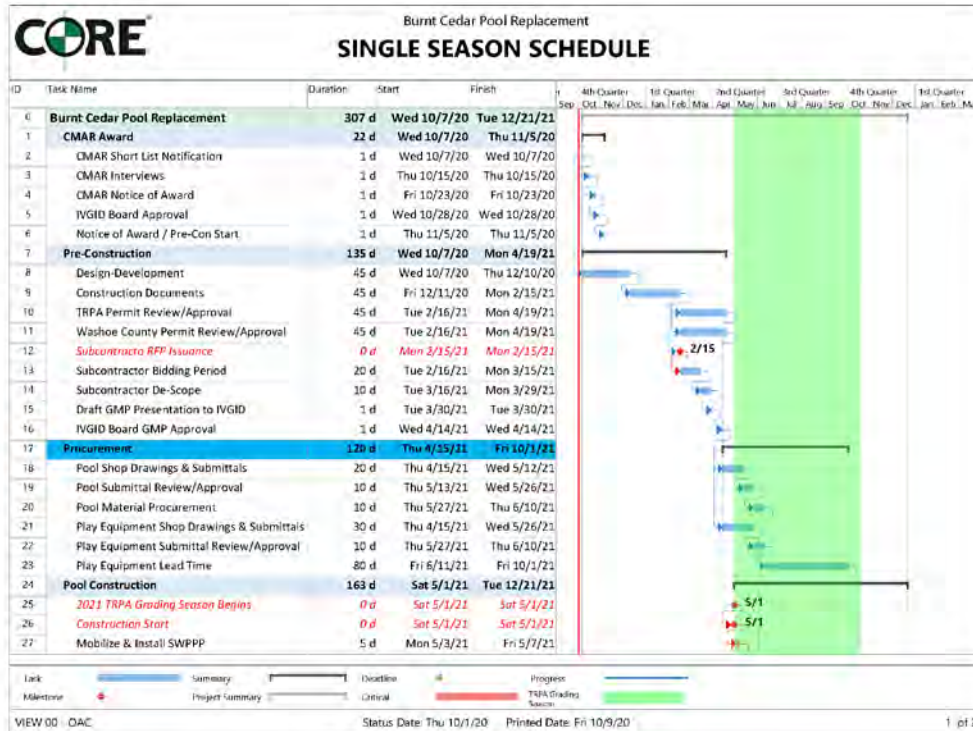
LOGISTICS





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**excellence**  
THE CORE STANDARD

MILESTONES



Two Season Schedule Milestones

- TRPA Grading Season Begins: May 1, 2021
- Existing Pool Demo Complete: June 14, 2021
- Pool Excavation Complete: June 28, 2021
- Pool Shotcrete Complete: August 31, 2021
- Pool Tile & Coping Complete: September 29, 2021
- Pool Deck Fine Grading Complete: October 6, 2021
- TRPA Grading Season Ends: October 15,
- **Pool Plaster Complete: May 5, 2022**
- **Pool Start-Up Complete: May 20, 2022**
- **Substantial Completion: May 20, 2022**

# SUBCONTRACTOR SELECTION



**1. Research**  
Identify viable, qualified subcontractors in each trade scope of work



**2. Outreach**  
Reach out to identified subcontractors & determine interest



**3. Advertise**  
Publicly advertise in multiple local & regional outlets



**4. Educate**  
Host a sub fair to educate interest subcontractors & vendors on CMAR & project specifics



**5. Prequalify**  
Begin prequalification process for final list of interested subcontractors



**6. Solicit**  
Issue request for proposals to all 1% trades & invitation to bid to all others



**7. Review**  
Host a preproposal meeting to review bid documents



**8. Request**  
Set a deadline for information requests



**9. Clarify**  
Issue final addendum / clarification



**10. Bid Day**  
Collect sealed 1% scope RFP bids & ITB bids for opening with IVGID



**11. Desclope**  
Review proposals & interview subcontractors to determine best value



**12. GMP**  
Submit GMP proposal to IVGID for review and approval by the board



**Burnt Cedar Swimming Pool Improvement Project**  
Preliminary Opinion of Probable Costs - Schematic Design Level  
Option #1 - Schematic Design Update

ITEM	DESCRIPTION	SCHEMATIC DESIGN			CONCEPTUAL DESIGN	
		QTY	UNIT	UNIT PRICE	Item (Fully Burdened) November 10, 2020	Item (Fully Burdened) August 12, 2020
<b>BASE IMPROVEMENTS (Include Contractor Percentages O/P, GC, Bonds, etc... of 23%)</b>						
1.1	Modification/Demolition	1	LS	\$ 129,000	\$ 129,000	\$ 129,000
1.2	Site Preparation/Demolition	1	LS	\$ 154,800	\$ 154,800	\$ 154,800
1.3	Utility Allowance	1	LS	\$ 10,000	\$ 10,000	\$ 10,000
1.4	Earthwork	1	LS	\$ 103,200	\$ 103,200	\$ 103,200
1.5	Terrace Retaining Walls	90	LF	\$ 150	\$ 13,500	\$ 25,800
1.6	New Swimming Pool (2-4 Hour TOR)	3,900	SF	\$ 322.5	\$ 1,257,750	\$ 1,257,750
1.7	Swimming Pool Surge Tank	1	LS	\$ 64,500	\$ 64,500	\$ 64,500
1.8	New Wading Pool	565	SF	\$ 280	\$ 158,600	\$ 309,600
1.9	Wading Pool Surge Tank	1	LS	\$ 51,600	\$ 51,600	\$ 51,600
1.10	Wading Pool Interactive Play Equipment	1	LS	\$ 96,750	\$ 96,750	\$ 96,750
1.11	Wading Pool Splash/Spouts	1	LS	\$ 25,800	\$ 25,800	\$ 25,800
1.12	Wading Pool Fence Barrier	123	LF	\$ 166	\$ 20,418	\$ 44,500
1.12a	Wading Pool Gate (self-closelatch)	1	ea	\$ 4,000	\$ 4,000	\$ 4,000
1.13	Drainage/IRPs	1	LS	\$ 179,000	\$ 179,000	\$ 179,000
1.14	Pool Decks	143.56	SF	\$ 449	\$ 64,358	\$ 67,250
1.15	Deck Equipment	1	LS	\$ 96,776	\$ 96,776	\$ 99,500
1.16a	Pool Area Perimeter Fencing (283 LF)	283	LF	\$ 225	\$ 63,675	\$ 63,675
1.16b	Pool Perimeter Low Curbs at Fences	283	LF	\$ 40	\$ 11,320	\$ 11,320
1.16c	Pool Area Perimeter Access Gates	2	ea	\$ 4,000	\$ 8,000	\$ 129,000
1.16c	Relocated Wrought-Iron Perimeter Fence	100	LF	\$ 100	\$ 10,000	\$ 10,000
1.17	Pool Deck Ren. Upgrade & Equipment	1	Allowance	\$ 79,000	\$ 79,000	\$ 129,000
1.18	Landscape/Tree (Inside The Pool Fence)	3,000	SF	\$ 20	\$ 60,000	\$ 64,500
1.19	Tree and Rod/Ramp Removal	1	LS	\$ 64,500	\$ 64,500	\$ 64,500
1.20	Site Lighting	0	Allowance	\$ -	\$ -	\$ 64,500
1.21	Re-construct Pool Side (New)	1	LS	\$ 30,000	\$ 30,000	\$ 25,800
1.22	Shade Structure (Fixed)	0	LS	\$ 32,250	\$ -	\$ 32,250
1.23a	Park Connector Walk-Way (6' wide Asphalt Inc. base)	2,320	SF	\$ 50	\$ 116,000	\$ 116,000
1.23b	Park Connector Retaining Wall	90	LF	\$ 200	\$ 18,000	\$ 18,000
1.23c	Park Connector Rip-Rap Stabilization	250	SF	\$ 50	\$ 12,500	\$ 206,400
1.23d	Park Connector Wood Guard Rail	220	LF	\$ 50	\$ 11,000	\$ 11,000
1.24	Existing Sidewalk Repair	1	Allowance	\$ 10,000	\$ 10,000	\$ 10,000
<b>1.25</b>	<b>Base Construction Subtotal</b>			\$	\$ 3,397,578	\$ 3,959,500
1.26	Estimating Contingency	15%		\$	\$ 509,637	\$ 593,925
<b>1.27</b>	<b>Base Construction + Estimating Contingency</b>			\$	\$ 3,907,214	\$ 4,553,425
<b>ADD ALTERNATES</b>						
2.1	None Noted at this time.	0	LF	\$ -	\$ -	\$ -
<b>3.0</b>	<b>TOTAL CONSTRUCTION COSTS</b>			\$	\$ 3,907,214	\$ 4,553,425
<b>SOFT COSTS</b>						
4.1	Location Multiplier (Tahoe)	0%		\$ -	\$ -	\$ -
4.2	IVGID Contingency	10%		\$	\$ 390,721	\$ 453,243
4.3	Permits & Fees	0.5%		\$	\$ 19,536	\$ 22,767
4.4	IVGID Management Cost	3%		\$	\$ 117,216	\$ 136,605
4.5	Architectural & Engineering	10%		\$	\$ 390,721	\$ 453,243
<b>4.6</b>	<b>TOTAL SOFT COSTS</b>	<b>23.5%</b>		\$	\$ 918,195	\$ 1,070,055
<b>5.0</b>	<b>TOTAL ESTIMATED PROJECT COST</b>			\$	\$ 4,825,410	\$ 5,623,480
<b>The Total Estimated Project Cost change from Conceptual to Schematic Design = \$</b>						<b>(798,070)</b>
Notes 1. Deck Equipment includes pool covers, pool cover reels, lifeguard chairs, lane line, lane line reels, safety signs, safety equipment etc...						
Total Estimated Project Cost Excludes: FF&E						

**CORE CONSTRUCTION**

IVGID: Burnt Cedar Beach - Pool Reconstruction  
Schematic Design Estimate - November 1, 2020  
LOCATION: Burnt Cedar Village, NV  
ARCHITECT: TSK Architects  
3000 WASHINGTON, RD  
WASAKAYUTPA 1  
95033 ARCADE 0311

#	Description	Base Price	A/E Estimate 11/01/20	ALTERNATES		
				ALT #1 Contractor Pathway	ALT #2 Parking Lot Re-Grading	ALT #3 Perimeter Retaining Wall
<b>GENERAL REQUIREMENTS</b>						
15R	Separatory Site Construction Requirements	\$10,000	\$10,000			
W&C	Waste Handling & Cleanup Requirements	\$104,227	\$104,227			
2	DEMOLITION/REMOVAL/DEMOLITION	\$123,078	\$123,078			
3	Emergency Access / Logistics	\$29,891	\$0			
7	Structural Demolition	\$102,846	\$102,846			
7	Site Demolition/Removal	\$10,000	\$10,000			
7	Survey Layout and Staking	\$11,448	\$0			
8	Earthwork	\$207,039	\$164,814			
9	Utilities	\$125,503	\$107,610			
11	Club Control	\$42,513	\$0			
12	Stormwater Pollution Prevention Plan (SWPPP)	\$29,899	\$0			
<b>SOFT COSTS/CONTINGENCY</b>						
15	Landscape & Irrigation	\$75,832	\$59,835			
16	Fencing and Gates	\$13,985	\$8,983			
22	Site Landscaping	\$0	\$0			
23	Site Curbs	\$206,138	\$431,279			
24	Site Mobility	\$16,872	\$14,418			
25	Site Mobility	\$61,044	\$61,044			
<b>STRUCTURES</b>						
30	Bulking Concrete	\$7,537	\$5,000			
36	Rough Concrete	\$33,837	\$21,800			
<b>MECHANICAL</b>						
51	Cooling and Systems	\$32,273	\$19,000			
58	MECHANICAL	\$1,678	\$1,678			
61	Metal Guards, Eave and Ceilings	\$3,000	\$4,000			
62	Paint and Sign/Performance Coatings	\$2,401	\$3,500			
69	Concrete Finishing	\$3,500	\$3,500			
<b>SPECIALTIES</b>						
91	MECHANICAL	\$4,800	\$4,800			
91	MECHANICAL	\$5,484,680	\$1,823,297			
<b>M&amp;P SYSTEMS</b>						
99	Plumbing Systems	\$18,200	\$18,000			
99	MEAC Systems	\$1,550	\$4,000			
104	Electrical & Low Voltage Systems	\$5,500	\$5,500			
<b>FINISHES</b>						
Subtotal		\$2,935,000	\$2,617,728	\$174,036	\$17,164	\$96,176
<b>ESTIMATING AND CONTINGENCY</b>						
100	Design & Estimating Contingency	\$1,000,000	\$299,970	\$444,816	\$26,957	\$4,000
101	CM&A Contingency	\$1,000,000	\$48,781	\$78,632	\$5,000	\$3,000
Subtotal (with Contingency & Allowance)		\$1,000,000	\$348,751	\$523,448	\$31,957	\$7,000
<b>GENERAL CONTRACTOR</b>						
102	General Contractor	9.0 Months	\$140,000	\$140,000	\$0	\$0
103	Maximum Cost	1.0 Months	\$4,985	\$4,985	\$0	\$0
Subtotal (with General Contractor)		\$140,000	\$144,985	\$140,000	\$0	\$0
<b>INSURANCE-BINDING-AND-BONDS-RE-INSURE</b>						
104	General Liability	24 Months	\$40,000	\$40,000	\$0	\$0
105	Automobile and Equipment Liability	24 Months	\$4,000	\$4,000	\$0	\$0
106	Workers Comp. Insurance	24 Months	\$4,000	\$4,000	\$0	\$0
Subtotal (with GC & Prof. Services & Insurance)		\$48,000	\$48,000	\$48,000	\$0	\$0
<b>PERMITS</b>						
107	Construction Permit & Fees	24 Months	\$181,976	\$181,976	\$181,976	\$0
108	Other Construction Fee	24 Months	\$1,000	\$1,000	\$1,000	\$0
Subtotal (with GC & Prof. Services, Insurance, Eng. & Fees)		\$182,976	\$182,976	\$182,976	\$182,976	\$0
<b>Estimate Total</b>			<b>\$4,988,976</b>	<b>\$217,692</b>	<b>\$21,469</b>	<b>\$100,042</b>
<b>EXCLUDED</b>						

**Burnt Cedar Swimming Pool Improvement Project**  
**Preliminary Opinion of Probable Costs - Schematic Design Level**  
**Option #1 - Schematic Design Update**

ITEM	DESCRIPTION	SCHEMATIC DESIGN			CONCEPTUAL DESIGN	
		QTY	UNIT	UNIT PRICE	Item (Fully Burdened) November 10, 2020	Item (Fully Burdened) August 12, 2020
<b>BASE IMPROVEMENTS (Include Contractor Percentages O/P, GC, Bonds, etc... of 23%)</b>						
1.1	Mobilization/Demobilization	1	LS	\$ 129,000	\$ 129,000	\$ 129,000
1.2	Site Preparation/Demolition	1	LS	\$ 154,800	\$ 154,800	\$ 154,800
1.3	Utility Allowance					
1.4	Earthwork					
1.5	Terrace Retaining					
1.6	New Swimming					
1.7	Swimming Pool					
1.8	New Wading P					
1.9	Wading Pool Sp					
1.10	Wading Pool Sp					
1.11	Wading Pool Sp					
1.12	Wading Pool Sp					
1.12a	Wading Pool G					
1.13	Drainage/IRPs					
1.14	Pool Decks					
1.15	Deck Equipmen					
1.16	Pool Area Perim					
1.16a	Pool Perimeter					
1.16b	Pool Area Perim					
1.16c	Releasable Wro					
1.17	Pool Equip Ren					
1.18	Landscape/Ste					
1.19	Tree and Rock					
1.20	Site Lighting					
1.21	Recreation Pool					
1.22	Shade Structures					
1.23a	Park Connector					
1.23b	Park Connector					
1.23c	Park Connector					
1.23d	Park Connector					
1.24	Existing Sidewalk					
1.25	<b>Base Construc</b>					
1.26	Estimating Cont					
1.27	<b>Base Construc</b>					
<b>ADD ALTERNATES</b>						
2.1	None Noted at					
3.0	<b>TOTAL CON</b>					
<b>SOFT COSTS</b>						
4.1	Location Multipl					
4.2	IVGID Conting					
4.3	Permits & Fees					
4.4	IVGID Managem					
4.4	Architecture &					
4.4	<b>TOTAL SOFT</b>					
5.0	<b>TOTAL ESTIMATED PROJECT COST</b>				\$ 4,625,410	\$ 4,625,410
The Total Estimated Project Cost change from Conceptual to Schematic Design = \$ (798,070)						
Notes						
1. Deck Equipment includes pool covers, pool cover reels, lifeguard chairs, lane line, lane robe, safety signs, safety equipment etc...						
Total Estimated Project Cost Excludes: FF&E						

TSK ESTIMATE SUMMARY

**CORE CONSTRUCTION**

IVGID: Burnt Cedar Beach - Pool Reconstruction  
 Schematic Design Estimate - November 1, 2020  
 LOCATION: Burke Village, NY  
 ARCHITECT: SDC Architects  
 DESIGNER: SDC  
 GENERAL CONTRACTOR: CORE CONSTRUCTION  
 ESTIMATE NO: 011

ITEM	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL PRICE	ESTIMATE AMOUNT	EXCLUDED
1.1	Mobilization/Demobilization	1	LS	\$ 129,000	\$ 129,000	
1.2	Site Preparation/Demolition	1	LS	\$ 154,800	\$ 154,800	
<b>Subtotal (102% of Total Estimate, including Cont. &amp; Profit)</b>					\$4,098,976	\$3,807,234
<b>Estimate Total</b>					\$4,098,976	\$3,807,234
<b>Subtotal (102% of Total Estimate, including Cont. &amp; Profit)</b>					\$217,492	\$21,469
<b>Estimate Total</b>					\$217,492	\$21,469
<b>Subtotal (102% of Total Estimate, including Cont. &amp; Profit)</b>					\$108,042	\$108,042
<b>Estimate Total</b>					\$108,042	\$108,042

CORE ESTIMATE SUMMARY



## HIGH LEVEL ESTIMATE COMPARISON DATA

- CORE's 90% SCHEMATIC DESIGN ESTIMATE (12/02/20) = \$4,316,668
- ARCHITECT / ENGINEER's 90% SCHEMATIC DESIGN ESTIMATE (11/10/20) = \$3,907,214
- TOTAL VARIANCE OF \$409,454 or 9.9%
- INDUSTRY STANDARD DEVIATION FOR SD DESIGN PHASE ESTIMATE BETWEEN 5% - 10%
- DESIGN DEVELOPMENT GOAL TO OPTIMIZE DESIGN
- ESTABLISH COST SAVINGS OPPORTUNITIES TO KEEP THE PROJECT WITHIN BUDGET

**TOTAL PROJECT COST ESTIMATE COMPARISON**

	TSK ESTIMATE	CORE ESTIMATE
TOTAL CONSTRUCTION COSTS	\$3,907,214	\$4,316,668
IVGID CONTINGENCY (10%)	\$390,721	\$431,667
PERMIT & FEES (0.5%)	\$19,536	\$21,583
IVGID MANAGEMENT COST (3%)	\$117,216	\$129,500
ARCHITECTURE & ENGINEERING	\$390,721	\$431,667
<b>TOTAL PROJECT COSTS</b>	<b>\$4,825,408</b>	<b>\$5,331,085</b>



## Project Summary

<b>Project Number:</b>	3970BD2601
<b>Title:</b>	Burnt Cedar Swimming Pool Improvements
<b>Project Type:</b>	D - Capital Improvement - Existing Facilities
<b>Division:</b>	70 - Beach Aquatics
<b>Budget Year:</b>	2021
<b>Finance Options:</b>	
<b>Asset Type:</b>	BD - Buildings & Structures
<b>Active:</b>	Yes

<b>Project Description</b>				
<p>The Burnt Cedar Swimming Pool and Toddler pool fiberglass surfaces require periodic replacement. Over time, discoloration, cracking and surface failure will create health and safety impacts to continued use of the pools. Breakdown of the pool surface will allow materials to cloud the water and make it unsanitary and cloudy water will not meet health dept safety code requirements. It has been determined the pool has reached the end of its service life. This project is for full swimming and toddler pool replacement, associated mechanical systems improvements, and pool deck replacement.</p> <p>A consultant will be selected to complete an alternative layout analysis and evaluate existing mechanical systems. Consideration will be given to reducing the maximum depth of the pool, providing a zero-entry pool edge for improved ADA access, maintaining a water slide, and a second toddler pool or splash pad.</p>				
<b>Project Internal Staff</b>				
<p>Engineering will manage the project. The Director of Parks and Recreation will determine the needs for the project and coordinate project timing because the pool will need to be out of service during the summer season to complete the work. A community interest committee will be convened by the General Manager.</p>				
<b>Project Justification</b>				
<p>This project will reconstruct the swimming and toddler pool, mechanical equipment and pool deck. The cost estimate is a placeholder at this time because the exact scope of work has not been identified for the replacement Burnt Cedar pool facility. The General Manager will lead a community group to received input on community desires and needs for a new pool facility. It is anticipated at this time that construction will occur in the summer of 2021. The impact to the facility will be substantial during the summer operation period. Construction will require the closing of the pool facility for the whole summer or a portion of the summer.</p>				
<b>Forecast</b>				
<b>Budget Year</b>	<b>Total Expense</b>	<b>Total Revenue</b>	<b>Difference</b>	
2021				
Design	225,000	0	225,000	
Year Total	225,000	0	225,000	
2022				
Construction Management	225,000	0	225,000	
Construction Reserves	225,000	0	225,000	
Placeholder - Construction	2,250,000	0	2,250,000	
Year Total	2,700,000	0	2,700,000	
	<b>2,925,000</b>	<b>0</b>	<b>2,925,000</b>	
<b>Year Identified</b>	<b>Start Date</b>	<b>Est. Completion Date</b>	<b>Manager</b>	<b>Project Partner</b>
2012	Jul 1, 2019	Jun 30, 2022	Engineering Manager	





## **Incline Village Burnt Cedar Swimming Pool improvement Project** Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled  
December 7, 2020  
Cumming Project No. 20-01113.00



Prepared for Incline Village General Improvement District

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3200 DOUGLAS BOULEVARD, SUITE 100 • ROSEVILLE • CALIFORNIA • 95661  
PHONE: 916-660-9030 • FAX: 916-660-9045

# Incline Village Burnt Cedar Swimming Pool improvement Project

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

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# Incline Village Burnt Cedar Swimming Pool improvement Project

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

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## EXECUTIVE SUMMARY

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### 1.1 Introduction

This estimate has been prepared, pursuant to an agreement between Incline Village General Improvement District and Cumming, for the purpose of establishing a probable cost for construction of the Pool improvement project.

The project scope encompasses Remove and replace lap pool and add a new wading pool to Incline Village Burnt Cedar Park

### 1.3 Project Schedule

	Start	Finish	Duration
Design & Engineering	Dec-20	May-21	6 months
Construction	May-21	Dec-21	7 months

#### Key Assumptions

- CMAR CORE Construction
- Existing Building & pool demolition Included
- Single Phase Construction

#### Key Exclusions

- Project Soft Costs
- Department Relocation
- Seismic Upgrades
- AV Equipment
- Pool Equip Building

# Incline Village Burnt Cedar Swimming Pool improvement Project

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

## SUMMARY

Element	Area / SF	Cost / SF	Total
Lap & Wading Pool	4,465	\$636.94	\$2,843,934
Sitework & Utilities	25,000	\$45.19	\$1,129,755

<b>Total Estimated Construction Cost</b>	<b>25,000</b>	<b>\$158.95</b>	<b>\$3,973,689</b>
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### Add Alternates with GC Markup

			Total
Timing System with Scoreboard	1 ea	\$169,000.00	\$169,000
Musco Pool Lighting 50'H	4 ea	\$84,500.00	\$338,000

### Deduct Alternates with GC Markup

			Total
Wood fence at connector pathway	370 lf	-\$84.50	-\$31,265
A/C connector pathway along the lake	2,200 sf	-\$86.23	-\$189,701

**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

**SUMMARY MATRIX**

Element	Lap & Wading Pool 4,465 SF		Sitework & Utilities 25,000 SF		Overall Totals	
	Total	Cost/SF	Total	Cost/SF	Total	Cost/SF
01 General Requirements						
02 Existing Conditions			\$67,063	\$2.68	\$67,063	\$2.28
03 Concrete			\$9,545	\$0.38	\$9,545	\$0.32
04 Masonry						
05 Metals						
06 Wood, Plastics, And Composites						
07 Thermal And Moisture Protection						
08 Openings						
09 Finishes						
10 Specialties						
11 Equipment						
12 Furnishings						
13 Special Construction	\$1,960,787	\$439.15			\$1,960,787	\$66.55
14 Conveying Systems						
21 Fire Suppression						
22 Plumbing	\$11,166	\$2.50			\$11,166	\$0.38
23 HVAC	\$7,474	\$1.67			\$7,474	\$0.25
25 Integrated Automation	\$1,200	\$0.27			\$1,200	\$0.04
26 Electrical	\$9,456	\$2.12	\$52,389	\$2.10	\$61,846	\$2.10
27 Communications						
28 Electrical Safety And Security						
31 Earthwork			\$165,972	\$6.64	\$165,972	\$5.63
32 Exterior Improvements			\$407,081	\$16.28	\$407,081	\$13.82
33 Utilities			\$156,500	\$6.26	\$156,500	\$5.31
Subtotal Cost	\$1,990,083	\$445.71	\$858,550	\$34.34	\$2,848,633	\$96.68
General Conditions \$40k/month	\$279,770	\$62.66	\$39,967	\$1.60	\$319,737	\$10.85
General Requirements 3.0%	\$68,096	\$15.25	\$26,956	\$1.08	\$95,051	\$3.23
Bonds & Insurance 2.2%	\$43,782	\$9.81	\$18,888	\$0.76	\$62,670	\$2.13
Contractor's Fee 3.95%	\$94,078	\$21.07	\$37,302	\$1.49	\$131,381	\$4.46
Design Contingency 10.0%	\$247,581	\$55.45	\$98,166	\$3.93	\$345,747	\$11.73
CMAR Contingency 3.0%	\$59,702	\$13.37	\$25,757	\$1.03	\$85,459	\$2.90
Escalation to MOC, 08/30/21 2.2%	\$60,841	\$13.63	\$24,169	\$0.97	\$85,011	\$2.89
<b>Total Estimated Construction Cost</b>	<b>\$2,843,934</b>	<b>\$636.94</b>	<b>\$1,129,755</b>	<b>\$45.19</b>	<b>\$3,973,689</b>	<b>\$134.86</b>



**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

**SCHEDULE OF AREAS AND CONTROL QUANTITIES**

Schedule of Areas	Lap & Wading Pool	Sitework & Utilities	Total
<b>1. Enclosed Areas (x 100%)</b>			
Swimming pool surface	3,900		3,900
Wading Pool Surface	565		565
Site area		25,000	25,000
<b>Total Enclosed</b>	<b>4,465</b>	<b>25,000</b>	<b>29,465</b>
<b>2. Unenclosed Areas (x 50%)</b>			
Balconies			
Covered Deck			
<b>Total Unenclosed</b>			
<b>Total Gross Floor Area</b>	<b>4,465</b>	<b>25,000</b>	<b>29,465</b>

# Incline Village Burnt Cedar Swimming Pool improvement Project

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

## SUMMARY - LAP & WADING POOL

Element	Total	Cost / SF
01 General Requirements		
02 Existing Conditions		
03 Concrete		
04 Masonry		
05 Metals		
06 Wood, Plastics, And Composites		
07 Thermal And Moisture Protection		
08 Openings		
09 Finishes		
10 Specialties		
11 Equipment		
12 Furnishings		
13 Special Construction	\$1,960,787	\$439.15
14 Conveying Systems		
21 Fire Suppression		
22 Plumbing	\$11,166	\$2.50
23 HVAC	\$7,474	\$1.67
25 Integrated Automation	\$1,200	\$0.27
26 Electrical	\$9,456	\$2.12
27 Communications		
28 Electrical Safety And Security		
31 Earthwork		
32 Exterior Improvements		
33 Utilities		
34 Transportation		
40 Process Integration		
41 Material Processing And Handling Equipment		
44 Pollution Control Equipment		
48 Electrical Power Generation		
Subtotal	\$1,990,083	\$445.71
General Conditions \$40k/month	14.06% \$279,770	\$62.66
Subtotal	\$2,269,853	\$508.37
General Requirements	3.00% \$68,096	\$15.25
Subtotal	\$2,337,949	\$523.62
Bonds & Insurance	2.20% \$43,782	\$9.81
Subtotal	\$2,381,730	\$533.42
Contractor's Fee	3.95% \$94,078	\$21.07
Subtotal	\$2,475,809	\$554.49
Design Contingency	10.00% \$247,581	\$55.45
Subtotal	\$2,723,390	\$609.94
CMAR Contingency	3.00% \$59,702	\$13.37
Subtotal	\$2,783,092	\$623.31
Escalation to MOC, 08/30/21	2.19% \$60,841	\$13.63
<b>TOTAL ESTIMATED CONSTRUCTION COST</b>	<b>\$2,843,934</b>	<b>\$636.94</b>

**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

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**SUMMARY - LAP & WADING POOL**

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Element	Total	Cost / SF
Total Area:	4,465 SF	

**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

**DETAIL ELEMENTS - LAP & WADING POOL**

Element	Quantity	Unit	Unit Cost	Total
<b>11 Equipment</b>				
Bleachers				
Telescoping bleachers at pool		seats	\$300.00	FF&E

**Total - Equipment**

**13 Special Construction**

<b>Excavation and Demo</b>				
Demo and Excavation of lap	398.15	cy	\$50.00	\$19,907
Disposal & hauling material of existing pool	3,900	sf	\$3.00	\$11,700
Disposal of existing pool slide	1	ea	\$500.00	\$500
Backfill wading pool	238.89	cy	\$50.00	\$11,944
Excavate the wading pool	24.06	cy	\$50.00	\$1,203
Backfill wading pool	3.14	cy	\$50.00	\$157
<b>Lap Pool, rim flow filtration (budget Western Water features)</b>				
Pool slide	1	ea	\$30,000.00	\$30,000
Lifeguards stand	2	ea	\$4,500.00	\$9,000
ADA hoist pool seats	1	ea	\$4,000.00	\$4,000
Pool tarp and reels	3,900	sf	\$10.00	\$39,000
<b>Wading pool (budget Western Water Features)</b>				
Sneaker soaker in wade pool	1	ea	\$30,000.00	\$30,000
Lifeguards stand	1	ea	\$4,500.00	\$4,500
<b>Pool Deck</b>				
Concrete Pool Deck with storm drains, 6" thick rebar and xypex	13,300	sf	\$30.00	\$399,000
<b>Mechanical Equipment</b>				
Surge pit and pump pit	1	ls	\$30,000.00	\$30,000
<b>Miscellaneous</b>				
Clean, maintain train and operate until occupancy	1	ls	\$5,000.00	\$5,000
Training, Start-up & water	1	ls	\$10,000.00	\$10,000
Start-up Chemicals	1	ls	\$3,000.00	\$3,000
Maintenance Equipment & Signage	1	ls	\$12,000.00	\$12,000
Pool Signage	1	ea	\$2,000.00	\$2,000
<b>Alternates</b>				
Timing System with Scoreboard	1	ea		<i>add alt</i>
Musco Pool Lighting 50'H	4	ea		<i>add alt</i>

**Total - Special Construction** **\$1,960,787**

**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

**DETAIL ELEMENTS - LAP & WADING POOL**

Element	Quantity	Unit	Unit Cost	Total
<b>22 Plumbing</b>				
Plumbing fixtures				
Replace showerhead, valve, drain	1	ea	\$2,149.00	\$2,149
Replace outdoor footwash	1	ea	\$693.00	\$693
Plumbing Rough-ins				
Relocated boiler rough-in	1	ea	\$1,368.00	\$1,368
Local rough-ins for fixtures	2	ea	\$1,297.00	\$2,594
Local rough-ins for drains	1	ea	\$404.00	\$404
Miscellaneous				
Test / clean plumbing	16	hr	\$116.33	\$1,861
Start-up/check-out	8	hr	\$139.60	\$1,117
Commissioning assist	8	hr	\$122.45	\$980

<b>Total - Plumbing</b>				<b>\$11,166</b>
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**23 HVAC**

Relocate Existing Equipment				
Boiler for wading pool	16	hrs	\$118.80	\$1,901
HVAC Equipment				
Exhaust Fan, 400cfm	1	ea	\$1,114.00	\$1,114
Air distribution				
Ductwork	150	lbs	\$12.39	\$1,859
Miscellaneous				
Test / clean plumbing	8	hr	\$137.56	\$1,100
Start-up/check-out	8	hr	\$125.05	\$1,000
Commissioning assist	4	hr	\$125.05	\$500

<b>Total - HVAC</b>				<b>\$7,474</b>
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**25 Integrated Automation**

DDC Controls				
CO2 sensor interlock with exhaust fan	1	ea	\$1,200.00	\$1,200

<b>Total - Integrated Automation</b>				<b>\$1,200</b>
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**26 Electrical**

Distribution equipment				
90A 3P breaker, molded case	1	ea	\$1,215.79	\$1,216
HVAC and equipment connections				
Pool pump 15HP connection	1	ea	\$372.68	\$373
Pool pump 5HP connection	1	ea	\$176.86	\$177
Disconnect switch, 30/3 fused N3R	1	ea	\$729.52	\$730
Disconnect switch, 100/3 fused N3R	1	ea	\$1,391.74	\$1,392
Wiring shows existing on one line diagram	1	ls		



**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

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**DETAIL ELEMENTS - LAP & WADING POOL**

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Element	Quantity	Unit	Unit Cost	Total
Lighting and controls				
Re-configure existing Pool lighting circuit for both pools	1	ls	\$1,788.89	\$1,789
Convenience power				
See site work				
General conditions / General requirements				
Indirect labor	1	ls	\$3,000.00	\$3,000
Consumables	1	ls	\$198.78	\$199
Equipment rentals	1	ls	\$231.90	\$232
Testing/commissioning	1	ls	\$350.00	\$350
<b>Total - Electrical</b>				<b>\$9,456</b>

# Incline Village Burnt Cedar Swimming Pool improvement Project

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

## SUMMARY - SITEWORK & UTILITIES

Element	Total	Cost / SF
01 General Requirements		
02 Existing Conditions	\$67,063	\$2.68
03 Concrete	\$9,545	\$0.38
04 Masonry		
05 Metals		
06 Wood, Plastics, And Composites		
07 Thermal And Moisture Protection		
08 Openings		
09 Finishes		
10 Specialties		
11 Equipment		
12 Furnishings		
13 Special Construction		
14 Conveying Systems		
21 Fire Suppression		
22 Plumbing		
23 HVAC		
25 Integrated Automation		
26 Electrical	\$52,389	\$2.10
27 Communications		
28 Electrical Safety And Security		
31 Earthwork	\$165,972	\$6.64
32 Exterior Improvements	\$407,081	\$16.28
33 Utilities	\$156,500	\$6.26
34 Transportation		
40 Process Integration		
41 Material Processing And Handling Equipment		
44 Pollution Control Equipment		
48 Electrical Power Generation		
Subtotal	\$858,550	\$34.34
General Conditions \$40k/month	4.66% \$39,967	\$1.60
Subtotal	\$898,517	\$35.94
General Requirements	3.00% \$26,956	\$1.08
Subtotal	\$925,473	\$37.02
Bonds & Insurance	2.20% \$18,888	\$0.76
Subtotal	\$944,361	\$37.77
Contractor's Fee	3.95% \$37,302	\$1.49
Subtotal	\$981,663	\$39.27
Design Contingency	10.00% \$98,166	\$3.93
Subtotal	\$1,079,829	\$43.19
CMAR Contingency	3.00% \$25,757	\$1.03
Subtotal	\$1,105,586	\$44.22
Escalation to MOC, 08/30/21	2.19% \$24,169	\$0.97

**TOTAL ESTIMATED CONSTRUCTION COST**

**\$1,129,755**

**\$45.19**

**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

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**SUMMARY - SITEWORK & UTILITIES**

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Element

Total

Cost / SF

Total Area: 25,000 SF

# Incline Village Burnt Cedar Swimming Pool improvement Project

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

## DETAIL ELEMENTS - SITEWORK & UTILITIES

Element	Quantity	Unit	Unit Cost	Total
<b>02 Existing Conditions</b>				
Site Clearance / Demolition				
Clear and grub	4,479	sf	\$0.20	\$896
Sawcut AC/Concrete paving	825	lf	\$6.27	\$5,173
Remove concrete paving and dispose	12,397	sf	\$2.00	\$24,794
Remove handrails	2	ea	\$300.00	\$600
Remove bike rack for relocation	1	ea	\$250.00	\$250
Remove retaining wall	100	lf	\$15.00	\$1,500
Remove fencing	913	lf	\$5.00	\$4,565
Remove ramp	95	sf	\$3.00	\$285
Tree removal	14	ea	\$1,000.00	\$14,000
Utility Demolition allow	1	ls	\$15,000.00	\$15,000
<b>Total - Existing Conditions</b>				<b>\$67,063</b>
<b>03 Concrete</b>				
Remove and replace SOG	415	sf	\$3.00	\$1,245
Replace Bldg SOG at mechanical room and housekeeping	415	sf	\$20.00	\$8,300
<b>Total - Concrete</b>				<b>\$9,545</b>
<b>26 Electrical</b>				
Site Electrical				
New grounding for new swimming pools to main ground bus-Allowance	1	al	\$7,523.97	\$7,524
Trenching, backfill and compaction	750	lf	\$52.93	\$39,698
Tombstone w/ NEMA 4X (2) GFI	2	ea	\$689.00	\$1,378
Conduit 1", pvc	200	lf	\$5.00	\$1,000
Copper wire #10, thhn	600	lf	\$0.72	\$432
Power for Score keeper board	150	lf	\$5.72	\$858
Spare conduit for future lighting-1" ,pvc	300	lf	\$5.00	\$1,500
<b>Total - Electrical</b>				<b>\$52,389</b>
<b>31 Earthwork</b>				
Site Clearing				
Site Clearing	25,000	sf	\$0.35	\$8,750
Earthwork and Grading				
Mobilization	1	ls	\$25,000.00	\$25,000
Staking/Layout	25,000	sf	\$0.25	\$6,250
Clear & grub site	25,000	sf	\$0.15	\$3,750
Rough Grading, assuming balanced site	25,000	sf	\$1.00	\$25,000
Cut/Fill existing site	1,852	cy	\$12.00	\$22,222
Fine grading	25,000	sf	\$1.00	\$25,000
Erosion control, SWPPP	25,000	sf	\$2.00	\$50,000

**Incline Village Burnt Cedar Swimming Pool improvement Project**

Incline Village, CA

90% Schematic Design (dated 10/30/2020) Reconciled

Project # 20-01113.00

12/07/20

**DETAIL ELEMENTS - SITEWORK & UTILITIES**

Element	Quantity	Unit	Unit Cost	Total
Dewatering				<i>excluded</i>
<b>Total - Earthwork</b>				<b>\$165,972</b>

**32 Exterior Improvements**

AC Paving

Connector pathway, AC 3.5" over 10" AB	2,200	sf	\$18.00	\$39,600
Wood rail	370	lf	\$65.00	\$24,050
Decorative rock area	2,050	sf	\$5.00	\$10,250
Site logistics A/C entry	750	sf	\$10.00	\$7,500

Hardscape

Sidewalk	400	sf	\$16.00	\$6,400
Terrace retaining wall	109	lf	\$400.00	\$43,600
CMU screen wall 6' tall	240	sf	\$40.00	\$9,600
Footing for CMU 2'x2'	5	cy	\$800.00	\$4,172
Ramps	185	sf	\$55.00	\$10,175

Planting

Landscape and irrigation	5,150	sf	\$10.00	\$51,500
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Fencing and Gates

Wrought iron fencing, 6' high, 8' on center	281	lf	\$220.00	\$61,820
Wading pool demising fence 6' high	126	lf	\$190.00	\$23,940
6' x 6' double gate	1	ea	\$4,500.00	\$4,500
4' x 6' gate	2	ea	\$3,500.00	\$7,000
Panic hardware, per leaf	3	ea	\$1,500.00	\$4,500
Self closer, per leaf	3	ea	\$500.00	\$1,500

CMU retaining wall at connector path, 5' avg.

2,000	sf	\$35.00	\$70,000
33	cy	\$800.00	\$26,074

Misc Specialties

Bike Rack - relocate existing	6	hrs	\$150.00	\$900
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<b>Total - Exterior Improvements</b>				<b>\$407,081</b>
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**33 Utilities**

Site Utilities

Extend utilities to mechanical room	1	ls	\$7,500.00	\$7,500
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Storm Drainage

Area drains	20	ea	\$1,000.00	\$20,000
8" line, trench and backfill	200	lf	\$125.00	\$25,000
Trench drain	80	lf	\$50.00	\$4,000
BMPs drainage Underground infiltration system allowance	1	ls	\$100,000.00	\$100,000

<b>Total - Utilities</b>				<b>\$156,500</b>
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## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

**SUBJECT:** Review, discuss and possibly approve a Design Services Contract with TSK Architects in the amount of \$216,626, plus 10% contingency and \$20,000 for permitting fees for the Burnt Cedar Swimming Pool Improvement Project (CIP# 3970BD2601), and approve Resolution No. 1882 augmenting the FY2020/21 capital budget by \$258,289 from available fund balance within the Beach Capital Fund.

**STRATEGIC PLAN:** Long Range Principle #5 – Assets and Infrastructure

**DATE:** December 1, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to:

1. Authorize a Design Services Contract for the Burnt Cedar Swimming Pool Improvement Project – Fund: Beaches; Project 3970BD2601; Vendor: Vendor: TSK Architects in the amount of \$216,626
2. Authorize Staff to approve change orders for additional work not anticipated at this time of up to 10% of Design Services Contract – \$21,663.
3. Authorize Staff to approve payment of permitting fees associated with the Burnt Cedar Swimming Pool Improvement Project estimated to be \$20,000.
4. Approve Resolution No. 1882 augmenting the FY2020/21 Capital budget by \$258,289 from available resources within the unappropriated fund balance of the Beach Capital Fund, in support of the Burnt Cedar Swimming Pool Improvement Project (CIP#3970BD2601).
5. Authorize Staff to execute the contract documents.

Review, discuss and possibly approve a Design Services Contract with TSK Architects in the amount of \$216,626, plus 10% contingency, \$20,000 for permitting fees for the Burnt Cedar Swimming Pool Improvement Project (CIP# 3970BD2601), and approve Resolution No. 1882 augmenting the FY2020/21 capital budget by \$258,289 from available fund balance within the Beach Capital Fund.

December 1, 2020

## **II. DISTRICT STRATEGIC PLAN**

Long Range Principle #5 – Assets and Infrastructure – The District will practice perpetual asset renewal, replacement, and improvement to provide safe and superior long term utility services and recreation activities.

- The District will maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- The District will maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District’s workforce.

## **III. BACKGROUND**

At the August 12, 2020 Board of Trustees meeting, the Board of Trustees selected a preferred conceptual design option and authorized Staff to solicit a proposal for design services for the Burnt Cedar Swimming Pool Improvement Project.

At the November 18, 2020 Board of Trustees meeting, the Board of Trustees provided feedback on the schematic design of the Burnt Cedar Swimming Pool Improvement Project.

The final design services scope of work includes preparation of construction drawings, permitting through Washoe County and the Tahoe Regional Planning Agency, and coordination with the Construction Manager-at-Risk. The full scope of work follows this memorandum.

The TSK Architect Design Team completed the conceptual and schematic design work to the District’s satisfaction. IVGID staff is targeting construction in 2021 and anticipates presenting the final design package and the CMAR’s guaranteed not to exceed price at the April 28, 2021 Board Meeting. The project’s tentative schedule is attached to this memorandum for reference.

## **IV. BID RESULTS**

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute (NRS) 332.115 as described in subsection (b) Professional Services.

Review, discuss and possibly approve a Design Services Contract with TSK Architects in the amount of \$216,626, plus 10% contingency, \$20,000 for permitting fees for the Burnt Cedar Swimming Pool Improvement Project (CIP# 3970BD2601), and approve Resolution No. 1882 augmenting the FY2020/21 capital budget by \$258,289 from available fund balance within the Beach Capital Fund.

December 1, 2020

Additionally, per NRS 625.530, selection of a professional engineer or registered architect to perform work on public works projects (where the complete project costs exceed \$35,000) is to be made solely on the basis of the competence and qualifications of the engineer or architect and not on the basis of competitive fees.

## **V. FINANCIAL IMPACT AND BUDGET**

This item requests Board authorization to enter into a design contract with TSK Architects in the amount of \$216,626 plus 10% contingency and \$20,000 for permitting fees. The project budget within Fiscal Year 2020/2021 adopted CIP budget includes \$225,000 for the design phase of the Burnt Cedar Pool Improvement Project. Of this amount, nearly \$190,000 has been expended to date. The remaining budget (approximately \$35,000) will be utilized to cover internal staff expenses, as necessary.

As previously presented to the Board, a budget augmentation is required to provide funding to execute the proposed design services contract. This item requests Board approval for a budget augmentation of \$258,289 via funding available within unappropriated fund balance of the Beach Capital Fund.

NRS 354.598005 establishes requirements (supplemented by NAC 400-490) for augmentation of local agency adopted budgets. For governmental funds, the NRS requires that the Board approve a formal resolution, and identify available resources, as defined, to support the budget augmentation. For purposes of this proposed budget augmentation, unappropriated ending fund balance within the Beach Capital fund (estimated at \$2,753,172 in the Districts FY2020/21 Final Budget) qualifies as available resources as defined in NAC 354.410.1(d). The budget amendment becomes effective upon delivery of an executed copy of the resolution to the Department of Taxation.

## **VI. ALTERNATIVES**

None proposed.

Review, discuss and possibly approve a Design Services Contract with TSK Architects in the amount of \$216,626, plus 10% contingency, \$20,000 for permitting fees for the Burnt Cedar Swimming Pool Improvement Project (CIP# 3970BD2601), and approve Resolution No. 1882 augmenting the FY2020/21 capital budget by \$258,289 from available fund balance within the Beach Capital Fund.

December 1, 2020

## **VII. 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.

### **Attachments:**

Resolution Number 1882

Additional Services Addendum #2 and TSK Proposal

TSK Short Form Agreement

Tentative Project Schedule

Burnt Cedar Swimming Pool Improvement Project – Project Summary Data Sheet



## **RESOLUTION NO. 1882**

### **A RESOLUTION OF THE BOARD OF TRUSTEES AUGMENTING THE DISTRICT'S FISCAL YEAR 2020/21 BUDGET TO APPROPRIATE \$258,289 IN AVAILABLE RESOURCES FROM THE BEACH CAPITAL FUND (FUND 590) TO THE BURNT CEDAR SWIMMING POOL RENOVATION PROJECT (CIP# 3970BD2601) TO PROVIDE FUNDING FOR DESIGN CONTRACT WORK**

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

**WHEREAS**, the Board of Trustees has established the Burnt Cedar Swimming Pool Renovation Project (CIP#3970BD2601) as a priority project and funding to support the project is included in the adopted Five-Year Capital Improvement Plan; and

**WHEREAS**, the Fiscal Year 2020/2021 approved budget includes \$225,000 for planning and design work expected to be undertaken in the current fiscal year; and

**WHEREAS**, the Board of Trustees has approved a revised and expanded project scope for the Burnt Cedar Swimming Pool Renovation Project whereby additional funding is needed support the design contract for the project; and

**WHEREAS**, Nevada Revised Statutes (NRS) 354.598005 provides procedures and requirements for augmentation of local agency budgets, including the requirement that budget augmentations within Special Revenue funds require the governing body to adopt a formal resolution authorizing the budget augmentation from available resources, as defined; and

**WHEREAS**, the Nevada Administrative Code 354.410 provides for definition of "available resources" for budget augmentation to include an unappropriated ending balance of a fund for capital projects." And

**WHEREAS**, the District's Beach Capital Fund (Fund 590) reflects an unappropriated fund balance, as reported to the Department of Taxation on Form4404LGF, which constitutes available resources to support this budget augmentation; and



**RESOLUTION NO. 1882**

**A RESOLUTION OF THE BOARD OF TRUSTEES AUGMENTING THE DISTRICT’S FISCAL YEAR 2020/21 BUDGET TO APPROPRIATE \$258,289 IN AVAILABLE RESOURCES FROM THE BEACH CAPITAL FUND (FUND 590) TO THE BURNT CEDAR SWIMMING POOL RENOVATION PROJECT (CIP# 3970BD2601) TO PROVIDE FUNDING FOR DESIGN CONTRACT WORK**

**WHEREAS**, an additional appropriation of \$258,289 is required in order for the District to execute the design contract for the Burnt Cedar Swimming Pool Renovation Project;

**NOW, THEREFORE, IT IS ORDERED**, as follows:

Incline Village General Improvement District Board of Trustees authorizes a budget augmentation of \$258,289 from available resources, as defined, within the Beach Capital Improvement Fund (Fund 590) to provide for a supplemental appropriation to the Fiscal Year 2020/2021 project budget for the Burnt Cedar Swimming Pool Renovation Project (CIP #3970BD2601).

\* \* \* \* \*

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 December, 2020, by the following vote:

AYES, and in favor thereof,  
NOES,  
ABSENT,

\_\_\_\_\_  
Kendra Wong  
Secretary, IVGID Board of Trustees



**⌘ ADDITIONAL SERVICES ADDENDUM (ASA) #2 ⌘**  
**to SHORT FORM AGREEMENT DATED MAY 20, 2020**  
**between**  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**and**  
**TSK ARCHITECTS**  
**for PROFESSIONAL SERVICES**

This ASA, dated December 1, 2020, shall amend the referenced agreement to include the following project with relevant description, compensation, and schedule addressed herein.

**PROJECT DESCRIPTION**

Consultant shall perform Architecture and Engineering services, including Time & Materials/Not to Exceed Design Development, Construction Documents, Permitting and Bidding services, and excluding construction administration services) for the District's Burnt Cedar Swimming Pool Improvement Project. Work is more fully described in the attached Exhibit A, Consultant's Proposal dated November 30, 2020.

**PAYMENT TO CONSULTANT**

Payment to be in accordance with Section 4, Payment to Consultant, of the Short Form Agreement, as follows:

1. Compensation shall be billed on a Time and Materials basis.
2. All invoices and correspondence are to reference Project Number 3970BD2601. Invoices shall be submitted on a monthly basis, shall include a description of services provided, a list of progress on deliverables, and the percent completed for each.
3. The Lump Sum paid by OWNER for the services shall be Two Hundred Sixteen Thousand Six Hundred Twenty-Six Dollars (\$216,626.00).

**PERIOD OF SERVICE**

Services shall be begin on or about December 10, 2020 and be substantially completed by March 24, 2021.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the day and year first written above.

**OWNER:  
INCLINE VILLAGE G. I. D.**

**CONTRACTOR:  
TSK ARCHITECTS**

**The undersigned has read,  
reviewed and approves this  
document:**

**Agreed to:**

By: \_\_\_\_\_  
Joshua Nelson  
IVGID Legal Counsel

By: \_\_\_\_\_  
*Signature of Authorized Representative*

**Agreed to:**

\_\_\_\_\_  
*Print or Type Name*

By: \_\_\_\_\_  
Indra Winqest  
General Manager

Address for Giving Notice:  
**TSK Architects**  
225 S. Arlington Ave., Suite A  
Reno, Nevada 89501  
775-857-2949  
reno-tahoe@tska.com

Address for Giving Notice:  
**INCLINE VILLAGE G. I. D.**  
893 Southwood Boulevard  
Incline Village, Nevada 89451  
775-832-1267- Phone  
info@ivgid.org



tsk architects 225 south arlington ave., suite a, reno, nevada 89502

December 1, 2020

Revised to exclude CA and T&M  
Revise to new RCI and Include TRPA Consult.

Nathan Chorey, Engineering Manager  
Incline Village General Improvement District (IVGID)  
1220 Sweetwater Road  
Incline Village, NV 89451  
P. 775-832-1372

E. [npc@ivgid.org](mailto:npc@ivgid.org)

**RE: Burnt Cedar Swimming Pool Improvement Project**  
**IVGID Project Number: 3970BD2601**  
**T&M/NTE Design Development, Construction Documents, Permitting**  
**& Bidding Phases. AE Proposal (Excludes Construction Administration)**

Dear Mr. Chorey,

Thank you for your assistance with Incline Village General Improvement District (IVGID) Board Schematic Design Package. We are excited to see the Burnt Cedar Pool Reconstruction Project move forward to complete the Document Phase as well as move into Construction. We understand that construction will proceed with a Construction Manager at Risk (CMAR) Delivery System.

The Architectural and Engineering Team welcome the ability to work with CORE Construction during the balance of the project phases to provide the best possible project for IVGID.

We understand the project scope for the balance of the remaining project to include:

1. Design Development Documentation Phase to include:
  - a. Complete the design of the two pools, mechanical rooms, swimming pool deck amenities as well as the park/pathway connector.
  - b. Coordinate with the engineering team for a competed design package.
  - c. Work with the CMAR to refine and or adjust the design package to more closely align with the project budget.
  - d. Initiate discussions with the permitting agencies (Washoe County Community Development, Washoe County Health Department). Pedestrian pathway connecting the east and west sides of Burnt Cedar Beach and fencing modifications. Submit the DD Package to TRPA for initial permitting coordination.
2. Construction Documents Phase to include: Final Detailing of the existing facilities and new improvements including pools, appurtenances, decks/drainage, fencing, retaining walls, new landscaping, screen walls, and detailing as requested by the CMAR to allow for competitive subcontractor bidding for the project. TSK to provide owner final construction drawings, (PDF & CAD) and technical specifications (.doc and pdf).
3. Permitting Phase to include: Submit to Permitting Agencies and promptly respond to all questions and comments. Anticipated Agencies include but not limited to Washoe County Building Department, Washoe County Health Department, and Tahoe Regional Planning Authority (TRPA). The AE Team expects to submit a preliminary permitting package to TRPA at the completion of the Design Development Phase and formal Washoe County Permitting Package at the completion of the Construction Documents Phase.

4. Construction Administration Phase is excluded at direction of IVGID: This work will be a separate contract.

**Design Team:**

- **TSK Architects**, (TSK) 225 South Arlington Avenue, Suite A, Reno, NV, 89501. P. 775-857-2949
- **Aquatic Design Group, Inc.**, (ADG) 2226 Faraday Avenue, Carlsbad, CA, 92008. P. 760-438-8400
- **Resource Concepts Inc.**, (RCI) 340 North Minnesota Street, Carson City, NV, 89703. P. 775-883-1600
- **Design Workshop**, 128 Market Street, Suite 3E, Stateline, NV, 89449. P. 775-588-5929
- **MSA Engineering**, (MSA) 4599 Longley Lane, Reno, NV, 89502. P. 775-828-4889
- **Nelson-Wilcox SE**, (NWSE) 225 South Arlington Ave., Suite B, Reno, NV, 89501. P. 775-848-3166
- **Kaufman Edwards, Planning & Consulting**, (KE), 475 N. Lake Blvd., Tahoe City, CA, 96145, P. 530-546-4402

**Excluded Disciplines:**

- Environmental Analysis and Studies
- Traffic Engineering and Analysis
- Geotechnical Investigations and Reports
- Special Inspections and Testing
- Hazardous Materials Testing and Abatement
- Cost Estimator (service provided by CMAR)

**Project Major Milestone Schedule as developed by IVGID.**

<u>Start</u>	<u>Complete</u>	<u>Activity</u>
12/10/2020	1/13/2021	Design Development
1/28/2021	4/7/2021	Permitting
1/28/2021	3/24/2021	Construction Documents

**Project Opinion of Probable Construction Cost as developed by TSK and AE Team:**

- **\$3,907,200** (CMAR to verify before commencement of Design Development Phase.)

**Disciplines, Fees and Schedules as follows:**

1. **Architectural TSK Architects (TSK)**

TSK Architects role is to lead the AE Team through the Design Development, Construction Drawings, Permitting, and CMAR Bidding phases of the project.

Also lead the Design Team's efforts of community meetings, establish permitting requirements and permitting schedules; assist with the Drawings and Specifications by the Design Team. Assist in coordination with the Cost Estimating efforts led by the CMAR.

**Design Development, Construction Document Services, and Documents to include:**

- a. Prepare agendas and presentations for each IVGID and AE Team Review Meeting. Prepare meeting notes and distribute to IVGID and meeting attendees.
- b. Prepare project documentation and coordinate Aquatics Consultant and Engineering Team work for coordinated process and comprehensive documents.
- c. Prepare code compliance information sheets for accessibility and egress compliance.
- d. Prepare site demolition sheets and note items to be demolished to accommodate new construction as well as notes for protection of items to remain. Review with IVGID any items to be salvaged and document. Demolition information to be based on Civil Site Survey information provided to TSK by IVGID.
- e. Coordinate preliminary meetings during Schematic Design Phase with Agencies Having Jurisdiction (Washoe County Community Development and Health Departments). Meet with TRPA at early in the Design Development Phase and present proposed site improvement documents to TRPA, submittals and anticipated review calendars. Advise IVGID and Design Team of requirements and proposed submittal schedules to maintain

permitting schedules to coordinate with construction schedules. Understand checklist for TRPA Submittal guidelines

2. **Aquatic Design Concept Design Services** **Aquatics Design Group (ADG)**  
**Reference Aquatic Design Group Proposal dated Nov. 6, 2020**

New Recreational Swimming Pool in new location of approx. 3,900 s.f., New Wading Pool in new location of approx. 565 s.f., new pool decks and deck drainage.

**Design Development Phase Scope of Work:** Aquatic Design Group, based on the approved Schematic Design Documents and any adjustments authorized by IVGID (Program, schedule, or Construction Budget) shall prepare Design Development documents consisting of drawings and other document to fix and describe the size and changes of the Project as to swimming pool architectural structural, mechanical, electrical systems, materials and other elements as may be appropriate.

**Design Development deliverables shall include:**

1. Swimming & wading pool plan views.
2. Swimming & wading pool longitudinal and cross-sections.
3. Swimming & wading pool finish details.
4. Swimming pool rail goods details.
5. Technical specifications in CSI format.
6. Swimming pool deck, deck drainage, and appurtenances details.

**Construction Documents deliverables shall include:**

**Architectural:**

1. Swimming & wading pool plan views.
2. Swimming & wading pool longitudinal and cross-sections.
3. Swimming & wading pool finish details.
4. Swimming pool rail goods details.
5. Outline specifications in CSI format.
6. Swimming pool deck, deck drainage, and appurtenances details.

**Structural Drawings:**

- Swimming pool / surge tank structural sections
- Swimming pool / surge tank reinforcement schedules.
- Miscellaneous swimming pool structural details.
- Miscellaneous swimming pool desk and appurtenances structural details

**Mechanical Drawings:**

- Swimming pool piping plan
- Swimming pool mechanical equipment piping plan.
- Swimming pool mechanical equipment sections.
- Miscellaneous swimming pool mechanical details.

**Electrical Drawings:**

- Swimming pool underwater lighting plan.
- Swimming pool single phase panel schedule.
- Miscellaneous swimming pool electrical details.

**Miscellaneous:**

- Swimming pool/surge tank structural calculations.
- Miscellaneous swimming pool deck and appurtenances details.

**Plan Approval, CMAR Bidding Phase:**

- Assist as necessary with the permitting process.
- Assist the CMAR as necessary with obtaining bids or negotiated proposals.
- Assist in preparing addenda, assist in review of bids.

**Visits to the Project Site**

1. Design Phases One (1) site visit.

**Exclusions:**

- i. Soils Testing/Engineering including finalized Geotech investigation report. (Provided by IVGID)
- ii. Destructive testing of existing pool structures to confirm as-built conditions. (Provided by CMAR as needed)
- iii. Utilities design to swimming pool mechanical equipment points of connection. (Provided by AE Team)
- iv. Sanitary sewer, storm sewer, domestic water, natural gas, pool heater flues and combustion /air louvers. Design and specificity of heat exchangers, including hot water or steam piping and controls. Electrical Distribution including single line diagram, 3-phase conductors and motor starts, and single-phase conduit and conductors. Telephone and data communications. (Provided by AE Team)
- v. Architectural, Structural, Mechanical, HVAC and Electrical design of mechanical equipment room or other building structures as required. Architectural and structural design of water slides, water slide towers or other wet play equipment and landscape design including park connector ramp retaining, fencing, planting, irrigation, site drainage, site lighting, shade structure and FF&E. (Provided by AE Team)

**3. Civil Engineering RCI**

**Reference RCI Proposal dated August 17, 2020 and supplemental email August 25, 2020**

- Task 2: Design Development  
Project Team Coordination, Record Plan Review, Project Team Meetings (Zoom or in person) six (6), Site Visit one (1), Agency Outreach-TRPA, Agency Outreach – Washoe County. Provide in January 2020 as early as possible.  
TRPA Grading Plan  
Two (2) DD Plan Coordination Submittals  
Technical Specifications (Draft)
- Task 3: Construction Documents  
Project Team Coordination, Project Team Meetings (Zoom or in person) ten (10), TRPA Grading Plan, and Washoe County – Building Permit.  
Two (2) CD Plan Coordination Submittals.  
Technical Specifications
- Task 4: CMAR Bidding Support  
Project Team Coordinating. Project Team Meetings two (2),  
One (1) Revision to Plan & Technical Specifications after Bid Reviews.  
Bid Review Coordination & Addendum
- Task 5. Construction Administration (Excluded)

- ❖ Note: RCI - TRPA permitting beyond the Grading Permit is not included.
- ❖ TRPA Consultant coordination with Kaufman – Edwards is included.

**4. Landscape Architecture Design Workshop**  
**Reference Design Workshop email dated Nov. 25, 2020**

The following describes a comprehensive list of services required to prepare Design Documents (DD), and Construction Documents (CD) for the Burnt Cedar Pool Improvements. Efficiently organizing the work will be essential to completing the project in a timely fashion. While the following narrative is organized in a linear manner, many of the sub-tasks may proceed in a parallel or concurrent fashion. The scope of work to be performed by Design Workshop (DESIGN WORKSHOP) in connection with this agreement is as follows:



## TASK ONE: DESIGN DEVELOPMENT

This phase of the work is to develop the character and detail of the proposed landscape plan. Based on the IVGID approved Schematic Design Plan and schematic level opinion of probable site/landscape construction cost, Design Workshop will prepare a Design Development Plan. The specific tasks to be completed are as follows:

1. Prepare planting plans for all landscape areas to illustrate planting composition, plant species, locations and sizes of major planting features. Special attention will be given to ensure that views, solar orientation, erosion control are accommodated in the solution.
2. Provide up to 3 three dimensional simulations of the proposed landscape improvements. Locations to be determined.
3. Coordinate Design Workshop's work with other consultants retained by client.
4. Prepare a draft specification for the above-described landscape elements of the project.
5. Attend up to **(5)** meetings with the Client and/or other consultants.

The following products will be prepared/delivered:

1. Conceptual Grading and Drainage Plans
2. Coordination with the Civil Engineer's grading plans for conformance to Design Workshop's design intent.
3. **(1)** Planting Plan(s) at **(1"=10')** scale.
4. **(2)** Composite Sections/Site Cross Sections/Elevations at **(1"=10')** scale showing the landscape intent.
5. Draft technical specifications. NOTE: Design Workshop services do not include preparing Division 01 Specifications as part of its services. TSK shall include Division 01 Specifications adequate for the Project as part of its agreement with its contractor and shall provide Design Workshop with a copy of the Division 01 Specifications.

## TASK TWO: CONSTRUCTION DOCUMENTS

This phase of the work is to prepare final documentation drawings that incorporate the most current information regarding construction practices. Based on the IVGID approved Design Development Plan and Design Development level opinion of probable construction cost, Design Workshop will prepare Construction Documents. The specific tasks to be completed are as follows:

1. Prepare working drawings and specifications to reasonably conform to applicable codes and regulations of governmental bodies having jurisdiction over the work at the time the work is prepared.
2. Coordinate Design Workshop's work with other consultants retained by TSK. Coordinate interdisciplinary Construction Document reviews between the consultants.
3. Review materials and technical systems with potential fabricators and contractors.
4. Conduct internal Construction Document Quality Control Reviews for aesthetic and technical content, and revise plans per reviews.
5. Attend up to **(5)** meetings with the TSK and/or other consultants.
6. Participate in value engineering sessions.

The following products will be prepared/delivered:

1. Planting Plans showing tree, shrub, vine and groundcover locations and a complete plant material schedule.
2. Irrigation plans showing location of proposed laterals, spray heads and valves. This will be modifying the existing system and not intended to resolve other issues related to the existing system.
3. **(2)** Details and reference sections of the above-described landscape materials with information required for construction, installation, and finishing of landscape components of the project.
4. Technical specifications in standard CSI format.

#### FEES AND EXPENSES

##### 1. ADDITIONAL SERVICES

Services in addition to those described above are to be compensated on a Time and Materials basis per Design Workshop's current published rate schedule. Additional services will include (but are not limited to) redesign of previously approved work, major revisions to program and/or expansion of scope of services. Whenever practical, changes, additions, or modifications to the scope of services shall be authorized by written change request; however, the absence of such a written change order shall not act as a bar to payment of fees due Design Workshop, provided the change was in fact approved and ordered by the Client.

##### 5. **Structural Engineer Nelson-Wilcox Structural Engineers (NSWE)** **Reference NWSE proposal dated Nov. 11, 2020**

Provide the following services for DD, CD, and Permitting & Bidding as follows:

- a. New concrete floor, housekeeping pads, and pit in the pool equipment room.
- b. Low retaining walls, (2 locations) 1 low wall (+18" at raised terrace) and 1 low wall at the fence line between the pool and south pedestrian path.
- c. New CMU screen wall section between the pool equipment room and the wading pool.
- d. New perimeter fence supports at fence between pool and pathway (likely wrought iron but has also been discussed as glass if budget allows so need worst case design)
- e. Concrete slab details at raised terrace slab.
- f. Pool Designer to provide concrete slab design for the pool deck, but NWSE to review details and mix design for Northern Nevada Conformance.
- g. Concrete ramp details for the ramp(s) at raised terrace to lower pool area and to pool equipment yard.

##### 6. **Mechanical Plumbing & Electrical Engineering MSA Engineering.** **Reference MSA Proposal dated Nov. 10, 2020**

Mechanical Scope: MSA mechanical consulting engineering services shall include the design of an air conditioning system including unit heater, exhaust fans, and associated ductwork, air distribution devices and temperature control systems. We will perform mechanical International Energy Conservation Code calculations to verify compliance with energy conservation standards. HVAC system ductwork 16" and less shall be shown in single line format.

Plumbing Scope: MSA plumbing consulting engineering services shall include domestic hot

and cold water systems, waste and vent piping, natural gas piping system, and other incidental plumbing equipment, materials, and piping appurtenances. We will design single points of connection to systems designed by others including water features and pools.

Electrical Scope: MSA electrical consulting engineering services shall include the design of power services and single point connections to systems designed by others including pool systems, fire alarm/life safety systems, low voltage information technology and A/V systems. Electrical utility systems design related to serving property improvements (pathway and pool deck lighting) are excluded from the scope of this proposal.

MSA services shall include consultation, calculations, plans and specifications on plans suitable for competitive bidding and construction.

- MSA services during the design phase of this project shall include up to six (6) 1-hour conference call meetings, and two (2) combined discipline job meetings or observations to review project specific MPE systems existing conditions.
- Additional meeting attendance design can be provided as an optional service and will be billed on a fixed fee basis of \$800.00 per visit, per discipline.
- Construction Support Phase – Excluded.
- Hourly fees will apply for optional services including: Owner or Architect generated design changes, alterations to issue for permit plans for AHJ inspections/sign off due to contractor substitution of materials or installation method or 'value engineering' changes.

**7. TRPA Permitting Consultant. Kaufman Edwards Planning & Consulting.  
Reference K-E Proposal dated Nov. 30, 2020**

Scope of work for Kaufman Edwards to assist with the TRPA permitting of the pool replacement project at the Burnt Cedar Beach property in Incline Village, NV. The property is located in the Lakeview Plan Area Statement (037). Day use areas are an allowed uses in the Lakeview Plan Area. Our office will work under Resource Concepts, Inc. to prepare the TRPA recreation application for IVGID.

Kaufman Edwards spoke with Julie Roll of TRPA and confirmed that the coverage and land capability that was approved as part of the 2010 ADA pathway project is sufficient and that no additional coverage or land capability verifications would be needed. In addition, Julie Roll confirmed that the previous Soils Hydrologic approval from October 16, 2007 should be sufficient for this project unless we need additional depth (The approval was for 8' of excavation for the chemical treatment building utility trenching).

Below is an estimate for the tasks that will be conducted by Kaufman Edwards Planning as well as estimated agency permit fees.

**Task One: Fire Department Pre-TRPA Submittal**

**FILING FEE: \$150.00 COMMERCIAL REVIEW TO BE PAID BY IVGID**

- Proposed site plan with landscaping, access and defensible space notes
- Photos of site

**Task Two: Prepare TRPA Recreation Application Fees to be paid by IVGID.  
TRPA FILING FEE: \$4,902.00\* (\$4,120 BASE FEE PLUS \$536 SHORELAND  
SCENIC REVIEW FEE PLUS \$129 STORMWATER FEE PLUS \$117  
INFORMATION TECHNOLOGIES FEE TO BE PAID BY IVGID). \*MINIMUM  
FEE DEPOSIT**

- Fire department pre-TRPA approval
- Proof of land capability/coverage
- Existing/proposed site plan
- Project description
- Applicable findings
- Environmental Checklist
- Scenic analysis
- Photos from Lake Tahoe
- BMP plan
- Grading plan
- Soils hydrologic approval (If more than 8' excavation depth)
- ATP Checklist and response
- Maintenance response and checklist
- Coordinate with TRPA for requests for additional information etc.

**Task Three: Final TRPA Permit**

- Coordinate with engineer to meet TRPA conditions, final documents as needed
- Collect security fees and final information
- Meet with staff and acknowledge permit

**Unknown costs at this time include:**

- Modifications required by client.
- Reimbursable.
- Engineering/Design. (To be provided by RCI as base scope)
- All Agency Permitting and security deposits to be paid by IVGID.

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**A. Reimbursable Expenses** will be limited to direct costs with no markups. Reimbursable to include any additional milestone printing/plotting and additional site visits as requested by IVGID. No additional expenses shall be incurred without prior written approval from the Client. Expenses shall be for the direct cost of the items with no markup percentage added. These costs will be submitted monthly with invoice support information included.

B. **Fee Schedule:** IVGID requests that Design Development, Construction Documents, and Permitting Activities & Bidding be provided on a Time and Material Basis with the Not to Exceed Amounts being the Total for each firm discipline. Construction Administration Services to be provided under a separate contract at the direction of IVGID.

Firm	DD	CD	*Permitting Activities	CMAR Bidding	Total NTE Fees	Notes
TSK	13,000	18,000	7,000	3,000	\$41,000	
TSK Expenses	400	500	500	100	\$1,500	
ADG	41,325	55,100	4,988	1,900	\$103,313	
ADG Expenses		2,500			\$2,500	
RCI	14,300	16,500	3,000	400	\$34,200	Orig RCI Proposal
MSA (MPE)	4,000	6,000	100	100	\$10,200	
Kaufman-Edwards TRPA			5,313		\$5,313	Inc. RCI 15%
Design Workshop	5,900	7,200	250	250	\$13,600	
NWSE	2,400	2,400	150	50	\$5,000	
<b>Subtotals</b>	<b>\$81,325</b>	<b>\$108,200</b>	<b>\$21,301</b>	<b>\$5,800</b>	<b>\$216,626</b>	
* Note Permitting Activities do not include Agency Permitting Fees. Agency Permitting Fees to be paid directly by IVGID. Activities by AE Team include completing applications, submitting documents, responding to Agency Questions, etc...						

C. **Deliverables Schedule:**

Deliverables Per Phase:

**Design Development**

Provide PDF package and printed copies of drawings at two milestones (50% and 95% DD) for team and IVGID review/comment. (Provide one printed set of drawings to client at each milestone)

**Construction Documents**

Provide PDF package and printed copies of drawings and project specifications at two milestones (50% and 95%) for team and IVGID review/comment. (Provide one printed set of drawings to client at each milestone)

**Permitting**

Understood that Submittals to Washoe County are Digital. Provide sealed/signed PDF copies of each drawing and specification sheet in the appropriate number of sets as required by each agency. . Provide sealed/signed PDF copies of all calculations. Provide completed applications for on-line permit submittals. Respond promptly to all Agency Comments. Washoe County Community Development, Washoe County Health Department, TRPA and all other Agencies having Jurisdictions.

**Bidding Phase**

Provide PDF copies of all drawing sheets and specification sections.

ACCEPTED AND AGREED: TSK Architects is hereby authorized to proceed with this scope of work for the fixed fee defined above.

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IVGID Authorized Agent


Date

CC: Engineering Proposals for reference.

We appreciate the opportunity to continue to work with you and the Incline Village General Improvement District Leadership on the Burnt Cedar Pool Design Development, Construction Documents, Permitting, and Bidding Phase.

Please feel free to call me if you have any questions in regards to scope and associated fee listed above.

Sincerely,



Pat Pusich, AIA / TSK Architects

CC: Enclosures – Consultants Proposals



**TSK ARCHITECTS**  
**2020/2021 STANDARD BILLING RATES**  
**(For out of contract/reimbursable work)**

Senior Principal	\$275.00
Principal	\$200.00
Sr. Project Manager	\$175.00
Senior Project Architect	\$150.00
Sr. Project Designer	\$150.00
Project Manager	\$140.00
Construction Site Manager	\$125.00
Project Architect	\$120.00
Project Designer	\$110.00
Project Coordinator	\$100.00
Specifications	\$100.00
Job Captain	\$90.00
Technical Support	\$75.00
Design Support	\$75.00
Administrative Support	\$75.00

**ALL TRAVEL / PER DIEM / MILEAGE TO BE REIMBURSED AT STATE RATES**

Rental Vehicle	Actual Cost of Vehicle Rental, Taxes, and Fel Mileage at Standard Federal Rate
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<b>Printing (Plain Paper)</b>	<b>BW</b>	<b>Color</b>
8.5 x 11	.07	.11
11 x 17	.25	.29

<b>Plots</b>		
11x17	1.25	3.00
17x22	2.40	15.00
24x36	5.60	36.00
30x42	7.85	52.50

**SHORT FORM AGREEMENT**  
Between  
**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
and  
**TSK ARCHITECTS**  
for  
**PROFESSIONAL SERVICES**

This Agreement is made as of May 20, 2020 between **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (IVGID)**, hereinafter referred to as "OWNER," and **TSK ARCHITECTS**, of Reno, Nevada, hereinafter referred to as "CONSULTANT." OWNER intends to complete the Project(s) as described in *Attachment A* and as amended from time to time, hereinafter referred to as the "Project."

**1.0 BASIC SERVICES**

The CONSULTANT shall perform the following tasks and additional services as may be included from time to time by Additional Services Addendums (ASAs) to this Agreement in accordance with Paragraph 4.2:

Services as described in Attachment "A," basically consisting of Phase 1, Public Outreach, Concept Design and Cost Estimating for the District's Burnt Cedar Swimming Pool Improvement Project.

All documentation, drawings, reports and invoices submitted for this project will include IVGID Project Number 3970BD2601.

**2.0 OWNER'S RESPONSIBILITIES**

OWNER shall do the following in a timely manner so as not to delay the services of CONSULTANT:

- 2.1** Designate in writing a person to act as OWNER's representative with respect to services to be rendered under this Agreement. Such person shall have complete authority to transmit instructions, receive information, and interpret and define OWNER's policies and decisions with respect to CONSULTANT's services for the PROJECT.
- 2.2** Assist CONSULTANT by placing at CONSULTANT's disposal existing data, plans, reports and other information known to, in possession of, or under control of OWNER which are relevant to the execution of CONSULTANT's duties on the PROJECT. Also, provide all criteria and full information as to OWNER's requirements for the Project, including design criteria, objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations.
- 2.3** Provide "Measured Drawings" for project.

### **3.0 PERIODS OF SERVICE**

- 3.1 General.** The provisions of Section 3 and the various rates of compensation for CONSULTANT's services provided for elsewhere in this Agreement have been agreed to in anticipation of the orderly and continuous progress of the Project through completion of the Services contained herein. CONSULTANT's obligation to render services hereunder will extend for a period which may reasonably be required for the performance of CONSULTANT's services and required extensions thereto. If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided and if such dates are exceeded through no fault of CONSULTANT, all rates, measures, and amounts of compensation provided herein shall be subject to equitable adjustment.
- 3.2** It is agreed that time is of the essence and the Project shall be completed by no later than July 24, 2020.

### **4.0 PAYMENT TO CONSULTANT**

#### **4.1 Methods of Payment for Services and Expenses of CONSULTANT**

##### **4.1.1 Compensation Terms Defined**

- 4.1.1.1** "Per Diem" shall mean an hourly rate(s) as indicated in Attachment "A" to be paid to CONSULTANT as total compensation for each hour(s) of each employee of CONSULTANT work(s) on the Project, plus Reimbursable Expenses.
- 4.1.1.2** "Reimbursable Expenses" shall mean the actual expenses incurred directly or indirectly in connection with the Project, including, but not limited to subconsultants or SubCONSULTANT costs, transportation and subsistence incidental thereto, obtaining bids or proposals from CONSULTANT(s), toll telephone calls, express mail and telegrams, reproduction of Reports, Drawings, Specifications, Bidding Documents, and similar Project-related items in addition to those required under Section 1. In addition, Reimbursable Expenses will also include expenses incurred for main frame computer time and other highly specialized equipment, including photographic production. Reimbursable Expenses will include a ten percent (10%) markup over CONSULTANT's cost.

- 4.1.2 Basis and Amount of Compensation for Basic Services.** Compensation shall be based on time and materials as indicated in Attachment "A", with a Not to Exceed amount of **Thirty-Two Thousand Two Hundred Dollars (\$32,200.00).**

#### **4.2 Basis and Amount of Compensation for Additional Services**

Compensation for Additional Services shall be on the basis of Per Diem or Lump Sum, to be agreed upon at the time of request for Additional Services. The estimated amount of Additional Services will be determined at the time the Additional Services are requested.

#### **4.3 Intervals of Payments**

Payments to CONSULTANT for Basic and Additional Services rendered and Reimbursable Expenses incurred shall be made once every month by OWNER. CONSULTANT's invoices will be submitted once every month and will be based upon total services completed at the time of billing. OWNER shall make prompt payments in response to CONSULTANT's invoices.

#### **4.4 Other Provisions Concerning Payments**

**4.4.1** If OWNER fails to make any payment due CONSULTANT for services and expenses within 30 days after receipt of CONSULTANT's statement, the amounts due CONSULTANT will be increased at the rate of one percent (1%) per month from date of OWNER's receipt of invoice.

**4.4.2** If the Project is suspended or abandoned in whole or in part for more than 90 days, CONSULTANT shall be compensated for all services performed prior to receipt of written notice from the OWNER of such suspension or abandonment, together with Reimbursable Expenses then due.

**4.4.3** If any items in any invoices submitted by CONSULTANT are disputed by OWNER for any reason, including the lack of supporting documentation, OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice. OWNER shall promptly notify CONSULTANT of the dispute and request clarification and/or remedial action. After any dispute has been settled, CONSULTANT shall include the disputed item on a subsequent regularly scheduled invoice or on a special invoice.

#### **5.0 GENERAL CONSIDERATIONS**

##### **5.1 Termination**

**5.1.1** This Agreement may be terminated in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this Agreement through no fault of the terminating party. However, no termination for default may be initiated unless the other party is given a ten (10) calendar day cure period after written notice (delivery by certified mail, return receipt requested) of intent to terminate.

**5.1.2** This Agreement may be terminated in writing (delivered by certified mail, return receipt requested) by OWNER for its convenience.

**5.1.3** Upon any termination, CONSULTANT shall (1) promptly discontinue all Services affected (unless a termination notice from OWNER directs otherwise); and (2) deliver or otherwise make available to OWNER upon full payment for services rendered to the date of termination, all documents, data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by CONSULTANT in performing this Agreement, whether such materials are completed or in process. All payments due CONSULTANT at termination shall be made by OWNER.

## **5.2 Ownership of Documents**

Drawings and specifications remain the property of the CONSULTANT. Copies of the drawings and specifications retained by OWNER may be utilized only for his/her use and for occupying the project for which they were prepared, and not for the construction of any other project.

## **5.3 Professional Liability Insurance**

5.3.1 CONSULTANT shall maintain professional liability insurance for protection against claims arising out of performance of services under this Agreement caused by negligent acts, errors, or omissions for which "PROFESSIONAL SERVICES" is legally liable for a period of five (5) years thereafter, if available and reasonably affordable. The professional liability policy shall provide a minimum coverage of \$1,000,000. CONSULTANT shall maintain the existing retroactive date on all future policies with the same insurance company and attempt to do so if CONSULTANT changes insurance companies. In the event that CONSULTANT goes out of business during the instant period, CONSULTANT shall purchase, at the request of OWNER, an extended reporting period.

5.3.2 Should CONSULTANT's normal professional liability coverage be less than the minimum required amount, CONSULTANT may purchase project insurance or obtain a rider on his normal policy in an amount sufficient to bring CONSULTANT's coverage up to minimum requirements.

## **5.4 Controlling Law**

This Agreement is to be governed by and construed in accordance with the Laws of the State of Nevada.

## **5.5 Successors and Assigns**

5.5.1 The parties hereby bind their respective partners, successors, executors, administrators, legal representatives, and, to the extent permitted by Paragraph 5.5.2, their assigns, to the terms, conditions, and covenants of this Agreement.

5.5.2 Neither OWNER nor CONSULTANT shall assign, sublet, or transfer any rights under or interest in this Agreement (including, but without limitation, monies that may become due or monies that are due) without the written consent of the other, except to the extent that any assignment, subletting or transfer is mandated by law or the effect of this limitation may be restricted by law.

Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent CONSULTANT from employing such independent professional associates, subCONSULTANTS, and consultants as CONSULTANT may deem appropriate to assist in the performance of Services.

5.5.3 Except as may be expressly stated otherwise in this Agreement, nothing under this Agreement shall be construed to give any rights or benefits in this Agreement to anyone

other than OWNER and CONSULTANT, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of OWNER and CONSULTANT and not for the benefit of any other party.

## **5.6 Dispute Resolution**

This Agreement to engage in alternate dispute resolution ("ADR") pursuant to NRS 338.150 and any other Agreement or consent to engage in ADR entered into in accordance herewith as provided in this Section 5.6 will be specifically enforceable under the prevailing Nevada law in the Second Judicial District Court of the State of Nevada in and for the County of Washoe. Any dispute arising under this contract will be sent to mediation. Any mediation shall occur in Incline Village, Washoe County, Nevada. The mediation shall be conducted through the American Arbitration Association (AAA) and be governed by the AAA's Mediation Procedures.

The mediator is authorized to conduct separate or ex parte meetings and other communications with the parties and/or their representatives, before, during and after any scheduled mediation conference. Such communications may be conducted via telephone, in writing, via email, online, in person or otherwise.

OWNER and CONSULTANT are encouraged to exchange all documents pertinent to the relief requested. The mediator may request the exchange of memorandum on all pertinent issues. The mediator does not have the authority to impose a settlement on the parties but such mediator will attempt to help OWNER and CONSULTANT reach a satisfactory resolution of their dispute. Subject to the discretion of the mediator, the mediator may make oral or written recommendations for settlement to a party privately, or if the parties agree, to all parties jointly.

OWNER and CONSULTANT shall participate in the mediation process in good faith. The mediation process shall be concluded within sixty (60) days of a mediator being assigned.

In the event of a complete settlement of all or some issues in dispute is not achieved within the scheduled mediation session(s), the mediator may continue to communicate with the parties, for a period of time, in an ongoing effort to facilitate a complete settlement. Any settlement agreed upon during mediation shall become binding if within thirty (30) days after the date that any settlement agreement is signed, either the OWNER or CONSULTANT fails to object or withdraw from the agreement. If mediation shall be unsuccessful, either OWNER or CONSULTANT may then initiate judicial proceedings by filing suit. OWNER and CONSULTANT will share the cost of mediation equally unless agreed otherwise.

## **5.7 Equal Employment and Non-discrimination**

In connection with the Services under this Agreement, CONSULTANT agrees to comply with the applicable provisions of State and Federal Equal Opportunity statutes and regulations.

## **5.8 Indemnification**

Indemnification of OWNER by CONSULTANT: CONSULTANT agrees to indemnify and hold OWNER and each of its officers, employees, agents and representatives harmless



from any claims, damage, liability or costs (including reasonable attorneys' fees and costs of defense) stemming from this project to the extent such claims, damage, liability or costs are caused by CONSULTANT's negligent acts, errors or omissions or by the negligent acts, errors or omissions of CONSULTANT's subconsultants, agents, or anyone acting on behalf of or at the direction of CONSULTANT.

CONSULTANT's obligation to hold harmless and indemnify OWNER shall include reimbursement to OWNER of the loss of personnel productivity, incurred as a result of that defense. Reimbursement for the time spent by OWNER's personnel shall be charged to CONSULTANT at the then-current rate charged for such services by the private sector.

Indemnification of CONSULTANT by OWNER: OWNER agrees to indemnify and hold CONSULTANT and each of its officers, employees, agents and representatives harmless from any claims, damage, liability or costs (including reasonable attorneys' fees and costs of defense) stemming from this project to the extent such claims, damage, liability or costs are caused by OWNER's acts, errors, or omissions or by the negligent acts, errors, or omissions of the OWNER's subconsultants, agents or anyone acting on behalf of, or at the direction of, the OWNER.

OWNER's obligation to hold harmless and indemnify CONSULTANT shall include reimbursement to CONSULTANT of the loss of personnel productivity, incurred as a result of that defense. Reimbursement for the time spent by CONSULTANT's personnel shall be charged to OWNER at the then-current rate charged for such services by the private sector.

Notwithstanding anything contained herein to the contrary, Nevada's comparative negligence doctrine shall apply to both OWNER and CONSULTANT. In addition, nothing herein shall prevent OWNER or CONSULTANT from relying upon any Nevada statute or case law that protects OWNER or CONSULTANT with respect to liability or damages. This Provision shall survive the termination, cancellation or expiration of the Agreement.

#### **5.9 Changes and Modifications**

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made a part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement.

#### **5.10 Licenses**

CONSULTANT shall have a Washoe County business license, and all appropriate CONSULTANT's licenses and certifications for the services to be performed.

#### **5.11 Severability**

In the event any provision of this Agreement shall be held invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties.

#### **5.12 Waiver**

One or more waivers by either party of any provision, term, condition, or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.

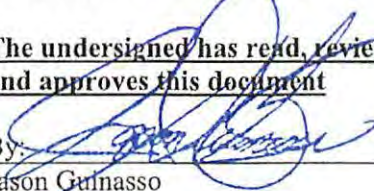
#### **5.13 Extent of Agreement**

This Agreement, including all Exhibits, and any and all amendments, modifications, and supplements duly executed by the parties in accordance with this Agreement, govern and supersede any and all inconsistent or contradictory terms, prior oral or written representations or understandings, conditions, or provisions set forth in any purchase orders, requisition, request for proposal, authorization of services, notice to proceed, or other form or document issued by OWNER with respect to the Project or CONSULTANT's services.


IN WITNESS WHEREOF, the parties hereto have set their hands the day and date of the year first set forth above.

**OWNER:**  
**INCLINE VILLAGE G. I. D.**

The undersigned has read, reviewed  
and approves this document


By:   
Jason Guinasso  
IVGID Legal Counsel

Agreed to:

By:   
Indra Winquest  
Interim General Manager

Address for Giving Notice:  
**INCLINE VILLAGE G. I. D.**  
893 Southwood Boulevard  
Incline Village, Nevada 89451  
775-832-1267- Phone  
info@ivgid.org

**CONTRACTOR:**

By:   
*Signature of Authorized Representative*  
J. Patrick Posich  
*Print or Type Name*

Address for Giving Notice:  
**TSK Architects**  
225 S. Arlington Ave., Suite A  
Reno, Nevada 89501  
775-857-2949  
reno-tahoe@tska.com

Washoe County  
Business License No. W001990A-LIC



May 20, 2020 (Revised Scope and Fees to be T&M /NTE)

Nathan Chorey, Engineering Manager  
Incline Village General Improvement District (IVGID)  
1220 Sweetwater Road  
Incline Village, NV 89451  
P. 775-83201372 E. [npc@ivgid.org](mailto:npc@ivgid.org)

**Attachment A to  
Short Form Agreement  
dated May 20, 2020**

**RE: Burnt Cedar Swimming Pool Improvement Project AE Proposal  
IVGID Project Number: 3970BD2601  
Phase 1 – Public Outreach, Concept Design & Cost Estimate**

Dear Mr. Chorey,

Thank you for selecting TSK and the skilled team members of Aquatics Design, Resource Concepts Inc., and Design Workshop to proceed with Phase 1 activities for the Burnt Cedar Swimming Pool Improvements located at the Burnt Cedar Park in Incline Village, Nevada. We truly recognize the importance of this project to the Lake Tahoe Community and being entrusted to manage this initial phase of this project for the Incline Village Improvement District and Community. This proposal is revised pursuant to our conference call on 5/18/2020 where a reduced scope for this initial phase was agreed.

We understand the project scope for Phase 1 to include:

1. Analysis of the existing studies and reports completed to date.
2. Site Investigation is not required by Civil and Landscape Architects. Just a site/facility review by Aquatics Design Group and TSK.
3. Community Outreach Activities are not required. TSK and Aquatics Design Group to meet with 4-5 individuals as selected by IVGID to determine the scope and design direction for pool renovations.
4. Permitting Agency Discussions and Documentation of requirements and anticipated durations from the regulatory agencies. Including, but not limited to, Washoe County Building Department, Washoe County Health Department, and Tahoe Regional Planning Authority (TRPA). Determine schedule durations for agency reviews and important informational items needed.
5. Provide Concept Design Options to reflect findings and recommendations from the earlier analysis and public outreach efforts. Provide two (2) Design Options.
6. Concept Design Cost Estimate to be developed as a Rough Order of Magnitude by TSK/Aquatics Design Group. TSK to review the ROM Cost Estimate with a local Northern Nevada Contractor for feedback.

**Phase 1 Project Team:**

- TSK Architects, 225 South Arlington Avenue, Suite A., Reno, NV, 89501 P. 775-857-2949
- Aquatic Design Group, Inc., 2226 Faraday Avenue, Carlsbad, CA, 92008. P. 760-438-8400

**Excluded Disciplines:**

- Civil Engineering, Surveying, and Landscape Architecture.
- Environmental Analysis and Studies
- Traffic Engineering and Analysis
- Geotechnical Investigations and Reports
- Special Inspections and Testing
- Hazardous Materials Testing and Abatement
- Public Relations Firm (Can be added cost if so requested)

**Phased Project Services Delivery:** Pursuant to direction, it is understood this will be a two-phased project. Phase 1 to be focused on Key Stakeholder Meetings, Concept Design Options, and ROM Cost Estimating. Phase 2 is not included in this current proposal but will consist of Schematic Design through Construction Administration Services on the selected Concept Design with the full scope AE Team (Civil, LS, Aquatics, and TSK).

**Disciplines, Fees and Schedules as follows:**

- 
1. Architectural TSK  
TSK Architect's roll is to lead the Phase 1 efforts commencing with Key Stake Holders Meetings and document recommendations. TSK to also have telephone calls with Permitting Agencies and document recommendations. TSK to assist with the Concept Design efforts with Aquatics Design Group and set up either in-person presentations or Video Conference Presentations (Coved 19 Dependent). TSK to lead the efforts to provide coordinated concept design, reports, and Community Outreach Documentation. TSK will also assist in having a General Contractor review the Aquatics Design Group Estimate.

**Documents to include:**

- a. Agendas and presentations for Key Stake Holder meetings.
- b. Document with meeting notes each meeting and distribution to all members.
- c. Coordinate with Aquatic Design Group to assist in providing Concept Design Options and facilitate discussions with Client & Key Stake Holders. Document comments and direction on Concept Design Presentation Discussions.
- d. Summary ROM Cost Estimate.
- e. Document Permitting Agency concerns, recommendations, and anticipated schedules for future phases of the project that will require permitting and agency approvals.
- f. Provide formal presentation booklet of the project tasks and final recommendations.

2. Aquatic Design Concept Design Services Aquatics Design Group  
**Reference Aquatic Design Group Proposal dated May 12, 2020**

**Scope of Work:** Aquatic Design Group to perform consultation services as required providing Phase 1 Concept Design Tasks for the swimming pool improvements.

- a. Visit the project site and meet with staff to determine facility program needs and other issues to be addressed.
- b. Complete a site investigation documenting existing conditions, areas of concern and site opportunities for a swimming pool modernization project.
- c. Prepare a written site assessment report outlining observations and opportunities.

- d. Prepare series of potential options for consideration by the client that can be used during Key Stake Holder meetings.
- e. Participate in Key Stake Holder meetings as required.
- f. Participate in Agency outreach for pool Modernization needs.
- g. Based on selected swimming pool option, ADG will prepare a basis of design document for use by the Client that describes the pool characteristics, programming capabilities, and design intent for pool systems.
- h. ADG shall prepare swimming pool plan view(s) for use in concept design package.
- i. ADG shall submit to the client an estimate of probably cost based on current area, volume, and other unit costs. ADG to work with OCMI for final cost model projection.
- j. Meetings/visits to the Client Office and Project site. Due to COVID-19, travel restrictions, the following meeting/site visit options are available to help maintain a fluid project while balancing travel and meeting schedules. If COVID-19 related travel restrictions are lifted, design, phase meetings and community workshops can be made in person.
  - Video/Conference Calls – As Needed.
  - In-Person – Six (6) meetings.
- k. Exclusions to Scope of services.
  - As-Built Drawings (Provided by TSK)
  - Evaluations of Buildings, Site Work and Site Utilities.
  - Destructive testing of exiting pool structures to confirm as-built condition. Note ADG cannot guarantee structural integrity of exiting pool structures without confirming as-built condition of pool wall thickness, concrete reinforcement and compressive strength. Additional engineering for deficient structures will be considered an additional service.
  - Design and/or engineering drawings and technical specifications beyond concept design phase.

**A. Work Schedule and Deliverables:** TSK and the Aquatics Design Group will provide scaled design document package, recommendations report, and cost estimate based on the direction of the Client and Community Outreach Recommendations.

**Work Schedule below is subject to modifications depending on Contract Approval, Kick Off Meeting and availability of Key Stakeholders.**

<b>Task</b>	<b>Start</b>	<b>Complete</b>	<b>Duration</b>
<b>Design Kick Off Meeting</b>	June 17		1 day
<b>TSK ADG Site Visit</b>	June 17		
<b>Key Stakeholder Outreach</b>	June 17	June 24	2 weeks
<b>Permitting Agencies Coordination.</b>	June 17	June 24	1 week
<b>Concept Design Phase</b>	June 24	July 17	3 weeks
<b>Concept Design &amp; Estimate Presentation</b>		July 17	
<b>Final ROM Cost Estimate</b>	July 19	July 23	1.5 weeks



B. **Reimbursable Expenses:** Recommended reimbursable allowances are noted in the fee schedule. Reimbursables to include direct costs with no mark ups. Reimbursables to include vehicle mileage, fuel, printing/plotting and items as needed for the Stake Holder Meeting events. No additional expenses shall be incurred without prior written approval from the Client. These costs will be submitted monthly with invoice support information included.

C. Fee Schedule Phase 1 Activities.

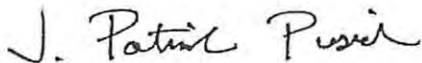
TSK and Aquatics Design Group have confirmed that the work will be acceptable to proceed on a Time and Material Basis with the Not to Exceed Amounts noted below. Monthly invoices will indicate time/activity/rates.

Firm	Fee	Site Visits	Notes:
TSK Architects (TSK) T&M/NTE	14,200	3	Approx. 110 total hours
Aquatic Design Group (ADG) T&M/NTE	12,500	1	5/12/2020 proposal
<b>Subtotal Fees</b>	<b>26,700</b>	<b>T&amp;M Not to Exceed</b>	
TSK Reimbursables	1,500	only as requested and 0% mark up	
ADG Reimbursables	4,000	only as requested and 0% mark up	
<b>Subtotal Reimbursables</b>	<b>5,500</b>		
<b>Total Fees + Reimbursables</b>	<b>32,200</b>		

We appreciate the opportunity to present our proposal and we look forward to working with you on the Burnt Cedar Swimming Pool Improvement Project and Incline Village General Improvement District Team!

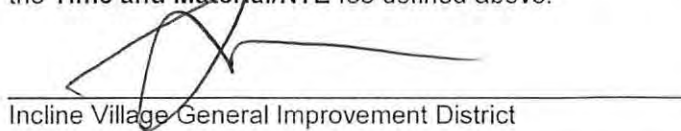
Please feel free to call me if you have any questions in regards to the project scope and associated fees. We welcome the chance to discuss further.

Sincerely,



Pat Pusich, AIA / TSK Architects

ACCEPTED AND AGREED: TSK Architects is hereby authorized to proceed with this scope of work for the **Time and Material/NTE** fee defined above.



Incline Village General Improvement District

6/3/2020  
Date

*(Also, an AIA Owner/Architect Agreement can be provided if requested)*

CC: Engineering Proposals for reference.

tsk architects 225 south arlington ave., suite a., reno, Nevada 89502

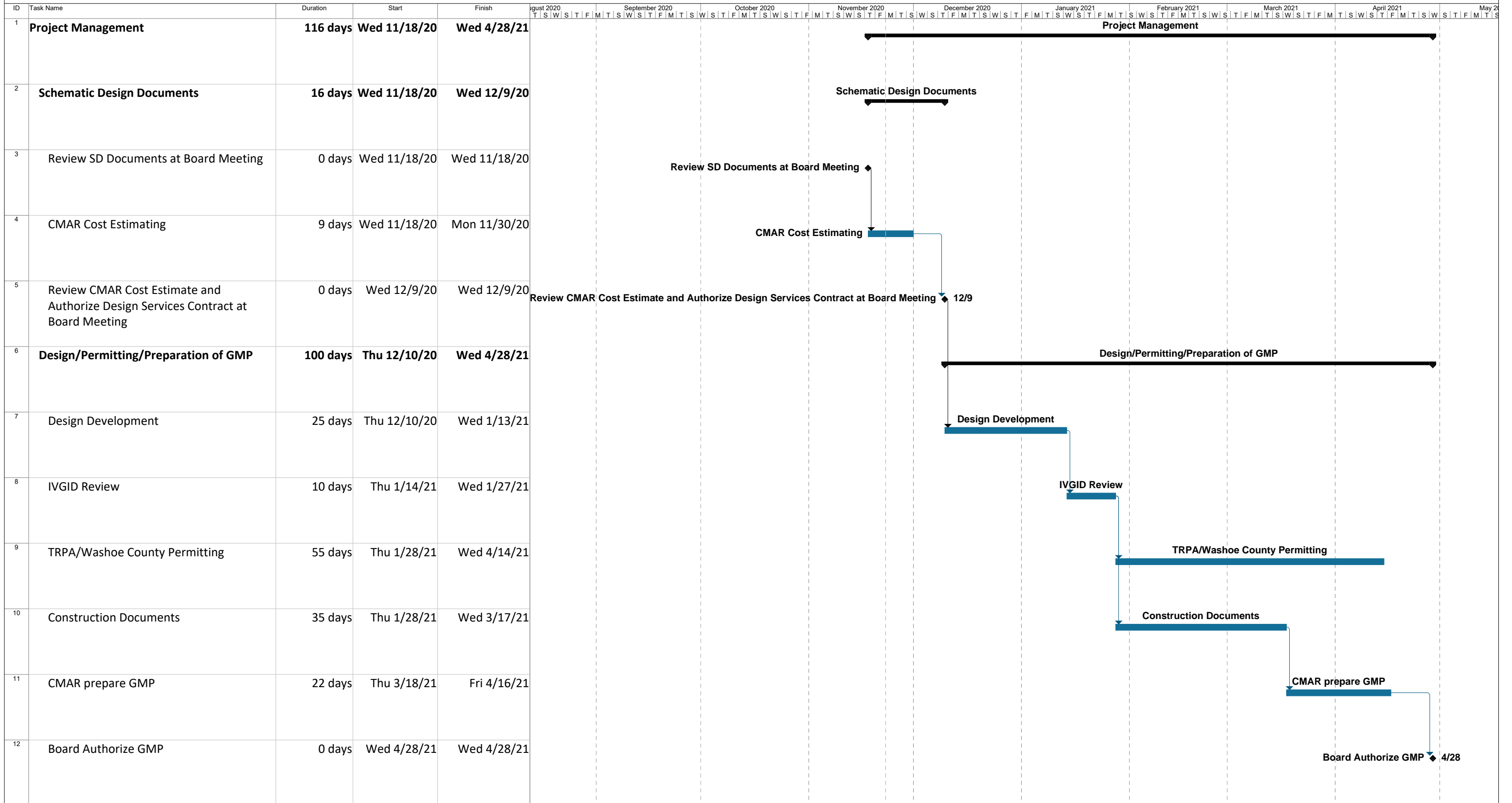
**TSK ARCHITECTS  
2020 STANDARD BILLING RATES  
(For out of contract/reimbursable work)**

Senior Principal	\$275.00
Principal	\$200.00
Sr. Project Manager	\$175.00
Senior Project Architect	\$150.00
Sr. Project Designer	\$150.00
Project Manager	\$140.00
Construction Site Manager	\$125.00
Project Architect	\$120.00
Project Designer	\$110.00
Project Coordinator	\$100.00
Specifications	\$100.00
Job Captain	\$90.00
Technical Support	\$75.00
Design Support	\$75.00
Administrative Support	\$75.00

**ALL TRAVEL / PER DIEM / MILEAGE TO BE REIMBURSED AT STATE RATES**

Rental Vehicle	Actual Cost of Vehicle Rental, Taxes, and fuel	
<b>Printing (Plain Paper)</b>	<b>BW</b>	<b>Color</b>
8.5 x 11	.07	.11
11 x 17	.25	.29
<b>Plots</b>		
11x17	1.25	3.00
17x22	2.40	15.00
24x36	5.60	36.00
30x42	7.85	52.50

# Burnt Cedar Swimming Pool Improvement Project - Tentative Final Design Schedule





## Project Summary

<b>Project Number:</b>	3970BD2601
<b>Title:</b>	Burnt Cedar Swimming Pool Improvements
<b>Project Type:</b>	D - Capital Improvement - Existing Facilities
<b>Division:</b>	70 - Beach Aquatics
<b>Budget Year:</b>	2021
<b>Finance Options:</b>	
<b>Asset Type:</b>	BD - Buildings & Structures
<b>Active:</b>	Yes

<b>Project Description</b>	<p>The Burnt Cedar Swimming Pool and Toddler pool fiberglass surfaces require periodic replacement. Over time, discoloration, cracking and surface failure will create health and safety impacts to continued use of the pools. Breakdown of the pool surface will allow materials to cloud the water and make it unsanitary and cloudy water will not meet health dept safety code requirements. It has been determined the pool has reached the end of its service life. This project is for full swimming and toddler pool replacement, associated mechanical systems improvements, and pool deck replacement.</p> <p>A consultant will be selected to complete an alternative layout analysis and evaluate existing mechanical systems. Consideration will be given to reducing the maximum depth of the pool, providing a zero-entry pool edge for improved ADA access, maintaining a water slide, and a second toddler pool or splash pad.</p>
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<b>Project Internal Staff</b>	<p>Engineering will manage the project. The Director of Parks and Recreation will determine the needs for the project and coordinate project timing because the pool will need to be out of service during the summer season to complete the work. A community interest committee will be convened by the General Manager.</p>
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<b>Project Justification</b>	<p>This project will reconstruct the swimming and toddler pool, mechanical equipment and pool deck. The cost estimate is a placeholder at this time because the exact scope of work has not been identified for the replacement Burnt Cedar pool facility. The General Manager will lead a community group to received input on community desires and needs for a new pool facility. It is anticipated at this time that construction will occur in the summer of 2021. The impact to the facility will be substantial during the summer operation period. Construction will require the closing of the pool facility for the whole summer or a portion of the summer.</p>
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<b>Forecast</b>			
<b>Budget Year</b>	<b>Total Expense</b>	<b>Total Revenue</b>	<b>Difference</b>
2021			
Design	225,000	0	225,000
Year Total	225,000	0	225,000
2022			
Construction Management	225,000	0	225,000
Construction Reserves	225,000	0	225,000
Placeholder - Construction	2,250,000	0	2,250,000
Year Total	2,700,000	0	2,700,000
	<b>2,925,000</b>	<b>0</b>	<b>2,925,000</b>

<b>Year Identified</b>	<b>Start Date</b>	<b>Est. Completion Date</b>	<b>Manager</b>	<b>Project Partner</b>
2012	Jul 1, 2019	Jun 30, 2022	Engineering Manager	

**MEMORANDUM**

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

Paul Navazio  
Director of Finance

**SUBJECT:** Review, discuss, and possibly provide direction on Board Priority Capital Projects and related funding plans.

**DATE:** December 2, 2020

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**I. RECOMMENDATION**

It is recommended that the Board of Trustees review, discuss and possibly provide direction on Board Priority Capital Projects and related funding plans.

**II. BACKGROUND**

This agenda item has been prepared in order to facilitate review of existing Board priority capital improvement projects, to include a status report on completed and pending projects, re-affirm existing Board priorities included within the District's Five-Year Capital Improvement Plan and consider additions or modifications to Board priority capital projects.

Significantly, the update of Board priority capital projects will directly inform capital improvement funding plans, to include a) prioritization for use of existing fund balances within District capital funds, b) capacity of future Facility Fees to support capital projects and c) possible long-term debt financing requirements.

*Community Services Master Plan*

Community Service Master Plan, dated August 2019 includes top tier and second tier recommendations (Pages 133-139). These include:

Top Tier Recommendations

- Enhance and maintain IVGID’s current facilities and upgrade equipment on a regular schedule
- Develop a dedicated Dog Park
- Connect facilities to create a connected trail system and provide walking loops
- Develop dedicated rectangle fields at the high school
- Improve and expand the Recreation Center
- Continue partnerships to provide Cross-County Ski Trails
- Move forward top priorities from the Beaches Recreation Enhancement Opportunities Plan, Tennis Center Facilities Assessment, and the Diamond Peak Master Plan.
- Develop Bocce Courts

Second Tier Recommendations

- Provide seasonal ice rink and snow play areas at the Chateau
- Enhance the Skate Park
- Develop a Great Park at the Village Green

*Board Priority Projects (2019-2020)*

The Board of Trustees has previously identified specific “priority” projects selected from the District’s Community Services Master Plan as well as critical utility infrastructure projects. Projects stemming from the District’s Community Services Master Plan were updated by the Board at their meeting of September 25, 2019. Additional projects were considered as candidates for Board priorities throughout the development of the updated Five-Year Capital Improvement Plan, adopted in conjunction with the FY2020/21 Annual Budget.

*Update on existing Board Priority Capital Improvement Projects*

<b>BOARD PRIORITY PROJECTS</b>		<b>Status</b>	<b>Five-Year CIP</b>
<b>Community Services Master Plan Projects</b>			
	Incline Village Dog Park	Pending	No
	Incline Beach House Improvement Project	Planning	FY2020/21 - Planning ONLY
	Tennis Center Renovation Project	Construction	FY2020/21
	Burnt Cedar Pool Renovation Project	Design Phase	FY2021-22 \$2.925 million
	Bocce Court Construction Project	Completed	FY2019/20
<b>Other Significant Projects (9/25/19)</b>			
	Ski Way and Diamond Peak Parking Lot	Planning	<i>Unfunded (\$3.6 million placeholder est. FY2021/22)</i>
	Championship Golf Maintenance Bldg.	Construction	FY2020/21
<b>Utility Infrastructure Projects</b>			
	Effluent Pipeline Project	Design Review	\$11.6 million “reserved” \$2.0 million/year in CIP



## *Community Services Priority Projects*

### Incline Village Community Dog Park

Current Status – Discussions with United States Forest Service to discuss requirements of special use permit.

Next Steps – Determine appropriate means to obtain rights to United States Forest Service parcel across from Incline High School

Next Board Action – To be determined.

Schedule – Schedule is dependent on Special Use Permit and/or State Legislation

Project Cost Estimate: TBD

Funding Status: Unfunded

Funding Source: TBD

### Incline Beach House Improvement Project

Current Status – Multiple alternatives of Incline Beach House Project were discussed at January 22, 2020 Board of Trustees Meeting.

Next Steps – Assemble Community Group to determine scope of project.

Next Board Action – TBD

Schedule – Target Assembling Community Group in Spring/Summer 2021.

Project Cost Estimate: TBD

Funding Status: \$100,000 planning funds in FY2020/21 CIP

Funding Source: TBD (Beach Fund)

### Incline Tennis Center Renovations

Current Status – Board of Trustees awarded construction contract to Daniel Fraiman Construction at the June 10, 2020 meeting. Construction is ongoing.

Schedule – Substantial completion schedule for April 1, 2021

Project Cost Estimate: \$1,098,200

Funding Status: FY2019/20 CIP (carry-over to FY2020/21)

Funding Source: Community Services Capital Fund

### Burnt Cedar Pool Renovation

Current Status – In design

Next Steps – Complete final design and permitting.

Next Board Action – Authorize Final Design Contract at December 9, 2020 Board Meeting

Schedule – Design/Permitting Fall/Winter 2020/2021. Construction to commence Spring 2021

Current Project Cost Estimate: \$4.8 – \$5.3 million

Funding Status: Five-year CIP includes \$2.7 million

Funding Source: Beach Capital Fund

### Bocce Court Construction Project

Current Status – Completed 7/27/2020

Total Project Cost: \$103,077

Funding Source: Community Services Special Revenue Fund

### **Other Significant Projects of Importance that have Financial and Schedule Impacts in the 5-Year Capital Improvements Plan**

- Mountain Golf Cart Path Replacement
  - Current Status – Preliminary Design (Contract awarded 8/24/2020)
  - Schedule – Design FY2020/21, Construction over multiple seasons beginning in FY 2021/21.
  - Project Cost Estimate: \$1,816,395
  - Funding Status: FY2020/21 CIP
  - Funding Source: Community Services Fund Capital Fund
- Rec Center Locker Room Improvements
  - Current Status – Design (Contract awarded 8/27/2020)
  - Schedule – Design FY2020/21, Construction FY2021/22
  - Project Cost Estimate: \$780,000
  - Funding Status: FY2020/21 CIP
  - Funding Source: Community Services Fund Capital Fund
- Championship Golf Maintenance Building Improvements
  - Current Status – Construction (Notice to Proceed 7/8/2020)
  - Schedule – Construction FY2021/22
  - Project Cost Estimate: \$578,433
  - Funding Status: FY2020/21 CIP
  - Funding Source: Community Services Fund Capital Fund
- Ski Way and Diamond Peak Parking Lot Reconstruction
  - Current Status – Planning
  - Next Steps – Staff to contact Tyrolian Village, Washoe County, and Diamond Peak Ski Education Foundation. Research alternative construction methods.
  - Next Board Action – Receive update and provide direction at future Board meeting.
  - Schedule – Design FY2020/21, Construction FY2021/22
  - Project Cost Estimate: \$900K - \$4.6M
  - Funding Status: Unfunded – (\$3.9 million placeholder FY2020-22)
  - Funding Source: TBD (Community Services Fund)

## *Utility Infrastructure Projects*

### Effluent Pipeline Project

Current Status – Received proposals from Construction Managers-At-Risk

Next Steps – Staff and selection committee to interview top teams and negotiate a pre-construction contract.

Next Board Action – Authorize pre-construction contract.

Schedule – Begin design in FY2020/21, target Construction as early as FY2021/22. Multi-year project.

Project Cost Estimate:

Funding Status: \$11.6 million fund balance reserved

\$2.0 million per year through Five-Year CIP (2024/25)

Funding Source: TBD – (Utility Fund)

### *Consideration of Additions/Revisions to Board Priority Projects*

As current Board priority projects are underway or completed, Board direction as to additions or revisions will inform upcoming updated to Five-Year Capital Improvement Plan as well as specific financing plans required of each identified project.

Board feedback is requested relative to remaining projects included in Community Services Master Plan (Top Tier and Second Tier), Beaches Recreation Enhancement Opportunities Plan, Tennis Center Facilities Assessment, and the Diamond Peak Master Plan. In so doing, staff nonetheless acknowledges current Board direction to advance identified priority projects while maintaining focus and resources on investment in existing District facilities and assets.

### *Funding Capacity*

The ability of the District to implement its long-term capital plan is dependent on the availability of resources on hand, resources being collected through the Facility Fee(s) and Charges for Services, as well as (if needed) the ability of the District to access capital markets for long-term financing.

In addition, the Board has begun to identify available funding for specific projects in order to ensure that funds being collected through Facility Fees, Charges for Services and Utility rates are used for their intended purpose, as directed by the Board.

Staff is in the process of updating financial forecasts for each major fund in order to inform discussions of available resources to implement approved capital plans

and, specifically, Board priority projects. This section provides a summary of forecasts being updated based on unaudited financial results from the prior fiscal year, the current budget and preliminary baseline forecast assumptions.

### Community Services

- The Community Services Fund is reported to have an unrestricted fund balance of \$14.5 million as of June 30, 2020.
- This represents a level of fund balance that exceeds Board reserve policy level (25% of operating expenses) by \$10.4 million
- Largely as a result of the Board's decision to reduce the Recreation Facility for FY2020/21 from \$705 to \$330, the current budget anticipates a draw-down of \$5.0 million, driven by a \$6.1 million in capital expenditures.
- Based on a preliminary forecast for the Community Services Fund through FY2024/25, which includes an estimated \$3.6 million for the Ski Way and Diamond Peak Parking lot project, fund balance is largely exhausted by June 30, 2022, with limited capacity of \$1.4 to \$2.5 million over the next five years.
- If the Board chooses to not use projected fund balances to advance the Ski Way and Diamond Peak Parking Lot project, an estimated \$4.5 - \$6.1 million in projected fund balance would be available to support other existing or proposed Board priority projects.
- Among the current Board Priority Projects, the new Incline Dog Park remains an unfunded project within the current Five-Year Capital Improvement Plan.

### Beach

- The Beach Fund is reported to have an unrestricted fund balance of \$2.6 million as of June 30, 2020.
- This represents a level of fund balance that exceeds Board reserve policy level (25% of operating expenses) by \$2.1 million
- Largely as a result of the Board's decision to increase the Beach Facility Fee for FY2020/21 from \$125 to \$500, the current budget anticipates unrestricted fund balance to increase to \$4.4 million, by June 30, 2021.
- Based on a preliminary forecast for the Beach Fund through FY2024/25, which includes an estimated \$2.9 million for the Burnt Cedar Pool Renovation Project (per adopted CIP budget), the Beach Fund is expected to have additional capacity of between \$2.0 and \$2.4 million over the five-year forecast to support priority projects.
- This funding could be applied to support increased funding for the Burnt Cedar Pool Renovation Project, based on an estimate of \$4.8-\$5.3 million to construct a preferred project, relative to the renovation project used for estimating funding requirements at the time of budget adoption.

- If the Board chooses to allocate fund balance expected to be available for the current preferred Burnt Cedar Pool Renovation project, the excess fund balance within the Beach Fund would be largely exhausted by June 30, 2021.
- It should be noted that among the Board's priority capital projects, the Incline Beach House Renovation Project remains an unfunded project within the current Five-Year Capital Plan. With additional funding expected to be required for the Burnt Cedar Pool project, the Incline Beach House project will likely continue to assess an increased Beach Facility Fee (beyond FY2020/21), or require a debt financing plan.

### Financing Plan – Priority Projects

	Cost Estimate	Existing Fund Balance	Fees / Rates		Future Debt Financing
			Current	Future	
<i>Community Services Priority Projects</i>					
Incline Village Dog Park	TBD				
Incline Beach House Improvement Project	\$3.0 million			X	X
Tennis Center Renovation Project		Budget			
Burnt Cedar Pool Renovation Project	\$4.8 - \$5.3 million	X	X		
<i>Other Significant Projects</i>					
Ski Way and Diamond Peak Parking Lot	\$3.9 million				X
Championship Golf Maintenance Bldg.		Budget			
<i>Utility Infrastructure Projects</i>					
Effluent Pipeline Project	TBD	X	X		X

### III. CONCLUSION

It is recommended that the Board of Trustees review, discuss and possibly provide direction on Board Priority Capital Projects and related funding plans.

Attachments:  
 Community Services Fund Forecast  
 Beach Fund Forecast  
 Adopted Five-Year CIP  
 Sept 2019 Priority Project Board Memo  
 Part of the Community Services Master Plan

**Incline Village General Improvement District  
Community Services Fund**

	Audited 2018-19	Adopted Budget 2019-20	Unaudited Actuals 2019-20	Adopted Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
<b>Community Services Fund</b>								
Beginning Unrestricted Fund Balance		\$ 13,183,167	\$ 12,261,649	\$ 14,464,432	\$ 9,447,147	\$ 5,532,778	\$ 6,256,920	\$ 7,050,164
Operating Revenue		15,891,865	15,822,750	16,616,228	17,114,715	17,628,156	18,157,001	18,701,711
Facility Fee (8203 Parcels)								
Facility Fee - Operations		2,050,750	2,041,702	1,763,645	1,763,645	1,763,645	1,763,645	1,763,645
Facility Fee - Capital Projects		3,322,215	3,322,215	533,195	3,609,320	3,609,320	4,019,470	4,019,470
Facility Fee - Debt Service		410,150	410,150	410,150	410,150	410,150	-	-
Facility Fee Subtotal		5,783,115	5,774,067	2,706,990	5,783,115	5,783,115	5,783,115	5,783,115
Other Sources								
CIP Source - Insurance Proceeds Mtn Clubhouse		300,000	243,548					
CIP Source - Capital Grants		623,800	1,637,399					
One-time transfer from General Fund		561,800	241,875					
Sale of Capital Assets			44,639					
Other Sources				320,279				
<b>Total Sources</b>		23,160,580	23,764,278	19,643,497	22,897,830	23,411,271	23,940,116	24,484,826
Operating Expenditures		(17,926,815)	(16,256,844)	(18,149,869)	(18,694,365)	(19,255,196)	(19,832,852)	(20,427,837)
<b>Capital Projects - Baseline 5 Year</b>		<b>(8,886,502)</b>	<b>(5,059,031)</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>
Capital Projects Carryover				(2,500,701)				
<b>Ski Way</b>					-			
Debt Service on 2012 Bond		(384,354)	(384,354)	(383,172)	(384,754)	(389,033)	-	
<b>Total Uses</b>		<b>(27,197,671)</b>	<b>(21,700,229)</b>	<b>(24,660,782)</b>	<b>(26,812,199)</b>	<b>(22,687,129)</b>	<b>(23,146,872)</b>	<b>(23,920,657)</b>
<b>Net Change in Fund Balance</b>		<b>(4,037,091)</b>	2,064,049	<b>(5,017,285)</b>	<b>(3,914,369)</b>	724,142	793,244	564,169
Change in Restrictd Portion of Fund Balance			427,994					
Prior Year Adjustments			(289,260)					
Ending Unrestricted Fund Balance	<b>\$ 12,261,649</b>	\$ 9,146,076	\$ 14,464,432	\$ 9,447,147	\$ 5,532,778	\$ 6,256,920	\$ 7,050,164	\$ 7,614,333
Projected Policy Target Fund Balance (25% Operating Exp)		4,481,704	4,064,211	4,537,467	4,673,591	4,813,799	4,958,213	5,106,959
<b>Excess (Deficiency) to Target</b>		4,664,372	10,400,221	4,909,680	859,187	1,443,121	2,091,951	2,507,374

<b>Priority Capital Projects</b>							
Incline Village Dog Park	<i>Unfunded</i>						
Tennis Center Renovation Project		1,098,200					
Bocce Court Construction Project		103,077					
<i>Ski Way and Diamond Peak Parking Lot</i>	<i>Unfunded</i>			300,000	3,600,000		
<i>Championship Golf Maintenance Bldg.</i>				700,000			
<i>Other Projects</i>		3,857,754	2,627,040	4,133,080	3,042,900	3,314,020	3,492,820
<b>Total Five-Year CIP Plan</b>		5,059,031	3,627,040	7,733,080	3,042,900	3,314,020	3,492,820



**Incline Village General Improvement District  
Beach Fund**

	Adopted Budget 2019-20	Unaudited Actuals 2019-20	Adopted Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
<b>Beach Fund</b>							
Beginning Unrestricted Fund Balance	\$ 1,749,171	\$ 1,774,846	\$ 2,556,100	\$ 4,895,026	\$ 577,407	\$ 722,136	\$ 758,679
Operating Revenues	1,511,300	1,648,004	831,995	1,656,292	1,705,980	1,757,160	1,809,874
Facility Fee (7748 Parcels)							
Facility Fee - Operations	658,580	656,897	658,580	658,580	658,580	658,580	658,580
Facility Fee - Capital Projects	302,172	302,172	3,207,672	302,172	302,172	309,920	309,920
Facility Fee - Debt Service	7,748	7,748	7,748	7,748	7,748		
Facility Fee Subtotal	968,500	966,817	3,874,000	968,500	968,500	968,500	968,500
Other Sources		13,125	-	-	-	-	-
Financing Sources							
Bonding Sources		-					
<b>Total Sources</b>	2,479,800	2,627,946	4,705,995	2,624,792	2,674,480	2,725,660	2,778,374
Operating Expenditures	(2,109,190)	(1,758,394)	(1,906,299)	(2,111,054)	(2,174,386)	(2,239,617)	(2,306,806)
Capital Projects	(990,050)	(82,009)	(454,500)	(2,825,060)	(349,000)	(449,500)	(206,100)
<b>Burnt Cedar Pool</b>				<b>(2,000,000)</b>			
Scheduled Debt Service on 2012 Bond	(6,289)	(6,289)	(6,270)	(6,296)	(6,366)	-	-
<b>Total Uses</b>	(3,105,529)	(1,846,692)	(2,367,069)	(6,942,410)	(2,529,752)	(2,689,117)	(2,512,906)
<b>Net Change in Fund Balance</b>	<b>(625,729)</b>	781,254	2,338,926	<b>(4,317,619)</b>	144,729	36,542	265,469
<b>Ending Unrestricted Fund Balance</b>	<b>\$ 1,123,442</b>	\$ 2,556,100	\$ 4,895,026	\$ 577,407	\$ 722,136	\$ 758,679	\$ 1,024,147
Projected Policy Target Fund Balance (25% Operating Exp)	527,298	439,599	476,575	527,764	543,596	559,904	576,701
<b>Excess (Deficiency) to Target</b>	596,144	2,116,501	4,418,451	49,643	178,540	198,775	447,446

<i>Priority Capital Projects</i>		
<i>Burnt Cedar Pool</i>	2,700,000	<i>In CIP Plan</i>
<i>Incline Beach House (not in Proposed CIP 5 Year)</i>	3,000,000	<i>Unfunded</i>
	<u>5,700,000</u>	

<b>Priority Capital Projects</b>							
Incline Beach House Improvement Project	Unfunded		100,000				
Burnt Cedar Pool Renovation Project	Placeholder		225,000	2,700,000			
Other Projects			129,500	125,060	349,000	449,500	208,100
<b>Total Five-Year CIP Plan</b>			454,500	2,825,060	349,000	449,500	208,100



## 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
				333,150	277,600	133,950	105,900	329,950	1,180,550
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
				17,000	112,500	155,000	3,205,000	5,000	3,494,500
		<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>
<b>Utilities</b>									
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
				340,000	1,576,500	883,000	349,500	573,320	3,722,320
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
	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>
Sewer	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>
<b>Internal Service</b>									
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>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
				5,000	64,800	-	-	-	69,800
		<b>Total Internal Service</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>
<b>Community Services</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
				1,535,000	522,980	267,000	1,064,900	586,300	3,976,180
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
				100,000	174,400	138,500	104,000	91,620	608,520
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	15,000	200,000	-	-	-	215,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Director	-	-	49,000	-	-	49,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Director	-	-	53,000	-	11,000	64,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	30,000	145,000	-	-	230,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	25,000	65,000	17,000	-	39,000	146,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	-	60,000	65,000	-	120,000	245,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	-	20,000	-	20,000
	3462HE1903	Ridge Ski Lift Maintenance and Improvements	Mountain Operations Manager	45,000	-	-	-	-	45,000
	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	-	-	-	19,000	-	19,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	-	165,900	-	165,900
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	-	9,750	-	-	-	9,750
	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
				1,192,000	5,098,950	528,400	601,900	1,320,500	8,741,750
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
				455,000	917,050	406,500	610,720	364,700	2,753,970
Community Services Shared	4999BD2001	Arc Flash Study - Community Services	Director of Public Works	10,000	-	-	-	-	10,000
	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	53,000	-	-	-	53,000
	4999OE1399	Web Site Redesign and Upgrade	Marketing Manager	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>
<b>Beaches</b>									
	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>

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
Interim General Manager

**THROUGH:** Joseph J. Pomroy, P.E.  
Director of Public Works

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

**SUBJECT:** Review, discuss, and possibly provide Staff input on the Community Services Master Plan – Priority project update based on Board of Trustees request made on August 14, 2019

**DATE:** September 13, 2019

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### **1. Incline Village Community Dog Park**

Current Status – Reached out to United States Forest Services to set up an initial project meeting.

Next Steps – Determine appropriate means to obtain rights to the parcel.

Next Board Action – To be determined.

Schedule – Schedule is dependent on United States Forest Services timeline; to be determined.

### **2. Incline Beach House Improvement Project**

Current Status – Incline Beach House Project Design Schematics Complete

Next Steps – Provide March 23, 2017 Incline Beach House Project Update

Next Board Action – Board of Trustees to review Project Update Report

Schedule – Discuss at November 13, 2019 Board of Trustees Meeting

### **3. Incline Tennis Center Renovations**

Current Status – Board of Trustees approved consultant contract with BJB Architecture at their August 14, 2019 meeting. Kick-off meeting was completed on August 27, 2019. Design development underway.



Next Steps – Design Team (BJG Architecture) to develop project alternatives by October 1, 2019 which will then be reviewed with the Tennis Advisory Group.

Next Board Action – Select preferred alternative at October 30, 2019 Board of Trustees Meeting.

Schedule – Design/permitting/bidding in September 2019 – February 2020. Construction start in August 2020.

#### **4. Burnt Cedar Pool Renovation**

Current Status – Pool Advisory Group being formed.

Next Steps – Issue Request for Quotation to select Design Team in 2020.

Next Board Action – Discuss new pool versus rehabilitation of existing pool.

Schedule – Discuss at November 13, 2019 Board of Trustees Meeting.

#### **5. Bocce Court Construction Project**

Current Status – Alternative sites and basic design criteria presented in 2019 Community Services Master Plan.

Next Steps – Public Works Department to develop site selection memorandum to highlight potential alternative sites and document other sites that have been considered but are no longer being pursued and why.

Next Board Action – Select preferred alternative at the October 30, 2019 Board of Trustees meeting.

Schedule – Design/permitting in Fall 2019 and Winter 2020. Construction start Spring/Summer 2020.

#### **Other Significant Projects of Importance that have Financial and Schedule Impacts in the 5-Year Capital Improvements Plan**

- Championship Golf Maintenance Building Improvements
- Ski Way and Diamond Peak Parking Lot Reconstruction

# Plan Recommendations | Top Tier Recommendations

## PLAN RECOMMENDATIONS

Key takeaways informed the evaluation of project site testing and analysis of IVGID's parks, fields, trails, open space, snow play, built facilities, and programs. Plan recommendations are organized according to top tier and second tier recommendations and aspirational projects. The list is not prescriptive or directive. As funding and/or partnership opportunities arise or decrease, projects may advance more quickly or more slowly than initially anticipated. For example, if a community partner came forward with funding and an operational plan to develop a Cross-Country Center, it may be reconsidered and evaluated sooner than anticipated.

## TOP TIER RECOMMENDATIONS

### ENHANCE AND MAINTAIN IVGID'S CURRENT FACILITIES AND UPGRADE EQUIPMENT ON A REGULAR SCHEDULE.

Overall, the communities of Incline Village and Crystal Bay enjoy access to a good variety of well-maintained parks, trails, open space, and recreation facilities. Maintenance efforts should focus first on deferred maintenance needs and pro-actively establish a schedule for renewal of existing amenities and facilities. As renewal projects are planned and programmed into the budget, efforts can be made to address trends and needs through those revitalization projects.

### DEVELOP A DEDICATED DOG PARK.

The need for dedicated dog parks is one of the most pressing need for parks departments across the nation. According to ESRI Market Potential Reports, as of 2019, 41.8 percent of Incline Village and Crystal Bay residents own a dog and the market potential is higher than the national average for a resident to own at least one dog. Dog owners have use of Village Green as a temporary dog park, but potential conflicts exist with the use of the park for other programming. The opportunity to develop a dedicated dog park at the USFS property east of the high school can provide a facility on par with the experience at the Village Green and elevate the opportunity to address the demand for dog park in the Incline Village/Crystal Bay community.



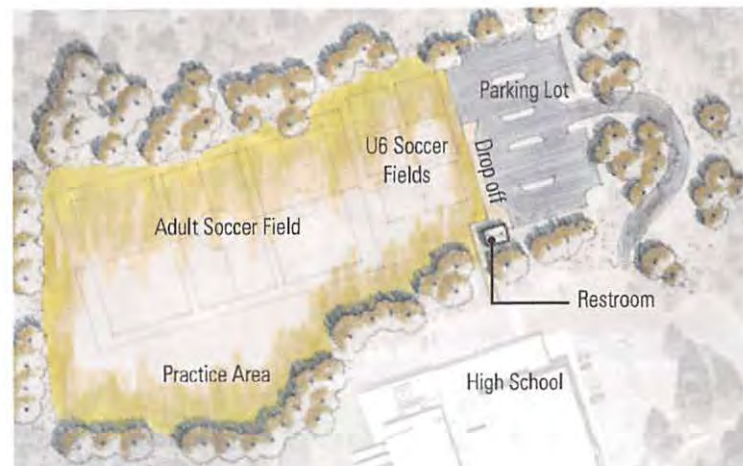
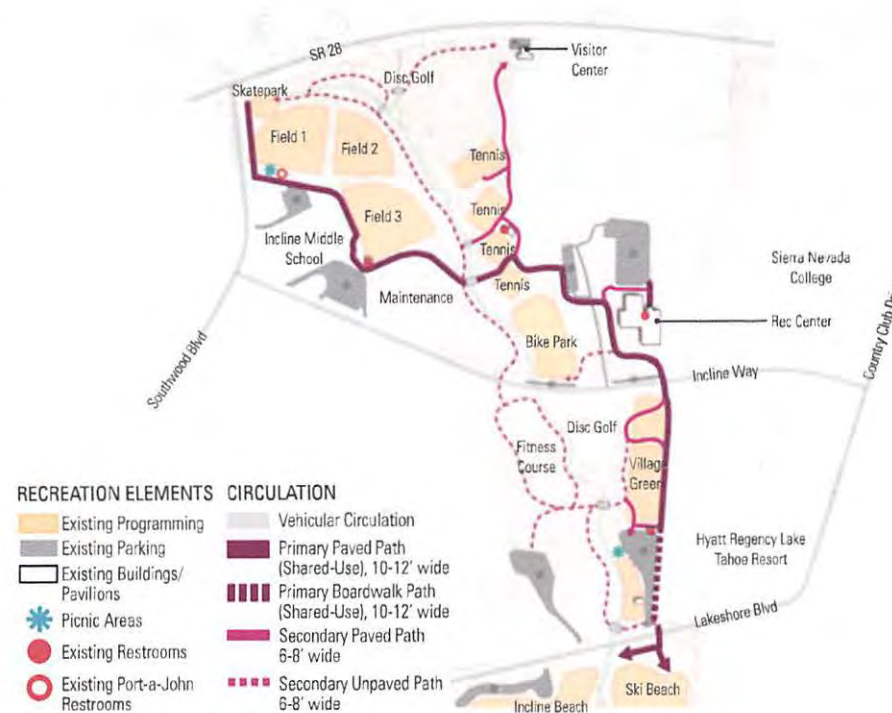
# Plan Recommendations | Top Tier Recommendations

## CONNECT FACILITIES TO CREATE A CONNECTED TRAIL SYSTEM AND PROVIDE WALKING LOOPS.

Walking for fitness and the desire to walk and bike to destinations are increasingly popular and received strong community support. A number of trail and mobility improvement projects are the responsibility of the USFS and Washoe County. IVGID can show support for implementation of those projects while continuing to improve connectivity on and between their properties.

## DEVELOP DEDICATED RECTANGLE FIELDS AT THE HIGH SCHOOL.

IVGID's field inventory does not include dedicated rectangular fields which support sports such as soccer and lacrosse. The current softball fields at Incline Park and the Village Green are converted to rectangular fields as schedules permit. The inventory of soccer fields for older youths is limited. Only a few fields within the District can accommodate competition play for those over 10 years old. These fields are primarily located on Village Green and compete with other scheduled programs. Dedicated rectangle fields are needed and should be sized to accommodate a range of age groups from beginner to more advanced, adult play.





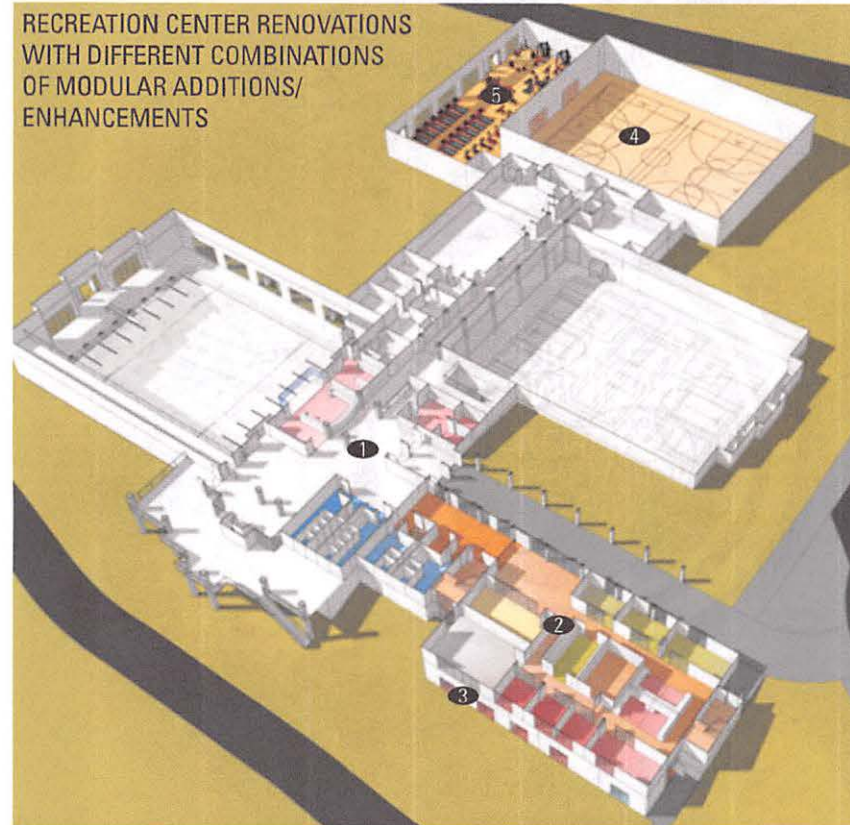
# Plan Recommendations | Top Tier Recommendations

## EXPAND THE RECREATION CENTER TO PROVIDE FOR A MORE EFFICIENT LAYOUT FOR THE ENTRY/RECEPTION, EXPAND THE WEIGHTS AND FITNESS STUDIO, PROVIDE ADDITIONAL GYM SPACE, AND PROVIDE ADDITIONAL MULTI-USE MEETING ROOMS, OFFICES, AND STORAGE.

Improvements to the Recreation Center can occur in phases and by modular additions. Not all enhancements have to be completed at the same time. The greatest single issue facing the Recreation Center is the fact it is simply not large enough to handle all of the recreational needs and demands of the community. The entry/lobby area is insufficiently designed and there is a lack of general storage and office space. The District does not have adequate multi-use meeting rooms which allow for programming and revenue generation. Additionally the weights and fitness studio are inadequate and the gym is overused. Modular additions to the Recreation Center can address these constraints and received support from stakeholder groups and residents.

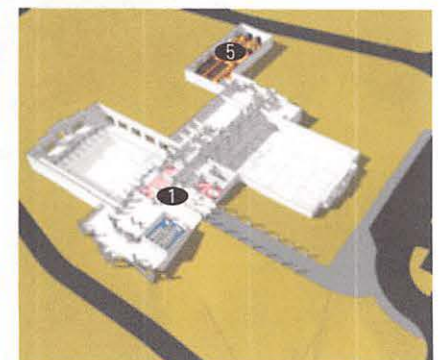
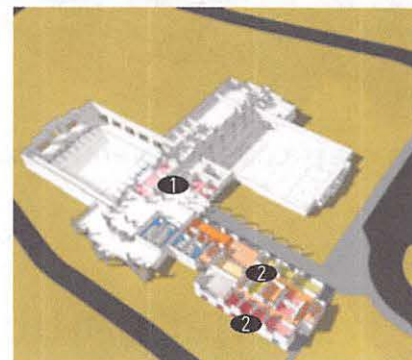
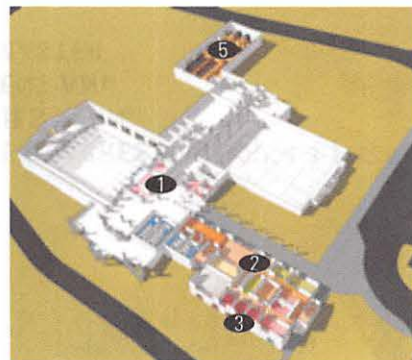
## CONTINUE PARTNERSHIPS TO PROVIDE CROSS-COUNTRY SKI TRAILS.

Nevada Nordic, a local nonprofit organization, has partnered with IVGID to groom Nordic trails on the Mountain Course when snow cover is adequate. This partnership has benefited the community and provided needed access to cross-country trails. The District should continue to build upon and support the partnership.



### Legend

- 1 Entry/Reception Renovation
- 2 Multi-Use Meeting Rooms Addition
- 3 Offices and Storage Addition
- 4 Gymnasium Addition
- 5 Weights and Fitness Studio Addition





# Plan Recommendations | Top Tier Recommendations

## MOVE FORWARD TOP PRIORITIES FROM THE BEACHES RECREATION ENHANCEMENT OPPORTUNITIES PLAN, THE TENNIS CENTER FACILITIES ASSESSMENT AND MASTER PLAN, AND THE DIAMOND PEAK MASTER PLAN.

By reference, the Community Services Master Plan includes the recommendations and priorities identified in other facility master plans. This Community Services Master Plan therefore also includes the following documents:

- *Incline Village Golf Courses Facilities Assessment and Future Needs Recommendation* (December 2012; Findings presented to the Board of Trustees on March 13, 2013)
- *Diamond Peak Master Plan* (August 2015; approved by the Board of Trustees on October 21, 2015)
- *IVGID Beaches Recreation Enhancement Opportunities Plan* (February 2016; Approved by the Board of Trustees on February 24, 2016)
- *Incline Village Tennis Center Facilities Assessment and Master Plan* (August 2016; Approved by the Board on August 24, 2016)

Recommendations from these studies are also important to meet community needs. For example, the Tennis Center Master Plan recommended formalizing the pickleball program and launching a plan for renovating the Pro-Shop buildings and the surrounding site. The Beaches Plan recommended replacement of the restroom and concession building and noted challenges with the Burnt Cedar pool. These ideas and as well as recommendations from other plans have strong support for moving forward. Therefore, the concepts presented in the other plans should be annually reviewed and considered during planning and budgeting for the 5-year and 1-year capital improvement program.

FIGURE 3: IVGID RECREATION/COMMUNITY SERVICES MASTER PLAN VENUES



## Plan Recommendations | Top Tier Recommendations

### **DEVELOP BOCCE COURTS.**

There is strong community support for additional bocce courts to serve Incline Village/Crystal Bay residents. There are multiple opportunities for addressing this need and IVGID should work with residents and consider capital and operational expenses to determine the final location and design.





# Plan Recommendations | Second Tier Recommendations

## SECOND TIER RECOMMENDATIONS

### ENHANCE SIERRA PARK AT BOULDER BAY.

Boulder Bay, LLC developed Sierra Park in Crystal Bay, but the park has limited facilities and is constrained by topography. County funds totaling \$520,000 remained unused. The funding needs to stay in Crystal Bay and could be used for park improvements. Because funds are available, IVGID should work with the County to determine the best and highest use of the funds to provide for recreation opportunities that meet the needs of Crystal Bay residents.





# Plan Recommendations | Second Tier Recommendations

## **PROVIDE SEASONAL ICE RINK AND SNOW PLAY AREAS AT THE CHATEAU.**

Incline Village's Championship Course presents a distinct opportunity for seasonal snow play. Community support is strong for an ice rink and the parking area at the Championship Course could be converted to a temporary ice rink during the winter season. In addition to ice skating, the terrain of the driving range lends itself for snow play and The Grille at The Chateau would complement the winter activities by offering food and beverage facilities.

## **ENHANCE THE SKATE PARK.**

The skatepark is adequate but is not designed for multiple age groups/ability levels. Incorporating a variety of elements for both beginners, young skaters and experienced skaters will enhance the facility. These enhancements have community support and could greatly increase the use of the community resource.

## **DEVELOP A GREAT PARK AT THE VILLAGE GREEN.**

In future years, as the pressures from other uses are relocated from Village Green to more appropriate locations, Village Green has an opportunity to be enhanced and become a central part of IVGID's parks system. These enhancements are not high priority. Rather, it is an opportunity to be further evaluated as other uses are shifted and consideration is given to developing a multi-use park that encourages socialization and interaction for all of the Incline Village/Crystal Bay community.



## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Nathan Chorey, P.E.  
Engineering Manager

**SUBJECT:** Review, discuss and possibly authorize appropriating \$45,000 from unallocated Utility capital funds to advance design of FY2021-22 Capital Project: Watermain Replacement – Slott Peak Court; CIP # 2299WS1705

**STRATEGIC PLAN:** Long Range Principle 5 – Assets and Infrastructure

**DATE:** December 1, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to authorize appropriating \$45,000 from unallocated Utility capital funds to advance design of FY2021-22 Capital Project: Watermain Replacement – Slott Pk Court; CIP # 2299WS1705.

### **III. BACKGROUND**

The District’s Five-Year Capital Improvement Plan adopted with the annual budget on May 27, 2020 includes annual Watermain Replacement projects totaling \$3,511,000 through FY2024/25. Projects include the Martis Peak Watermain Replacement (\$990,000) in the current year, and the Slott Peak Court Watermain Replacement (\$250,000) in FY2021/22.



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

Department	Project Number	Project Title	Project Manager	2021	2022	2023	2024	2025	Total
	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

Earlier this year, the Board authorized award of the construction contract for the Martis Peak Road project, and concurrently, reduced project funding by \$353,910 due to favorable bid and overall project cost savings. The Board’s motion included



Review, discuss and possibly authorize appropriating \$45,000 from unallocated funds to design FY2021-22 Project: Watermain Replacement – Slott Pk Court; Fund: Utilities; Division: Water; Project 2299WS1705

a provision whereby utility funds reduced from the project would revert to fund balance and remain unavailable for other projects without subsequent board action. The specific Board motion was:

*Reduce the appropriation in Watermain Replacement – Martis Peak Road Vicinity; Fund: Utilities; Division: Water; Project 2299WS1704 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.*

This action was reflected in the FY2020/21 First Quarter CIP Popular Status Report presented at the Board meeting of October 27, 2020.

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees				PROPOSED For the Year Ending June 30, 2021						
DESCRIPTION	PROJECT #	Original Budget	Prior Year Carry Forward	Current Year Budgeted	Projects Cancelled	Adjustments	Reallocation	Future Year Reservation Fund Balance	FY2021 Adjusted Budget	Fiscal Year Expenditures As of 9/30/20	Variance	Status
<b>General Fund:</b>												
IT Master Plan - IT Security Devices	1213CE1101	15,000		15,000					15,000	-		15,000
District Wi-Fi Installation Upgrade	1213CE1501	60,000		40,000					40,000	16,382		23,618 In Progress
District Communication Radios	1213CE1701	6,000		6,000					6,000	-		6,000 In Progress
District Wide Update to Voice Over Internet Phone System	1213CE1901	60,000		60,000					60,000	-		60,000 In Progress
IT Infrastructure	1213CO1605	91,800		91,800			(33,700)		58,100	-		58,100 Completed
District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	1213CO1703	97,050		97,050					97,050	19,556		77,494 In Progress
Microsoft Office Licenses	1213CO1803	9,300		9,300			(9,300)		-	-		- Re-allocation
Windows Server Operating System	1213CO1804	14,000		14,000			43,000		57,000	56,547		453 In Progress
Admin Roof Recalls	1099BD1501	12,000		12,000					12,000	-		12,000
Pavement Maintenance - Administration Building	1099LJ1205	5,000		5,000					5,000	-		5,000
Human Resources Management and Payroll Processing	1315CO1801	300,000		300,000					300,000	-		300,000
<b>Total General Fund</b>		<b>\$ 676,150</b>	<b>\$ 300,000</b>	<b>\$ 350,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,150</b>	<b>\$ 92,485</b>	<b>\$</b>	<b>\$57,665</b>
<b>Utility Fund:</b>												
Arv Flash Study - Utilities	2097BC2001	60,000		60,000					60,000	-		60,000
Public Works Signage Software Replacement	2097CO2101	10,000		10,000					10,000	-		10,000
Adjust Utility Facilities in NDOT/Washoe County Right of Way	2097DI1401	145,000		25,000					25,000	5,924		19,076 In Progress
Water Reservoir Safety and Security Improvements	2097DI1701	250,000	389,396	200,000					589,396	114,200		475,196 In Progress
2011 Chevrolet Service Truck RCU Treatment	2097LJ1749	48,000		48,000					48,000	-		48,000
Pavement Maintenance, Utility Facilities	2097LJ1401									17,900		(17,900) Prior Year
<b>Utility Shared Projects</b>		<b>\$18,000</b>	<b>\$89,396</b>	<b>\$40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$79,396</b>	<b>\$41,024</b>	<b>\$</b>	<b>\$88,372</b>
Water Pumping Station Improvements	2299DI1102	70,000		70,000					70,000	-		70,000
Replace Commercial Water Meters, Vaults and Lids	2299DI1103	55,000		55,000					55,000	7,595		47,405 In Progress
Water Reservoir Coatings and Gra Improvements	2299DI1204	55,000		55,000					55,000	-		55,000
Burnt Cedar Water Disinfection Plant Improvements	2299DI1204	25,000		25,000					25,000	-		25,000
Watermain Replacement - Martis Peak Road vicinity	2299WS1704	990,000		990,000			(363,910)		626,090	534,216		101,874 In Progress
Burnt Cedar Water Distribution Point Emergency Generator Fuel Tank Upgrades	2299WS1707	200,000	175,000	-					175,000	-		175,000
Unallocated Capital Project Funding							353,910		353,910	-		-
<b>Water</b>		<b>1,425,000</b>	<b>175,000</b>	<b>1,225,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,490,000</b>	<b>\$41,811</b>	<b>\$</b>	<b>\$64,279</b>

At this time, Staff is requesting Board authorization to allocate \$45,000 from unallocated funds (formerly Martis Peak Road project funds) to advance internal planning and design efforts for the FY 2021-2022 Watermain Replacement – Slott Peak Court Project. The Project Data Sheet for the Slott Peak Court project, reflects \$45,000 for Internal Planning & Design, and is included in the FY2021-22 CIP project budget. If the requested re-allocation of available current year capital funding is authorized by the Board, the project funding included in the FY2021/22 CIP will be reduced so as to result in no net increase in the overall project budget.

Appropriating unallocated funds to complete this work in the current fiscal year will allow staff to begin design of next fiscal year's water main replacement project this fiscal year. Accelerating the design of the project will take advantage of the current competitive bid climate and allow the District to bid the project in spring 2021. Construction will commence in July 2021 when construction funds are available.

Review, discuss and possibly authorize appropriating \$45,000 from unallocated funds to design FY2021-22 Project: Watermain Replacement – Slott Pk Court; Fund: Utilities; Division: Water; Project 2299WS1705

-3-

December 1, 2020

#### **IV. ALTERNATIVES**

1. Not authorize appropriating \$45,000 from unallocated funds to design Project: Watermain Replacement – Slott Peak Ct. Note: This will delay construction of the project until May/June of 2022.

#### **V. 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.

Attachment:  
Watermain Replacement Slott Peak Ct Project – Project Summary Data Sheet



## Project Summary

<b>Project Number:</b>	2299WS1706
<b>Title:</b>	Watermain Replacement - Slott Pk Ct
<b>Project Type:</b>	D - Capital Improvement - Existing Facilities
<b>Division:</b>	21 - Supply & Distribution
<b>Budget Year:</b>	2021
<b>Finance Option:</b>	
<b>Asset Type:</b>	DI - Distribution Infrastructure
<b>Active:</b>	Yes

<b>Project Description</b>
<p>This project is a continuation of the multi-year program to replace 1960's era thin-wall steel watermains and other deficient watermains. This project will replace the watermain on Slott Peak, a Cul de Sac on the western end of Lakeshore Blvd.. Replacement criteria is twofold: Replace those watermains with the most leaks and in streets with aging pavement. Since our water loss is now less than 6%, our main objective is to work closely with the Washoe County Road Department to replace watermains just prior to the County's repaving the street. We also work closely with the North Lake Tahoe Fire Protection District to determine areas of low fire flow, which may indicate a need for increased capacity in that area. There is approximately 6 miles of old steel watermains remaining in the system.</p> <p>Our watermain replacement strategy involves meeting with Washoe County prior to each budget year and jointly agreeing on streets to be paved and watermains to be replaced. This project budgets to replace approx. 6 miles of pipeline in 15 years at \$1,500,000 per mile. Without additional escalators, that is \$9,000,000 in 15 years or \$600,000 per year. Adjustments have been made to allow for the trend of a high year then low year of work scheduled.</p>

<b>Project Internal Staff</b>
Engineering will perform Design, Engineering, Bidding, Contract Administration and Inspection tasks. Outside contractor to do the work. IVGID resources remain available for ongoing maintenance activities and emergency response.

<b>Project Justification</b>
Our overall goal is to replace deficient watermains to keep our unaccounted for water loss to under 6% and to avoid costly pavement patch penalties imposed by Washoe County. The original watermains installed in much of Incline Village in the 1960's were thin-walled steel. These pipes are now failing repeatedly and need replacement. Washoe County has high pavement penalty costs for replacing watermains in newly paved streets. Replacing watermains in newly paved streets or streets with an excellent pavement condition could increase project costs by up to 50% due to pavement cut penalties.

<b>Forecast</b>				
<b>Budget Year</b>	<b>Total Expense</b>	<b>Total Revenue</b>	<b>Difference</b>	
2022				
Construction Inspection & Testing	30,000	0	30,000	
Internal Planning & Design	45,000	0	45,000	
Washoe Co Street Repair and Penalties	25,000	0	25,000	
Watermain Construction	150,000	0	150,000	
Year Total	250,000	0	250,000	
	<b>250,000</b>	<b>0</b>	<b>250,000</b>	

<b>Year Identified</b>	<b>Start Date</b>	<b>Est. Completion Date</b>	<b>Manager</b>	<b>Project Partner</b>
2017	Nov 2, 2020	Jun 30, 2022	Senior Engineer	



## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Tim Callicrate  
Board Chairman

Indra Winqest  
District General Manager

**SUBJECT:** Case No. CV18-01564 Mark E. Smith v. IVGID  
Review, discuss and possibly approve a payment in the amount of \$21,891.18 to Erickson, Thorpe & Swainston, Ltd.

**DATE:** November 30, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to approve a payment in the amount of \$21,891.18 to Erickson, Thorpe & Swainston, Ltd.

### **II. BACKGROUND**

Last discussed at the May 6, 2020 Board of Trustees meeting.

Presently, the District has an outstanding balance owed to Erickson, Thorpe & Swainston, Ltd. of \$52,909.64. This outstanding balance represents charges through September 11, 2020. The District received this lawsuit on August 23, 2018 and has made one payment in the amount of \$45,608.82 to Erickson, Thorpe & Swainston, Ltd.

The authority to pay is as follows:

Authority to pay: \$50,000 (under then District General Manager Pinkerton)

\$10,000 additional approved by the Board of Trustees on 6/19/19

\$ 7,500 additional approved by the Board of Trustees on 1/22/2020

Total authority to pay \$67,500

The General Manager has \$21,891.18 under previous authorizations available for payment of the \$52,909.64 balance due leaving a reminder amount, up for discussion by the Board of Trustees, of \$31,018.46

Date	Action	Billing Period	Invoice Amount	Invoice Amount Paid	Amount Authorized by the BOT	Amount remaining in authorization
08/23/2018	Lawsuit served to the District					
09/26/2018	Board advised of pending litigation; see GM's report for 09/26/2018 meeting Trustee Dent, during GM update, asks about authorized funding; GM says he authorized \$50K under his authority					\$50,000.00
10/16/2018	Engagement Contract signed with ETS					
06/10/2019	Invoice 965524	08/07/2018 – 06/07/2019	\$45,608.82	\$45,608.82 Check# 771694 08-08-2019		\$4,391.18
06/19/2019	Additional funds approved by the BOT				\$10,000	\$14,391.18
10/03/2019	Invoice 967317	06/04/2019 – 10/01/2019	\$25,661.89			
01/22/2020	Invoice 967573	09/11/2019 – 01/21/2020	\$10,603.50			
01/22/2020	Additional funds approved by the BOT				\$7,500	\$21,891.18
04/02/2020	Invoice 967858	12/16/2019 – 04/01/2020	\$6,017.40			
05/14/2020	Invoice 967965	01/23/2020 – 05/12/2020	\$7,739.90			
08/11/2020	Invoice 970825	05/13/2020 – 08/10/2020	\$2,639.45			
09/10/2020	Invoice 970877	08/11/2020 – 09/09/2020	\$82.50			
10/08/2020	Invoice 970906	9/10/2020 – 09/11/2020	\$165.00			
	Balance due to ETS as of August 11, 2020		\$52,909.64			

## MINUTES

### **REGULAR MEETING OF OCTOBER 27, 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, October 27, 2020 at 6:00 p.m. This meeting was conducted virtually via Zoom.

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

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

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

Also present were District Staff Members General Manager Diamond Peak Ski Resort Mike Bandelin and Engineering Manager Nathan Chorey.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018, 021, 026 and 029.

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

Dick Warren said he realizes that the Burnt Cedar Pool Project is not an agenda item for this evening; however; this project is swiftly becoming the "Project From Hell". He is not intimately knowledgeable about it, but he has seen information from Cliff Dobler who has been extremely involved, and he is not happy with what Cliff is stating. He has tremendous respect for Cliff's ability to "figure out what's going on under the hood of a car"; the guy knows not only finances, but he understands construction stuff too. Over the years Cliff has proven to be more right than wrong when it comes to stuff, he's no dummy. And he's direct, confrontational, and could care less whether folks like him or not. If he says this project design management sucks, then it sucks! He will not allow bad or no information to go unchecked especially when we as citizens are paying for the information. He demands correct data. We will have spent close to \$100K for a lack of information. Staff needs to explain how this Burnt Cedar Pool Project went from an initial estimate of \$1.2M to \$2.7M to \$5.6M. Until both the public, and more importantly the Board of Trustees, understand that, this project should be DOA (Dead On Arrival). Now he knows there is not one Trustee that wishes to come down hard on this until after

the Election (which in my opinion is sad, but then he never was good at politics), but this needs very close scrutiny by the Board (and BTW forget Trustees Morris & Wong....they love anything Staff does). Hopefully Tim, Matthew & Sara will dig into this one because it needs attention. Let's start listening to smart folks like Cliff instead of accepting the normal garbage from Staff. Folks, we're talking REAL MONEY here, \$5.6M is almost 5 times the original estimate of \$1.2M. Thank you.

Linda Newman said once again, she must underscore that the District's Internal Control policies and procedures cannot wait until Winter/Spring –as stated in the GM's report. She recommends that this Board direct the engagement of an independent firm to evaluate the District's current "unwritten" policies and recommend effective internal controls. In addition, the RFP for the Utility Performance and Asset Management Review really is a priority, but the GM continues to delay. Why? As for the status of USACE funding for the pond lining and design work for replacement of the 6 miles of failing effluent pipeline, where is our Federal lobbyist's required reports? We pay Mr. Faust more than \$60,000 per year and the Board and the public should be receiving updates. Where are they? On the agenda, the two items on the Consent calendar should be General Business items. Please take note that the agenda item for the proposed agreements with the Nevada Department of Transportation has failed to include the estimated costs for the 84 manhole covers, 92 valve covers and 3 vaults. Shouldn't this estimate be part of the item? General Business Item K2 is not ready for prime time. There is no cost benefit analysis for the expenditure of close to \$900,000 for Human Resource Management and Payroll Process Software and new Finance and Accounting System software. In addition to the selection of Tyler without validation of their superiority over other vendors, there is NO documentation of outreach to payroll processing companies and their proposals on fulfilling these functions. Instead, Staff has given their opinion on why we shouldn't outsource without the facts to validate their opinion. She recommends this Board convene a group with knowledgeable members of the Audit Committee to evaluate the needs of the District and evaluate the best solutions. In light of the recent Staff resignations and the gaps in Senior management, she highly recommends that this Board review the qualifications for the open positions to ensure that we not only engage accountants that are licensed as CPAs but that we recruit the best candidates for the other open positions. At this time, there is no back up for any of the Senior positions. This must be rectified and the General Manager must receive more Board direction to ensure that our District has the workforce it needs to operate efficiently and responsibly.

Derrek Aaron said re: K.2 - Tyler Technologies/Munis Software for Human Resource Management System and Payroll implementation and software licensing

## Minutes

Meeting of October 27, 2020

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agreement, with an up-front cost of \$257,308 and Finance and Accounting system resulting in combined upfront costs of \$391,438. Derrek Aaron's background as a basis for comments: CPA with 7 years of public and private accounting experience, 21 years of Systems Integration and Management Consulting experience that includes 12 years of hands on experience implementing Oracle ERP Finance apps (GL, AR, AP, FA, Cash Mgmt for bank recons), Procurement, Sales, Inventory and Project Accounting and 10 years of experience as a PM managing large scale Oracle implementations for Fortune 500 and 1000 companies and Public sector entities: City, State, Federal. Is \$391,438 the total cost for HR, Payroll and Finance or is it a total of \$257,308 + \$391,438? What cloud would these new systems reside on? Any consideration given to the MS Azure Cloud given that IVGID is a govt entity? What consideration has been given to PII data and the proposed cloud storage? Was an assessment done on the current IVGID systems and is it available for review? And if an assessment was done who completed it? Ideally a neutral 3<sup>rd</sup> party should complete this task. Spending close to \$700k and not shopping around is a big concern; there should be comps available for the board to make a more informed decision. Does this new finance system have functionality for IVGID proprietary operations? What customizations are contemplated and if so has an estimate been prepared and presented to IVGID? Did Tyler Tech make an oral presentation of their proposal before IVGID? Why Tyler Technologies? What did IVGID present to Tyler as far as their high-level needs- scope? Will Grants accounting be captured in the COA or in a separate module? What are some possible project add-on costs? Reporting? Always a big area for custom reports that need to be built and therefore more project spend. Customizations because standard functionality does not cover IVGID needs. What is the general time frame for this project: Start date (he imagines contingent on the board approval); Duration and Go-Live? Any plan to fully integrate ALL of IVGIDs systems? Many disconnects exist which result in continued manual processes and system reconciliations and therefore room for errors. What if any contingency amount was added to the implementation budget for overruns? Does the total budget include day to day help desk support (after go-live) in the maintenance amount? What does the maintenance include? He would highly recommend converting finance data in this manner: 3 years' total finance data converted, most current year should be in detail; this will help in prior period comparisons as well as recons, and previous 2 years should be in summary.

Yolanda Knaak said that a lot of residents are concerned about overcrowding on the slopes at Diamond Peak so when a contract is signed, we need to make sure that contract focuses on times when the slopes are not crowded like mid-week and non-holidays. Advertising should be done so people are skiing when our residents aren't there.

Cliff Dobler said that the District General Manager's report has three contracts listed on agenda packet page 9 which were issued prior to September 30, 2020. Why are they there? The \$16,237 contract with Ward-Young for the Recreation Center lobby does not have adequate budget authority. The project summary indicates that only \$14,000 is available for design and internal services. The two items on the Consent Calendar aren't in compliance with Board policy. As stated under the definition of the Consent Calendar, any item may not include changes to the budget; the first item has no budget and the second item exceeds the budget. The Katz litigation costs is a failure of unreasonable management. IVGID obtained a judgment and recovered \$241,000. Katz naturally appealed judgment, In the real world, after an appeal is filed, 99% of all judgments are settled for a lesser amount rather than pursuing an appeal. To his knowledge, no settlement discussions were ever considered. The cost of the appeal was \$292,000 of which \$50,000 was improperly authorized by our former General Manager's bogus authority and on August 27, 2018, the Board authorized another \$40,000 to chase recovering \$70,000 in legal fees which never happened. Imagine \$292,000 out of our citizens' pockets. Now IVGID's too tainted one-star attorneys now recommend ending the pursuit of legal fees. Now think about this – if a negotiated settlement had been attempted, as most prudent and capable people would have done, we would not have been exposed to such drastic and unchecked spending. Imagine if Katz had let Katz off the hook for half the judgment, he is not suggesting it, citizens would have come out ahead by \$172,000. We will never know now. Not entering into negotiations was improper and spending \$292,000 when only \$90,000 was approved is unacceptable and lacks any credibility. Will you Trustees Morris and Wong explain to citizens how we benefit by legal persistence and not trying to reach a settlement ending up costing \$292,000 to no avail. The five year CIP plans calls for new playground equipment at Incline Park and Preston Field for \$250,000, a much better use. To spend \$400,000 on new systems and keep payroll processing in house is foolish. This is just the beginning of future software cost updates. Outsourcing is the only alternative. His daughter Ann manages over 3,000 apartments in Tucson and employs 70 people most of which are hourly. She outsources payroll with Basic and her costs are about \$360 per month.

Mike Abel said he is upset that IVGID's attorney has recommended that IVGID not pursue litigation to recover legal costs of the latest Katz appeal litigation. If IVGID decides not to pursue this case four bad things will happen. (1) Ms. Wong and Mr. Morris will be deprived of their right to vote like lemmings to spend vast sums of our recreation funds for marginal legal services. (2) More seriously, we will be deprived of the amazing bloviation of our lame duck Trustee Peter Morris. Morris is an expert on litigation as we know from his own bankruptcies, and lawsuit from



his 46 former unpaid employees. How is our community going to cope without his dog whistle name calling and inability to state a full sentence without stammering? (3) Then IVGID will have another \$25,000 in the bank that staff will need to find creative ways to spend. Perhaps another junket by our golf course management to Florida with \$300 dinners at Vincenzo Cucina, perhaps another billboard advertising Diamond Peak on I80, a \$1,500 party at Lupitas, a goodbye party for the Director of Public Works, or perhaps a sweetheart contract for Cruz Construction to do some pavers. It is not easy to just spend \$25,000. (4) Finally, IVGID will be deprived of its favorite whipping boy. What will staff do if they just end the litigation now. Eventually they will have to throw away the Katz doll with the pins sticking out. But alas, we have a new potential whipping boy in the wings. Mr. Mark Smith can replace Katz as IVGID's resident demon and perpetrator of perpetual litigation.

Judith Miller said she and her Golden Retriever would like to thank staff for responding to her request to continue requiring the picture passes or punch cards for beach access. During the past week, the unusually warm weather and an untraditionally large number of visitors, due to COVID-19, would have likely resulted in dangerously crowded beaches. Had the crowds been able to come to our beaches, unfortunately she would have had to do what she did on more than one occasion in this past summer, turn around and go home and that would have been a tough puppy to deal with. And she also wants to thank the Director of Finance for his detailed explanation of punch card accounting. She saw a pretty good number of people on Incline Beach over the weekend, so hopefully the revenues, that 100% of the fees paid with those 2,000 or so extra punch cards offset some of the costs. She understands that the Ordinance 7 Committee met this morning; she is sorry to have missed it but unfortunately the only notification of the meeting was the posting of an agenda yesterday and it didn't include any invitation to the public to attend a Zoom webinar as observers. She appreciates seeing the 1977 publication regarding the beach rules as it is another piece of the puzzle that discusses beach access. It is interesting to note that it speaks about short term rentals but not as single family residents but only as hotels, motels and certain condominiums. Single family residents were issued ID cards which were for owners or alternatively for renters with leases of a year or more. Renters of any shorter term couldn't get cards. Also we have a Board now that encourages public participation for the most part. We have community members like those on the Audit Committee that are ready and willing to give of their time. She is hopeful that we will have more of those Board picked and run committees so that in the future we can find better ways to address citizens' concerns.

Frank Wright said he is a candidate for the Board. He commends the Audit Committee as they had a spectacular meeting today. It is so refreshing that we have people who are looking at things and anybody who listened to this meeting would say thank God we have someone overseeing our money. Regarding the Katz matter it has been a nightmare since the beginning. Look at the Board members, luckily, we got rid of the worst one, Mr. Guinasso. You have to look at the Board members who started this, horrible, just horrible, it is crazy but it comes from a Board that doesn't pay attention to the needs of the District. Hopefully, this election will look at the best possible candidate to do what is necessary to put this District back on track. A big issue is the procurement cards – no one is held accountable, no standards, no procedures, and look at the amounts being spent, it is wrong. This is a public entity and there are rules and regulations that should be adhered to.

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

Chairman Callicrate asked for changes, receiving none, the agenda was approved as submitted.

**E. PUBLIC HEARINGS**

**There are no PUBLIC HEARINGS on this agenda.**

**F. DISTRICT STAFF UPDATES (for possible action)**

**F.1. District General Manager Indra Winquest**

- a. *Formal written report outlining the contracts/expenditures s/he approved - Once a month formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under \$50,000 of budgeted expenditures)*

District General Manager Winquest went over the submitted written report and updated the Board on activities occurring on our beaches and at the manned gates. A reminder was issued that our beaches are always restricted access and asked that people spread the word. Chairman Callicrate asked if the residents that are creating these issues, are they newer residents that aren't familiar or just all over the map? District General Manager Winquest said it is a little of everything and that Staff will revoke privileges as necessary. Chairman Callicrate said we all need to get the word out and that hopefully, in the next fiscal cycle, we can find a way to secure our most precious asset year-round as this behavior is totally unacceptable. We understand that it is an exceptional year. We have many

new members of the community but this behavior is unacceptable. Please share that with them as he understands how difficult it is to work down there. Trustee Schmitz asked if the District General Manager has been informing the General Manager's Ordinance 7 Committee about behavior towards gate staff, etc. as she thinks it is something that they need to take into consideration. District General Manager Winquest said that we didn't have this particular discussion but yes, the committee is aware and that they had a very good meeting this morning which was their second meeting. He is really pleased with this group and is confident he will make good recommendations to the Board. Trustee Schmitz said that one of the things that you have found to be successful is the General Manager's Ordinance 7 committee so are you in the process of organizing other committees for other areas/do you have plans in place for any other committees? District General Manager Winquest said yes that he would like to create something for Community Services as well as he sees the value in creating one for Public Works. These are his goals however he has to get people running those departments first. Once he gets these positions filled, he hopes to create these committees. Trustee Schmitz said, as it relates to the trash violations, she knows that we weren't doing trash violations, she knows that there have been changes, and that she is curious if that program is going through transition. District General Manager Winquest said yes, it is in transition. Since we have reinstated the program, the process is set up well, and he is doing desk reviews. We have one case that we will be bringing forward for a hearing. He knows that Trustee Morris has been a part of it and he knows that Trustee Schmitz has expressed interest in participating. Once we get a Public Works Director, there will be a quarterly update.

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

District General Manager Winquest went over the long range calendar. Chairman Callicrate said that he would like to move the Board of Trustees handbook to the first meeting in January and that for correspondence, there is a meeting set up this coming week to discuss this topic. District General Manager Winquest said we need to discuss golf carts so that will be forthcoming. Trustee Schmitz said that the BBK scope of work has fallen off our list. District General Manager Winquest said that he has received proposals and that they have been reviewed with the Board Chairman so that will be put on the November 18, 2020 Board meeting agenda. Trustee Schmitz asked regarding the code of conduct if a template could be brought forward? The pricing policy is in the parking lot so how does that relate to the beginning of the budgeting for next year? District General Manager Winquest said that Staff will discuss the pricing policy through the budget calendar as it does



tie in. Trustee Schmitz said that the Diamond Peak Ski Education Foundation wants to do a presentation and that is not on the calendar and on the construction project review, by Moss Adams, she is wondering if a report is forthcoming to the Board of Trustees? District General Manager Winqest said those should be in the parking lot.

**H. DISTRICT GENERAL COUNSEL UPDATE (for possible action)**

**There is no Update for this agenda.**

**I. REPORTS TO THE BOARD\***

**I.1. Treasurers Report (for possible action)**

**I.1.a. Payment of Bills (for possible action)**

Treasurer Schmitz went over agenda packet page 15 and that there was an Audit Committee meeting today in which a concern with staffing levels in the Accounting Department was shared and the Director of Finance is focusing on day-to-day activities and since there is a great need for him to step up to the plate; she will be respectful of his time.

**J. CONSENT CALENDAR (for possible action)**

**J.1. Review, discuss and possibly approve entering into Agreements with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Projects SPF-028-1(027) and SPSR-0431(022) (Requesting Staff Member: Engineering Manager Nathan Chorey)**

**J.2. Review, discuss and possibly reclassify \$10,000 from CIP#1213CE1501 (Wireless Controller Upgrade) to the Mitel VoIP project and approve the purchase of Mitel VoIP hardware and configuration support costs not to exceed \$70,000, CIP#1213CE1901 Fiscal Year 2020/2021 (Requesting Staff Member: Director of Information Technology Mike Gove)**

Trustee Wong made a motion to approve the Consent Calendar items; Trustee Morris seconded the motion.

Chairman Callicrate asked if there were any comments. Trustee Schmitz said that these items cannot be on our Consent Calendar per Board policy. Chairman Callicrate said that he asked earlier if there was a change to the agenda and he didn't hear anybody say anything therefore he would turn to District General Counsel for comment and guidance. District General Counsel Nelson said so two issues – if there is a request to remove an item from the Consent Calendar by any Trustee that is permissible before it is approved and regarding a violation of the Board policy, if that concern is about a budget adjustment, each of these items is not a budget change and does not require an amendment to this year's budget. Chairman Callicrate asked, because there is a motion and a second, if the Board can have a discussion. District General Counsel Nelson said that Robert's Rules permits additional discussion after a motion and a second so there would be no violation. District General Manager Winquest said, regarding the NDOT item, they are asking us for a signature of intent, they granted our request for an extension to sign, and we understand that we are going to have to take care of this work. NDOT is still in the preliminary stages of this project and all that the District is doing is agreeing that this work can be done by NDOT and that Staff will have to make adjustments to the data sheets and budgets. The District is stuck between a rock and a hard place and while he wanted to sign the letter, he felt it should come to the Board. Chairman Callicrate said that it states, on agenda packet page 17, there were no monies listed but it shows here there is a \$190,000 estimate. Trustee Schmitz said that this is a large dollar amount and that we are unsure about the dollar amount. By signing this contract, we are legally bound and we don't have a budget for it so, as a Board, are we able to go about this without a budget? Director of Finance Navazio deferred to Engineering Manager Nathan Chorey who said that the District is agreeing to participate in their project which is still in design. The project will go out to bid and then it will be awarded at which time we will better understand the costs. During that time, we can amend the project budget before adoption. Chairman Callicrate said that this is a letter of intent and in looking at this historically, the District has partnered with NDOT for many, many years and that this, it seems to him, is how it is done – is that correct? Engineering Manager Chorey said yes, there is an extensive history of the District participating with NDOT. Trustee Wong said that we talked about this a couple of meetings ago and our Staff told us they were going to be putting this item on the Consent Calendar so she is not sure why this is a concern. Chairman Callicrate then turned the floor over to the Director of Information Technology Mike Gove who provided an explanation of the second item on the Consent Calendar.

Following that brief overview, Chairman Callicrate said that we don't violate our own Board policies by doing this vote.

Hearing no further comments, Chairman Callicrate called the question – Trustees Morris, Wong, Callicrate and Schmitz voted in favor of the motion.

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

**K.1. Review, discuss and potentially provide approval to seek repayment of attorney fees and costs incurred for the litigation of Aaron L. Katz vs IVGID, estimated not to exceed \$25,000. (Requesting Trustee: Chairman Tim Callicrate)**

Chairman Callicrate gave an overview of the submitted materials and said he doesn't want to pursue this action. District General Counsel Nelson said that it is important to understand the fees incurred and those available for recovery. Trustee Morris said he agrees as there is no good return to chasing any more of this. The District had to spend the money because we were compelled to because of his appeal. If this is the most we are going to get back, let's be done and put the money to good use. Trustee Wong said that she agrees with what others have said. Chairman Callicrate said that this has been a tremendous burden on our community and that there were attempts made to settle this and they were rebuked. Trustee Schmitz said that she doesn't have anything to add. Chairman Callicrate said that it makes one curious, for all the money spent on all of this, makes one wonder about how we could have better spent this money. It is unfortunate that the money was spent in the manner that it was however a sizeable amount was recovered. Trustee Morris asked District General Counsel if the Board can make a motion to not pursue any action and end the matter. District General Counsel Nelson said that the Board can just decline to take further action and that making a motion would be clearer.

Trustee Schmitz made a motion to direct Staff to decline to seek additional legal fees and costs in the matter of Aaron L. Katz vs IVGID. Trustee Morris seconded the motion. Chairman Callicrate asked if there were further comments, hearing none, he called the question and the motion was passed unanimously.

Chairman Callicrate thanked the District Clerk for what she has put up with for the past nine years and it is because of her ability to speak before the



court and discuss what took place that the District recovered what it did as she was instrumental in getting us those fees back. Further, he thanks the whole Staff and community for their patience.

At 7:20 p.m., Chairman Callicrate called for a break; the Board reconvened at 7:30 p.m.

**K.2. Review, discuss and possibly approve authorizing the District's General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resource Management and Payroll Processing Software system in the amount of \$257,308. (approved CIP Project #1315CO1801 - \$300,000), and consider authorizing expanded scope for concurrent implementation of new Finance and Accounting system, and amending Five-Year Capital Improvement Plan to provide supplemental funding, for a combined capital project cost of \$391,438. (Requesting Staff Members: Director of Human Resources Dee Carey, Director of Information Technology Mike Gove and Director of Finance Paul Navazio)**

Director of Human Resources Dee Carey and Director of Finance Paul Navazio gave an overview of the submitted materials. Chairman Callicrate asked if it was 18 to 24 months for a complete integration? Director of Information Technology Mike Gove said yes. Chairman Callicrate asked if the most pressing needs were Human Resources and payroll? Director of Information Technology Gove said yes. Chairman Callicrate asked if there would be a very steady approach to implementation? Director of Information Technology Gove said that the current system has been in maintenance mode for the past 5 to 6 years. Regarding timeline, it is very simple to say that the initial piece will require some interaction with Accounting but we can defer that until we are fully staged. Chairman Callicrate said so this has been an issue for at least 5 years? Director of Information Technology Gove said yes, at least. The other reason that it is time sensitive is because the current software backend engine is at the end of its useful life. We have budgeted to upgrade that and deferral would be kicking the can down the road. It has done well and it is time for the District to upgrade to the 21<sup>st</sup> century approach so as to interact with both departments. Chairman Callicrate asked why aren't we outsourcing payroll since there are so many companies out there and because we have had a couple of public comments? Director of Human Resources said as Staff communicated briefly in the memorandum, it is about the complexity of the processing of the payroll, seasonality,

special exemptions and we will still need to have someone here who is doing the processing and then handing it over and then that firm will give it back and we will have to double check it and we won't be able to answer employee questions in a timely manner. Further, they may not understand the culture of the District. We wouldn't be eliminating that position because it isn't feasible and when mistakes are made, the District would still be held liable. Chairman Callicrate said that he is all for us getting to where we need to be. He does trust IT's background and he is concerned about security. Trustee Morris expressed thanks to the Director of Information Technology and Director of Human Resources for their time in going through this with him. On some of the comments made by the public, this isn't a new project that just popped up as this has been going on for a long time and he knows that Staff has figured out the right needs for the District. Staff does understand this process and he understands a lot so he was pleased that they were able to answer a lot of his questions. Another item is the really good deal with a budget adjustment because we have to make sure we are on a modern database and he thinks that this is a very good financial deal. He was very impressed with the answers by Staff on his specific questions. Trustee Wong asked what is our employee bandwidth to be able to do the implementation as she is especially worried about Finance and Accounting. Director of Finance Navazio said that there is a fair amount of work involved with a successful implementation; the time sensitive pieces are the Payroll and Human Resources system and Staff does have a unique opportunity to roll in Finance and Accounting which is Phase 2. Staff will have some flexibility on the implementation so we are able to manage it. Don't have any concerns with Human Resources and Information Technology but there does need to be integration with Finance. Flip side is the pain along the way but the payoff is a streamlined system with less manual processes and less Staff time to manage it. Having worked with Tyler for over a decade, when the right planning is done up front, implementation is greatly improved however it will be challenging. Trustee Wong says she does know how much work goes into it and wants to be respectful of that. Director of Finance Navazio said with Finance and Accounting, we can manage the timeline and schedule within the capacity we have. Trustee Schmitz said she too was concerned because we do have a deficit of staff at this moment. It is important to make sure the timing is right so we don't run up the project costs and add to Staff frustration. Director of Finance Navazio said that the Controller has had a lot of involvement in this process and as workload fluctuates, we will fit this in where we have the capacity and work diligently in order to do this appropriately. Chairman Callicrate said that this is a momentous rollout. We have to have enough people to do the most critical

aspect and we will be bringing in additional support in Finance and Accounting and Information Technology so we have a seamless integration. Trustee Schmitz said, as to fitting this in, and the refinement and further development of internal controls, might mean that we need to look at resources for internal controls; it is something to think about. Wondering did you obtain quotes from any payroll providers like ADP or Paychecks? Director of Human Resources Carey said at this point in the game, we did not get anymore from ADP for outsourcing payroll. It was about getting the system for all in one. Trustee Schmitz said so no bid from an outside vendor? Director of Human Resources Carey said no, not at this round. Trustee Schmitz said she appreciated your interview process and asked how many of those vendors did you receive bids from? Director of Human Resources Carey responded five. Trustee Schmitz said in looking at agenda packet pages 55 and then 74, it says the contract is \$899,188K but it doesn't break it out as being multi-year. Director of Finance Navazio said that the upfront implementation cost spending is over two years then annual maintenance and the agreement is a five-year agreement. Trustee Schmitz said so the five-year contract is for about \$900,000. Director of Finance Navazio said yes and we are also paying for existing system. Trustee Schmitz said it sounds like they are a public sector and that their support hours are only Monday through Friday 8 a.m. to 5 p.m.; is the District contracting for additional support? Director of Human Resources Carey said that this is better than what we have currently and if we have a critical need, we can get in touch with those that we need. Director of Information Technology Gove said that he did get a historical uptime and we are at 99.8% uptime which is less than a day per year. One of the reasons we changed to a SaaS solution development is that patches are heavily tested and if there are issues with failure, it is up to Information Technology to bring it up. If the failure is with Tyler, they will bring someone in because it impacts their 15,000 customers. We do have personal numbers and e-mails that we can utilize as well for after hours. Director of Human Resources Carey said that the questions are usually for our Human Resources and Payroll Staff and Tyler has an incredible employee self-service portal which is an improvement. Director of Information Technology Gove said that the other piece that was spoken about during public comments was reporting and canned reports. Within this system, it has the ability to build ad hoc reports which he explained and noted that it also has a great educational portal. Director of Finance Navazio said to the point on financial reporting, and he has a fair amount of experience with Tyler, this system is very robust and has a lot of flexibility. Another critical component for financial reporting, goes back to the District's chart of accounts. As part of the implementation, we

will want to do a robust review of the chart of accounts so that from the get go we are set up well for the District.

Trustee Morris made a motion to:

- a) Authorize the District General Manager to enter into a contract with Tyler Technologies/Munis Software for Human Resource Management System and Payroll implementation and software licensing agreement, with an up-front cost of \$257,308 (approved CIP project #1315CO1801), and
- b) Review, discuss and possibly authorize expanded project scope to include concurrent implementation of Finance and Accounting system resulting in combined upfront costs of \$391,438, and, if approved,
- c) Authorize staff to amend the Five-Year Capital Improvement Plan (FY2021/22) to provide supplemental funding of \$91,438 from available General Fund reserves for full system implementation.

Trustee Wong seconded the motion. Chairman Callicrate asked for further comments, receiving none, called the question – the motion was unanimously passed.

**K.3. Review and discuss 2021/2022 Proposed District Budget Calendar (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Navazio gave an overview of the submitted calendar.

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

**L.1. Meeting Minutes of September 30, 2020**

Trustee Schmitz said that she provided some minor revisions that she asked the District Clerk to take into consideration. Chairman Callicrate hearing no further comments, approved the minutes with the changes as provided by Trustee Schmitz.

**M. REPORTS (Reports are intended to inform the Board and/or public)\***

**There are no Report items for this agenda.**

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

Cliff Dobler said regarding those contracts with NDOT, Trustee Schmitz is 100% right and District General Counsel is dead wrong. The Consent Calendar has to have a budget, we all know there was no budget. If you look at the four agreements that were presented, there is an offer and a need for acceptance so you have a binding contract which becomes a commitment. Mr. Dobler then read from NRS 354.626 and said you have got an out there because they talk about the function of the entire fund, okay, so you can rob from Peter to pay Paul but therefore you would have had to disclose that and that was that you didn't have a budget for \$180,000 but you were going to rob it from water lines or something like that and then that could have never been on the Consent Calendar because you didn't have a budget and you had to tell the Board that you were taking it from one project to another project. Now the District General Manager, on the other hand, turns around and says no, we don't do that in the aggregate, we do it line item by budget so therefore you didn't have a budget. And to say that you can reach forward into another budget year that doesn't even exist because we only budget one year at a time is absolutely false District General Counsel. So don't give bad legal advice – if you don't know it, don't say anything ok because what you are doing is just allowing the Board to be misunderstood. Trustee Schmitz, so you hang in there as you are doing the right thing and it is unfortunate that you get bad advice. Last, but not least, Director of Finance make sure you aren't biting off more than you can chew because what he has heard tonight, and with the Audit Committee, you got a big nut to crack and he would like to help with the chart of accounts. He thinks that he and the Director of Finance could probably do it in a couple of days because he has the best understanding of IVGID probably than anyone else.

Derrek Aaron provided the following comments regarding the IVGID Tyler Tech HR, Payroll & Finance Systems Implementation per IVGID Board Meeting presentation on 10.27.20. Derrek Aaron's background as a basis for comments - CPA with 7 years of public and private accounting experience; 21 years of Systems Integration and Management Consulting experience that includes: 12 years of hands on experience implementing Oracle ERP Finance apps (GL, AR, AP, FA & Cash Mgmt for bank recons), Procurement, Sales, Inventory and Project Accounting and 10 years of experience as a PM managing large scale Oracle implementations for Fortune 500 and 1000 companies and public sector entities:



## Minutes

Meeting of October 27, 2020

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City, State, Federal. Thank you very much for your Tyler Tech presentation during the Board meeting last night. Please find below my notes from the closing Public Comment period. I have added a few more thoughts as well. With Tyler, IVGID will be embarking on a systems implementation migration which means you are moving from one software system to a completely different software system. This is also known as a reimplementation. It will require extensive work especially with data conversions and possibly any interfaces or other system customizations that need to be built. It will be more effort, more work than IVGID can anticipate and imagine. Does IVGID staff adequate in-house developers to take on the dev project tasks? They likely will bear a lot of the project work. SaaS Agreement point 5.2.7 discusses this. Before looking for a systems implementation partner for a new project like this one, typically an outside systems expert is hired to conduct a current systems assessment. Typical deliverables would include a complete inventory of ALL systems - including a Systems Architecture Diagram, high-level requirements, known issues (very important to share these with software vendors up front), recommendations for improvement and possibly a 3-5 Strategy Roadmap for the future. This information would then be shared with software vendors during the vendor selection process. Money well spent. If I can emphasize anything about this project it is to hire a neutral Project Manager to represent and support the IVGID project team. Hiring a neutral PM has become a trend with organizations venturing on projects like this one, especially in the Public sector. I have managed my share of projects with this approach most recently with a state agency in Carson. The two Admins I reported to were VERY grateful for the expertise a PM provided especially during some of the challenging times of the project. Contract interpretations were a big factor. Pay special attention to Exhibit A comments. Ideally you should assign SMEs 2-deep in each functional area in scope for the project. If one SME leaves IVGID you will have a backup and will not lose that valuable project knowledge. Communicate, communicate, communicate throughout the entire project. Communicate to the project champion, steering committee, Board and IVGID staff not assigned to the project. Tell business staff why you are embarking on this project. Be open. Have regular (ideally weekly) PM meetings with the Tyler team. Don't start, stop and start this project. It needs to keep its momentum and continue until go-live otherwise you will lose the interest of the project team. Know your project milestones any blackout dates and times during the project when staff will be too busy with daily tasks to focus on the project. One such area is in Finance and month end close when Finance staff will put all of their attention on closing. Give your go-live date careful consideration with these ideas in mind. Know your potential customizations and risk exposure for add-on project costs to avoid/minimize scope creep. Do your best to further identify detail project requirements once the project starts; this should occur during the initial Discovery and requirements gathering period. Oversight in this area could also add



to project scope creep and change orders. Systems Integration: my understanding is that there are many disconnects with the existing IVGID systems leading to manual processes, recons and room for error. I do not see any mention of connecting these external systems (POS, Punch Cards, Utility Billings, Capital Project reporting, et al) during the Tyler project in the SaaS Agreement which concerns me as a member of the Audit Committee. If these systems are not all integrated, then it may be another two years of manual processes to move data from one system to another. Will the Tyler Systems provide all of the online government reporting forms needed for IVGID to process payroll or other data? Ad-hoc reporting has its benefits and pitfalls; on the surface it appears pretty slick. Too much to talk about here but some of the pitfalls are complex features and bells, whistles that “throw-off, disinterest” users and they abandon (don’t embrace) the system. Also users creating reports that are not in-line with IVGID goals. Don’t just throw an Ad-hoc reporting system out to the users and let them figure it out. TRAIN, TRAIN, TRAIN. Also constant Knowledge Transfer (KT) throughout the entire project. A system is only as good as its users. I did not see any mention of Training material in the agreement. Likely it will be IVGID’s responsibility to creating training material (something they can take back to their desks for PROD work reference) which is typically time consuming. Final end-user training should be done during the last month before go-live so the information is still fresh in the minds of the users – ideally 2 weeks prior to go-live. Testing Cycles: Typical formal test iterations for a project like this include CRP (1-2 iterations depending upon project complexities – CRP may also be called a POC), SIT, UAT. I only see a UAT listed in the Agreement. Are there more provided by Tyler? Perhaps the Build & Validate stage includes a CRP or two? Instance Management: How many instances will Tyler provide? With projects like this a vendor would likely provide bare bones instances like a Sandbox (for CRP), Patching, Gold and PROD. Any additional instances requested by IVGID will likely result in a change order. Post Production support: how many weeks will IVGID get for post prod support? Most post-Prod issues surface within the first 1-2 weeks after go-live and during the first month end close. Ideally IVGID should get One month of support to cover these two periods. I believe it was mentioned during the IVGID presentation that the Tyler team is located in Maine? If this is true, how will the IVGID project team manage the 3-hour time zone swing? Does Tyler offshore their development work or are all of their developers located domestically? Dev work and DBA support will be key for customizations (SaaS agreement refers to this as Development Modifications) and data conversions. I believe I heard during the meeting that the project duration will be 18 months? At a \$391,438 project cost that is not much revenue per month for Tyler. My assumption then is that Tyler will be requiring IVGID to do most of the work on this project and that no customizations will be included. Customization (ex: dev work for interfaces and other custom system features) is where

implementation partners make their money (i.e.: change orders). Another thought: Tyler should never access IVGID PROD data, other than go-live. During the project they should require IVGID to pull all data conversion items internally before handing off to Tyler to import into a test instance. Was there any discussion of this during your negotiations with Tyler? Make sure IVGID has a thorough understanding of what “Additional Services” are as stated under Section C – Professional Services. I have seen a lot of client heartache in this area – it really ends up being an interpretation by each side. Will Tyler provide standard interfaces to support data conversions or will they have to be built? If no, standard data conversion interfaces exist then this may be more of a manual process. 4.3.4 states that Tyler will provide client with a file layout for conversions. IVGID will have to map their legacy data to these new file formats which conform to fields in the new system. IVGID will need the help of an internal DBA to complete this task. Data Conversions: If IVGID decides to restructure its COA it WILL impact and complicate data conversions. It will require extensive testing and mapping and likely Tyler will not assist IVGID in this area; it's IVGID data and they likely will not want to get too involved. Be VERY careful with this task. Even if the COA is not changed data conversions WILL still consume most of IVGID's project time. TEST, TEST, TEST your conversions. Also plan on using this time to data scrub your Master Data; ex: remove duplicate Vendors, Inventory Items, Customers. Also draft a standard Naming Convention policy to guide Master Data entry in the new system. Even the smallest thing as adding a period after a word (like Inc, Inc., Incorp, Incorp.) will create a new Vendor and make it more confusing for staff when entering and paying invoices. I hope my comments are helpful and please feel free to contact me with any questions. And most importantly, GOOD LUCK! It will be an incredible learning experience 😊

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

The meeting was adjourned at 8:27 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: Written statement to be included in the written minutes of this October 27, 2020 regular IVGID Board meeting – Agenda item K(1) – Whether to seek the District’s attorney’s fees expended defending citizen Aaron Katz’s second appeal

Submitted by Aaron Katz: Written statement to be included in the written minutes of this October 27, 2020 regular IVGID Board meeting – Agenda item C – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) facility fees which are needlessly spent on membership dues in all sorts of third party organizations – Here the Association of Golf Merchandisers

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 27, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM K(1) – WHETHER TO SEEK THE DISTRICT’S ATTORNEY’S FEES EXPENDED DEFENDING CITIZEN AARON KATZ’S SECOND APPEAL**

**Introduction:** Here IVGID’s counsel lays out the case/lack thereof for seeking repayment of \$70,000 of the nearly \$292,000 of unreimbursed fees spent by the District on the Katz litigation<sup>1</sup>. Here I agree with both Mr. Nelson’s and Mr. Beko’s as well as staff’s recommendation “the District *not* seek to recover...additional fees and costs (given) the finality of moving forward outweighs the additional cost and uncertainty.”<sup>2</sup> And that’s the purpose of this written statement.

**The Facts as Presented:** Mr. Nelson’s memorandum in support of this agenda item<sup>1</sup> reveals the following facts:

1. The District has paid \$493,182.88 to date to in defense of the Katz case. An additional \$39,849.37 has been paid by the Nevada Public Agency Insurance Pool ("NPAIP"). The two sets of payments combined total the \$533,032.25 paid to date<sup>3</sup>;
2. The District has been reimbursed \$241,646.11 of this sum which has been paid by me<sup>4</sup>;
3. This leaves \$291,986.14 which has not been reimbursed;
4. Yet Mr. Nelson and Mr. Beko<sup>5</sup> present the option of filing a motion in the Nevada Supreme Court to seek recovery of the District's fees spent on Katz's second appeal which total approximately \$70,000<sup>6</sup>;
5. This agenda item does not propose seeking the \$221,986.14 balance<sup>7</sup>;

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<sup>1</sup> See pages 47-49 of the packet of materials prepared by staff in anticipation of this October 27, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable.pdf) (“the 10/27/2020 Board packet”).]

<sup>2</sup> See page 48 of the 10/27/2020 Board packet.

<sup>3</sup> See page 47 of the 10/27/2020 Board packet.

<sup>4</sup> See page 49 of the 10/27/2020 Board packet.

<sup>5</sup> Mr. Nelson’s recommendations are “concurring to by...special counsel Tom Beko.”<sup>3</sup>

<sup>6</sup> This is called Option #1: “File a motion to recover a portion of these additional fees and costs.”<sup>2</sup>

<sup>7</sup> “The present item before the Board only relates to whether or not to seek to recover...attorney’s fees and costs...incurred related to the second appeal...estimated at \$70,000.”<sup>2</sup>

6. According to Mr. Nelson and Mr. Beko<sup>5</sup>, the legal basis for recovering the District's attorney's fees expended on appeal is Nevada Appellate Procedure Rule ("NRAP") 38<sup>8</sup>;

7. NRAP 38 only allows for an award of attorney's fees expended on appeal where: a) "an appeal has frivolously been taken or been processed in a frivolous manner;" b) "circumstances indicate that an appeal has been taken or processed solely for purposes of delay;" c) "an appeal has been occasioned through respondent's (here IVGID's) imposition on the court below;" or, d) "whenever the appellate processes of the court have otherwise been misused;"<sup>9</sup>

8. Both Mr. Nelson and Mr. Beko<sup>5</sup> state that this measure of proof "would be a high bar" to hurdle. And for this and other reasons, "the District's recovery of (any) fees...is not guaranteed;"<sup>2</sup>

9. Those other reasons include that by filing such a motion, the District would be "reopen(ing) the litigation (which) could result in additional procedural efforts by Mr. Katz on other issues;"<sup>2</sup>

10. Additionally, since NRAP 38 is a two-way street, Mr. Katz could recover his attorney's fees against the District if the court felt "the appellate processes of the court ha(d) otherwise been misused;"

11. Additionally, the District's estimates its cost to file the motion and pursue the \$70,000 is \$25,000. However, Mr. Nelson readily admits that since "the cost of litigation is notoriously difficult to estimate accurate" the cost to file the motion "could (easily) exceed this amount."<sup>2</sup> And "of course, the District would not recover the additional fees and costs" to file and pursue the motion<sup>2</sup>;

12. Additionally, Mr. Nelson, Mr. Beko<sup>5</sup> and staff all agree that "the finality of moving forward outweighs the additional cost and uncertainty associated with seeking to recover the additional fees and costs;"<sup>2</sup> and,

13. For these reasons, Mr. Nelson, Mr. Beko, and staff all "recommend...that the District *NOT* seek to recover the additional fees and costs"<sup>2</sup> which "would effectively end the litigation."<sup>2</sup>

#### **Facts Not Presented Yet Facts Nonetheless:**

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<sup>8</sup> "In this case...Respondent believes an award of its incurred fees is appropriate under NRAP 38" (go to <http://caseinfo.nvsupremecourt.us/public/caseCaptcha.do?n=%2Fdocument%2Fview.do%3FcsNameID%3D40715%26csIID%3D40715%26deLinkID%3D789854%26onBaseDocumentNumber%3D20-36859>). There you will find a motion filed by Mr. Beko in the Nevada Supreme Court where he reveals this fact. A copy of that motion, with an asterisk next to this statement, is attached to this written statement as Exhibit "A."

<sup>9</sup> Go to <https://www.leg.state.nv.us/CourtRules/NRCP.html>.

14. The District's fees spent on Katz's second appeal do not total approximately \$70,000. Rather, they total approximately \$40,000. Have any Board members actually seen Mr. Beko's billings? Well I have and they total approximately \$40,000<sup>10</sup>;

15. Moreover, on August 27, 2018 when staff sought Board approval to spend taxpayer money on Mr. Katz's second appeal, Mr. Beko estimated the cost of that appeal at approximately \$40,000<sup>11</sup>;

16. Thus the real bottom line issue before the Board is whether it makes financial sense to spend an additional \$25,000 or more to recover a possible judgment against Mr. Katz (rather than realizing actual payment) for approximately \$40,000?

17. The amount spent by the District defending Mr. Katz's first appeal was \$221,986.14. Putting aside the question of whether staff had the authority to spend this amount with Mr. Beko (addressed below), how do we know this number is accurate? Because if the total fees incurred to date are \$533,032.25; the fees spent in the trial court were \$229,372.75<sup>12</sup> [the \$241,646.11 number included "required (post judgment) interest"<sup>12</sup>]; the amount spent on Mr. Katz's second appeal were approximately \$70,000<sup>6</sup>; the amount left over which had to have been spent on his first appeal was approximately \$222,000;

18. Notwithstanding, at the Board's December 11, 2019 meeting Mr. Beko represented that the amount spent on defending Katz's first appeal was \$157,514.00<sup>13</sup>;

19. Staff never sought Board approval to spend any amounts defending Mr. Katz's first appeal. Rather, GM Pinkerton took the position he had the unilateral authority to engage Mr. Beko and to spend up to \$50,000 at any one time under Resolution 1480<sup>14</sup> and Policy 3.1.0 (as it existed at

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<sup>10</sup> Moreover, copies of those billings during the relevant period in question (after September 14, 2018 when the Court lifted its stay until November 21, 2018 when the Court issued its Order of Affirmance) are attached as Exhibit "B" to this written statement.

<sup>11</sup> "In summary...legal counsel expects that the fees and cost to defend the...District Court's award of attorney fees and costs under Appeal No. 71493 (the second appeal) will be an additional \$40,000" [see page 276 of the packet of materials prepared by staff in anticipation of the Board's December 11, 2019 meeting {"the 12/11/2019 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_12-11-2019.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-11-2019.pdf))}].

<sup>12</sup> See page 272 of the 12/11/2019 Board packet.

<sup>13</sup> "To date 157,514.00 has been spent to defend against Mr. Katz's (first) appeal" (see page 276 of the 12/11/2019 Board packet).

<sup>14</sup> See 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).



the time<sup>15</sup>). And at the Board's September 26, 2018 meeting, that's exactly what he told the Board and the public<sup>16</sup>. Mr. Pinkerton's position was restated at the Board's June 19, 2018 meeting when he justified his unilateral contract with Mr. Beko's lawfirm insofar as defending against Mark Smith's public records lawsuit was concerned:

The "General Manager...approved the defense against (Mr. Smith's) litigation under the authority given to him under IVGID Board Resolution No. 495 and Procedure 098<sup>17</sup>, NRS Chapter 41, and Policy 3.1.0 (f) & (g) (the expenditure of public funds for contracted legal fees and costs, as well as the value of the lawsuit, was less than \$50,000, which was within the authority delegated to the General Manager);"<sup>18</sup>

20. As such, neither Mr. Beko nor staff provided the Board with an estimate as to what defense of Katz's first appeal would cost. And there were no internal controls in place which allowed the Board to monitor the indebtedness Mr. Pinkerton was incurring;

21. Of the \$241,646.11 reimbursed to the District, Mr. Nelson states that the "\$39,849.37 (paid by the NPAIP rather than IVGID) may need to be repaid to the" NPAIP<sup>4</sup>;

22. But the amounts spent by the NPAIP do not total \$39,849.37. Rather, they total \$131,191.05<sup>19</sup>. Have any Board members actually seen Mr. Beko's and Mr. Loomis' billings which were directed to the NPAIP? Well I have (I can provide copies if requested), and I can state they total approximately \$131,191.05;

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<sup>15</sup> See pages 144-149 of the packet of materials prepared by staff in anticipation of the Board's September 30, 2020 meeting ["the 9/30/2020 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0930\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf))].

<sup>16</sup> "Mr. Beko has been retained" to represent the District in Katz's first appeal given his firm has "successfully defended the District in a similar public records action in conjunction with the Katz lawsuit" [see page 8 of the packet of materials prepared by staff in anticipation of the Board's September 26, 2018 meeting {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular9-26-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular9-26-18.pdf) ("the 9/26/2018 Board packet")}]

<sup>17</sup> The obligation to provide a legal defense to a "person while acting in his capacity as a Trustee or officer...for an act alleged to have been committed by such person" (see pages 5-7 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>18</sup> See page 165 of the packet of materials prepared by staff in anticipation of the Board's June 19, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-19-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-19-19.pdf) ("the 6/19/2018 Board packet")].

<sup>19</sup> See page 235 of the packet of materials prepared by staff in anticipation of the Board's January 22, 2020 meeting {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_1-22-2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-22-2020.pdf) ("the 1/22/2020 Board packet")}]

23. The only settlement proposal Mr. Beko ever communicated to me was on March 19, 2020 when he communicated it by letter to my attorney, Richard Cornell. The letter read as follows:

“In exchange for a waiver of any further right of appeal, IVGID is willing to waive all claims for the recovery of the additional fees and costs IVGID has incurred in defending against Mr. Katz's litigation. In essence, IVGID is willing to just walk away from this litigation if Mr. Katz will.”<sup>20</sup>

**To Those, Like Chairperson Callicrate and Trustee Morris Who Claim the District Made Many Settlement Proposals Over the Years, I Say You're NOT Speaking the Truth:** Therefore, put up or publicly apologize and shut up. Produce the evidence. I produced evidence of the District's March 19, 2020 offer<sup>20</sup>. Now it's your turn. The fact you can't and won't proves who is telling the truth.

**To the Extent Members of the Board and the Public May Urge the District to Seek its Attorney's Fees and Costs Incurred in the First Appeal, They Need to Understand That the District Has Waived Any Ability to Do So:** Just as I said on December 11, 2019, discussed at pages 232-233 of the 1/22/2020 Board packet, and I repeat here:

“*Nowhere* in its Order of Affirmance (in the first appeal) did the Supreme Court award the District post-judgment attorney's fees and costs. The absence of a ruling awarding such fees **acts as denial of the claim** [*Tulelake Horseradish, Inc. v. Santa Margarita Ranch, LLC.*<sup>21</sup> (Appeal No. 69305) (June 20, 2016) citing *McClure v. Moore*<sup>22</sup>, 565 So.2d 8, 11 (Ala, 1990)] and it becomes “the law of the case.” As such, the *de facto* denial of such fees “must be adhered to throughout its subsequent progress *both in the lower court and upon subsequent appeal*” [*Tulelake Horseradish, supra*, citing *Board of Gallery, supra*, at 116 Nev. 289].

**So whose fault is it the District has waived any ability to seek attorney's fees incurred in defense of Katz's first appeal?**

**Thus Do the Board and the Public Now Understand Why Staff Was Misguided in Proposing a Settlement on March 19, 2020 Whereby it Offered Nothing to Settle This Case<sup>20</sup>?** I am betting the public knew nothing of this offer. Did the Board?

**Although Theoretically the District May Seek Attorney's Fees Incurred in Defense of Katz's Second Appeal Under NRAP 38, Setting Aside the Issue of its Alleged Substantive Merit/Lack Thereof, it Makes No Financial Sense (i.e., Cost/Benefit) to Spend \$25,000 or More on a New**

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<sup>20</sup> Mr. Beko's settlement letter with an asterisk next to the quoted language is attached as Exhibit “C” to this written statement.

<sup>21</sup> Go to <https://www.casemine.com/judgement/us/59145b7cadd7b049341dfd7e>.

<sup>22</sup> Go to <https://www.casemine.com/judgement/us/5914c02badd7b049347b23d0>.

**Motion in the Supreme Court Which Proposes to Recover \$38,171.55<sup>23</sup>:** Mr. Nelson tells the Board that “the present item...*only* relates to whether or not to seek...the third group of fees and costs... those incurred related to the second appeal (which are)...estimated at \$70,000.”<sup>2</sup> He goes on to admit that “there would be additional fees and costs incurred to file (a) motion and related litigation to recover these fees and costs...staff anticipates that this would cost up to \$25,000...and (they) could (in fact) exceed this amount”<sup>2</sup> and “of course the District would not (be able to) recover the(se) additional fees and costs.”<sup>2</sup> Thus the question: Does it make financial sense to spend \$25,000 or more to possibly recover up to \$40,000?

**But of Course This Discussion Presumes the District Would Recover its Fees and Costs Incurred in the Second Appeal. However, For the Reasons Which Follow, in My Opinion it Would Not:**

**The Lack of Standing:** NRAP 38(b) states that “the court may, *on its own motion*, require the offending party to pay, as costs on appeal, such attorney fees as it deems appropriate.” Given such fees are premised upon the court’s own motion, neither party has standing to file a motion for fees. And given that at no time has the Court found anything I have done in the second appeal to be “frivolous,” nor has it awarded the District any fees, the District has no standing.

**The Lack of Timeliness:** Given fees under NRAP 38(b) are a “cost...on appeal,” NRAP 39(c)(3) states that “a party who wants such costs taxed *shall* — **within 14 days after entry of judgment** — file an itemized and verified bill of costs with the clerk.” Given “entry of judgment” in this appeal occurred on November 21, 2019<sup>24</sup>, the time for the District to have sought attorney’s fees in this appeal was tolled on December 5, 2019, **nearly a year ago!** Thus the District has waived any ability to seek attorney’s fees as a cost in the second appeal.

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<sup>23</sup> Although Mr. Nelson estimates that the amount of fees and costs incurred defending the second appeal total \$70,000, there is a June 12, 2019 invoice from Mr. Beko which totals \$38,977.65. This invoice covers essentially all work and *more* expended on the second appeal up until May 13, 2019. However, \$3,745.50 of that invoice pertains to work extraneous to the second appeal which should be deducted. Then there is an October 3, 2019 invoice from Mr. Beko that totals \$2,939.40 which represents fees and costs incurred thereafter up until immediately preceding the Supreme Court’s November 21, 2019 Order of Affirmance. Thus the two combined invoices total \$38,171.55 which is a far closer estimate of the fees and costs incurred in the second appeal. Moreover, this number is fairly close to Mr. Beko’s “estimated cost to file briefing in defense of (the second) appeal...approximately \$40,000” [see page 275 of the packet of materials prepared by staff in anticipation of the Board’s December 11, 2019 meeting {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_12-11-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-11-19.pdf) (“the 12/11/2019 Board packet”)}]. Copies of Mr. Beko’s June 12 and October 3, 2019 statements are collectively attached as Exhibit “C” to this written statement.

<sup>24</sup> NRAP 36(a) instructs that “the filing of the court’s decision or order **constitutes entry of the judgment.**” The court’s decision in this appeal was filed on November 21, 2019.

**The Lack of Substantive Evidence:** As I have demonstrated<sup>9</sup>, NRAP 38(b) instructs that “the court may...require (an) offending party to pay...such attorney fees as it deems appropriate... when an appeal has frivolously been taken or been processed in a frivolous manner...circumstances indicate that an appeal has been taken or processed solely for purposes of delay...an appeal has been occasioned through respondent’s imposition on the court below, or whenever the appellate processes of the court have otherwise been misused.” Even the most cursory examination of the briefs in the second appeal reveals it is preposterous to assert the second appeal was “frivolously... taken or...processed in a frivolous manner.” Moreover, given appellant was and is represented by an attorney, there was nothing “frivolous” about his second appeal. Because if there were, the attorney would be personally subject to sanctions<sup>25</sup>. Therefore the fact the District prevailed on appeal does *not* provide a basis for it to recover its fees incurred on appeal.

**Public Policy Considerations:** Petitioning the Supreme Court to redress grievances against a citizen’s government is just as protected by the First Amendment as was my initial lawsuit in District Court. As such, the second appeal was immune from the fees and costs staff suggest.

Moreover, the policy of encouraging free access to the courts is so important that immunity extends to *any action* against government [*Pacific Gas Electric Co. v. Bear Stearns Co.*<sup>26</sup>, 50 Cal.3d 1118, 1132-33, 270 Cal.Rptr. 1 (1990); *Wilcox v. Superior Court*<sup>27</sup>, 27 Cal.App.4th 809, 822, 33 Cal.Rptr.2d 446 (1994)] regardless of motivation [*Bill Johnson Restaurants, Inc. v. N.L.R.B.*<sup>28</sup>, 461 U.S. 731, 740-43, 101 S.Ct. 2161 (1983); *Professional Real Estate Investors, Inc. v. Columbia Pictures Industries, Inc.*<sup>29</sup>, 508 U.S. 49, 59, 113 S.Ct. 1920 (1993)]. Therefore “constitutional...and tort principles combine to make the existence of a(n)...action (to)...recover...(government’s) expenses of suit... *inappropriate*” because of its chilling effect [*City of Long Beach v. Bozek*<sup>30</sup>, 31 Cal.3d 527, 532, 538-39, 645 P.2d 137 (1982); *Ramona Unified School District v. Tisknas*<sup>31</sup>, 135 Cal.App.4th 510, 37 Cal.Rptr.3d 381, 390 (2005)].

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<sup>25</sup> See NRS 7.085(1) which states that: “if a court finds that an attorney has: (a) filed, maintained or defended a civil action or proceeding in any court in this State and such action or defense is not well-grounded in fact or is not warranted by existing law or by an argument for changing the existing law that is made in good faith; or (b) Unreasonably and vexatiously extended a civil action or proceeding before any court in this State, the court shall *require the attorney personally* to pay the additional costs, expenses and attorney’s fees reasonably incurred because of such conduct.”

<sup>26</sup> Go to <https://www.casemine.com/judgement/us/5914c02aadd7b049347b2397>.

<sup>27</sup> Go to <https://www.casemine.com/judgement/us/5914bdd7add7b049347a4c53>.

<sup>28</sup> Go to <https://www.casemine.com/judgement/us/5914c39dadd7b049347c7bd7>.

<sup>29</sup> Go to <https://www.casemine.com/judgement/us/5914be8eadd7b049347a8fea>.

<sup>30</sup> Go to <https://www.casemine.com/judgement/us/5914c3f8add7b049347ca783>.

<sup>31</sup> Go to <https://www.casemine.com/judgement/us/5914b5bcadd7b04934774903>.

**No Set Amount is Guaranteed:** As Mr. Nelson recognizes, just because the District files a motion for fees, its “recovery of fees...is *not* guaranteed.”<sup>2</sup> Moreover, “even in this case, (the frivolous bar)...would be a high bar to meet.”<sup>2</sup> And rather than to compensate a party for his/her/its fees expended on appeal, NRAP 38(a) instructs that sanctions are intended “to discourage like conduct in the future.” It is unlikely the amount of fees Mr. Nelson suggests are required to discourage like conduct in the future.

**The Potential Costs and Penalties to the District:** According to Mr. Nelson “the District’s recovery of fees...would also reopen the litigation and could result in additional procedural efforts by Mr. Katz on other issues.”<sup>2</sup> Moreover, NRAP 38(b) works in both directions. Thus “whenever the appellate processes of the court have otherwise been misused, the court may...require the offending party to pay...such attorney fees as it deems appropriate.” This means the District might be subjecting itself to Mr. Katz’s attorney’s fees by filing the motion it suggests.

**What is Going to Happen With the \$103,191.05 of Fees the District Recovered Against Katz Which Were Paid by the Nevada Public Agency Insurance Pool (“NPAIP”) Rather Than IVGID?** Our GM was asked this question by Trustee Schmitz at the Board’s December 11, 2019 meeting and he disingenuously suggested it was going to be repaid to the NPAIP. Now that these appeals are over, I demand the Board ensure these sums are either returned to the NPAIP or to me.

**Conclusion:** The funds staff have spent on this case have been outrageous. But I didn’t force the District to spend these funds. After all, I was essentially *not* asking for money from the District. Thus District staff could have engaged in settlement discussions on numerous occasions which would not have involved money if that were their choice. But staff wasn’t interested in a settlement. They wanted to use the Recreation Facility Fee (“RFF”) to bury one of the District’s citizens and making a very public example so that in the future, no other citizen would ever dream of suing the District for anything. And from staff’s perspective, it didn’t care about the monetary; it was worth it.

Now we’re at the end of the litigation and the only question remaining is whether the District has a legal basis to recover more fees and if so, the additional cost to do so. Hopefully the reader sees there is no legal basis unless the second appeal was: frivolously taken or processed in a frivolous manner, taken or processed solely for purposes of delay, or the appellate processes of the court have been otherwise misused. Given even the most cursory examination of the briefs in the second appeal reveal it would be preposterous to assert the second appeal was frivolously taken or processed in a frivolous manner, why spend any more good money going after bad? Attorneys Nelson and Beko as well as staff have all come to this conclusion. Now it’s time for the Board to do likewise.

**And You Wonder Why Our RFF is as High as it is Because it is Wasted on Legal Fees Such as These?** I’ve now provided more answers.

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

**EXHIBIT "A"**



1 THOMAS P. BEKO, ESQ. (SBN 02653)  
2 ERICKSON, THORPE & SWAINSTON, LTD.  
3 99 West Arroyo Street  
4 Reno, Nevada 89509  
5 (775) 786-3930  
6 *Attorneys for Incline Village General Improvement District*

Electronically Filed  
Oct 07 2020 05:02 p.m.  
Elizabeth A. Brown  
Clerk of Supreme Court

7  
8 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

9 AARON L. KATZ,

No. 71493

10 Appellant,

11 vs.

12 INCLINE VILLAGE GENERAL  
13 IMPROVEMENT DISTRICT,

14 Respondent.

15 **MOTION TO EXTEND TIME TO FILE MOTION FOR**

16 **ATTORNEY'S FEES AND COSTS**

17 COMES NOW, Respondent, INCLINE VILLAGE GENERAL  
18 IMPROVEMENT DISTRICT (hereinafter, the "District"), by and through its  
19 attorneys, Erickson, Thorpe & Swainston, Ltd., and Thomas P. Beko, Esq., and  
20 pursuant to Nevada Rules of Appellate Procedure 26 and 38, hereby moves this Court  
21 for an order extending the time within which to file Respondent's Motion for  
22 Attorney's Fees and Costs. As will be demonstrated below, good cause is clearly  
23 shown to exist to support this request.

24 **I. Summary of Relevant Facts:**

25 The appeal in this matter was the second appeal in this case. The current  
26 appeal related to the district court's award of attorney's fees and costs to the  
27 Respondent, INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT. The  
28 District Court's order was affirmed in total on November 21, 2019. Subsequent  
petitions for reconsideration and rehearing in banc were denied. Subsequently, on

Erickson, Thorpe & Swainston, Ltd.  
P.O. Box 3559  
Reno, Nevada 89505  
Tel. (775) 786-3930 Fax (775) 786-4160

1 March 10, 2020, the Appellant moved this Court for an order staying the issuance of  
2 Remittitur as the Plaintiff/Appellant intended to file a Petition for Writ of Certiorari  
3 to the United States Supreme Court. On March, 19, 2020, this Court granted that  
4 motion. The Court stayed remittitur until July 28, 2020. This Court further ordered  
5 that said date would be extended if, before that day, the Nevada Supreme Court  
6 received a notice from the United States Supreme Court that a petition for writ of  
7 certiorari had been filed with that court. In such case, remittitur would be stayed until  
8 such time as the United States Supreme Court finally disposed of the certiorari  
9 proceedings. That notice was received by the Nevada Supreme Court on June 18,  
10 2020. Therefore, this Court's issuance of Remittitur was stayed until the final  
11 disposition of the certiorari proceedings.

12 Although there does not appear to be any order of record in the United States  
13 Supreme Court, the Respondent's counsel did receive a notice that the United States  
14 Supreme Court denied the Appellations petition. Presumably, a written order to that  
15 effect will, at some point in time in the future, be transmitted to the Nevada Supreme  
16 Court. Remittitur will then issue soon thereafter.

17 **II. Legal Argument:**

18 Pursuant to NRAP 41(b)(3)(D), the Clerk of the Nevada Supreme Court is  
19 directed to issue the remittitur "immediately" when a copy of the United States  
20 Supreme Court order denying the petition for writ of certiorari is filed. NRAP 38  
21 allows a party a right to seek an award of attorney's fees and costs where an appeal  
22 has been processed in a frivolous manner, when the appeal has been taken or  
23 processed solely for purposes of delay, or whenever the appellate process has  
24 otherwise been misused. In this case, the Respondent believes an award of its  
25 incurred fees is appropriate under NRAP 38.

26 However, because the Respondent is a governmental body, it can only act  
27 through its duly elected Board of Trustees. That board can only meet and decide  
28 issues in a properly convened public meeting. In this case, the Trustees cannot meet

1 until October 27, 2020. Given that the Nevada Supreme Court would be divested of  
2 jurisdiction on this matter if remittitur is issued before the Respondent has an  
3 opportunity to file its motion for attorney's fees and costs, the Respondent  
4 respectfully requests this Court delay issuance of remittitur until November 9, 2020,  
5 so that the governing body can meet to decide if it wishes to pursue remedies afforded  
6 by NRAP 38. This will allow the undersigned counsel 10 days within which to  
7 prepare and file the appropriate motion.

8 Pursuant to NRAP 26(b)(1)(a), for good cause, this Court may extend the time  
9 prescribed by the Rules of Appellate Procedure for the performance of any act  
10 authorized by the rules, except the time to file a notice of appeal. In this case, NRAP  
11 38 does not proscribe a time within which a motion for an award of fees must be filed,  
12 but presumably, that motion must be filed before the Court is divested of jurisdiction  
13 pursuant to NRAP 41. Given the limitations imposed upon governmental bodies, the  
14 undersigned submits that good cause exists to briefly extend the time before remittitur  
15 is issued.


16 **III. Conclusion:**

17 Based upon the foregoing, the Respondent requests this Court to extend the  
18 time for the issuance of remittitur until November 9, 2020.

19 RESPECTFULLY SUBMITTED this 7<sup>th</sup> day of October, 2020.

20 ERICKSON, THORPE & SWAINSTON, LTD.

21  
22 By

  
23 THOMAS P. BEKE, ESQ.  
24 Attorneys for Incline Village  
25 General Improvement District  
26  
27  
28

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**CERTIFICATE OF SERVICE**

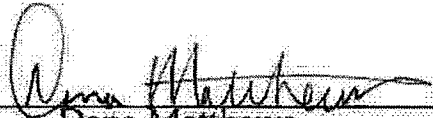
Pursuant to NRAP 25(b), I certify that I am an employee of ERICKSON, THORPE & SWAINSTON, LTD., and that on this day I personally served a true and correct copy of the attached *Motion to Extend Time to File Motion for Attorney's Fees and Costs*, by:

- U.S. Mail
- Eflex
- Personal Service
- Messenger Service

addressed to the following:

Richard F. Cornell, Esq.  
Law Office of Richard F. Cornell  
150 Ridge Street, 2<sup>nd</sup> Floor  
Reno, NV 89501

Dated this 7<sup>th</sup> day of October, 2020.

  
\_\_\_\_\_  
Dana Matthews

**EXHIBIT "B"**

**ERICKSON, THORPE &  
SWAINSTON, LTD.**

*Rec'd 6/13/19  
Herron*

ATTORNEYS AT LAW

MAILING ADDRESS:  
P. O. Box 3559  
RENO, NEVADA 89505

99 WEST ARROYO STREET  
RENO, NEVADA 89509

TAX ID#: 88-0132965

TELEPHONE: 775.786.3930  
FACSIMILE: 775.786.4160

Incline Village General Improvement  
Attn: Susan Herron  
893 Southwood Blvd.  
Incline Village, NV 89450

Statement Date: 06/12/2019  
Statement No. 965621  
Account No. 25.47386

Katz v. IVGID (State Court-Civil Matter)

For all legal services rendered and costs advanced regarding the  
above-referenced matter.

FEES

		<u>RATE</u>	<u>HOURS</u>	
07/25/2018	TPB	165.00	0.20	33.00
07/26/2018	TPB	165.00	0.30	49.50
07/30/2018	BLR	165.00	0.20	33.00
	TPB	165.00	1.00	165.00
	TPB	165.00	0.10	16.50
08/07/2018	BLR	165.00	0.50	82.50
	TPB	165.00	0.60	99.00
	TPB	165.00	0.10	16.50
08/16/2018	BLR			



Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		RATE	HOURS	
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.10	16.50
08/17/2018	TPB			
		165.00	0.70	115.50
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.10	16.50
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	2.00	330.00
08/20/2018	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
08/23/2018	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.10	16.50
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
08/24/2018	TPB			
		165.00	0.20	33.00
08/27/2018	TPB			

Katz v. IVGID (State Court-Civil Matter)

			<u>RATE</u>	<u>HOURS</u>	
			165.00	0.20	33.00
	TPB		165.00	9.00	1,485.00
	TPB		165.00	1.00	165.00
	TPB		165.00	1.50	247.50
	TPB		165.00	0.80	132.00
08/31/2018	TPB		165.00	0.20	33.00
09/03/2018	TPB		165.00	0.10	16.50
09/05/2018	TPB		165.00	0.20	33.00
	TPB		165.00	0.10	16.50
09/06/2018	TPB		165.00	0.20	33.00
09/10/2018	TPB		165.00	0.20	33.00
09/14/2018	TPB		165.00	0.20	33.00
		<i>Order Reinstating Briefing Appeal #2</i>	165.00		0.00
10/15/2018	TPB		165.00	0.20	33.00
	TPB		165.00	0.20	33.00
10/16/2018	TPB		165.00	0.20	33.00
	TPB		165.00	0.20	33.00
10/18/2018	BLR		165.00	0.30	49.50
10/23/2018	TPB		165.00	0.20	33.00
11/02/2018	TPB		165.00	0.20	33.00

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
11/08/2018	TPB	165.00	0.20	33.00
	TPB	165.00	0.20	33.00
11/12/2018	TPB	165.00	0.60	99.00
11/27/2018	TPB	165.00	0.20	33.00
12/05/2018	TPB	165.00	0.20	33.00
12/06/2018	TPB	165.00	0.20	33.00
	TPB	165.00	0.20	33.00
	TPB	165.00	0.10	16.50
	TPB	165.00	0.10	16.50
01/14/2019	TPB	165.00	0.20	33.00
01/15/2019	BLR	165.00	0.50	82.50
	TPB	165.00	0.60	99.00
01/24/2019	TPB	165.00	0.30	49.50
	TPB	165.00	0.20	33.00
02/12/2019	CFF	165.00	0.10	16.50
	CFF	165.00	0.30	49.50
02/15/2019	TPB	165.00	0.20	33.00
02/26/2019	CFF	165.00	0.60	99.00
03/13/2019	CFF	165.00	3.20	528.00

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
	CFF	165.00	3.00	495.00
03/15/2019	PMB			
		165.00	6.80	1,122.00
03/18/2019	PMB			
		165.00	7.00	1,155.00
03/19/2019	PMB	165.00	1.50	247.50
	PMB	165.00	5.80	957.00
	CFF	165.00	0.70	115.50
	CFF	165.00	6.80	1,122.00
03/20/2019	PMB			
		165.00	5.20	858.00
	CFF			
		165.00	6.30	1,039.50
03/21/2019	PMB			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
		165.00	5.00	825.00
	PMB			
		165.00	2.50	412.50
	CFF			
		165.00	4.10	676.50
03/22/2019	PMB			
		165.00	3.50	577.50
	PMB			
		165.00	0.40	66.00
	PMB			
		165.00	1.50	247.50
	PMB			
		165.00	2.00	330.00
	CFF			
		165.00	5.40	891.00
	CFF			
		165.00	0.60	99.00
	TPB			
		165.00	0.20	33.00
03/25/2019	PMB			
		165.00	2.00	330.00
	TPB			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

			<u>RATE</u>	<u>HOURS</u>	
			165.00	3.30	544.50
	CFF				
			165.00	0.40	66.00
03/26/2019	TPB				
			165.00	2.10	346.50
	BLR				
			165.00	1.30	214.50
	PMB				
			165.00	1.00	165.00
	PMB				
			165.00	2.50	412.50
03/27/2019	CFF				
			165.00	1.30	214.50
	TPB				
			165.00	0.80	132.00
03/28/2019	PMB				
			165.00	0.80	132.00
	PMB				
			165.00	0.70	115.50
03/29/2019	TPB				
			165.00	1.50	247.50
	PMB				
			165.00	2.50	412.50
	PMB				



Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
		<del>165.00</del>	<del>3.50</del>	<del>577.50</del>
03/30/2019	TPB	165.00	3.50	577.50
03/31/2019	TPB			
		165.00	6.20	1,023.00
04/02/2019	PMB			
		165.00	1.00	165.00
	PMB			
		165.00		0.00
04/04/2019	TPB			
		165.00	0.20	33.00
04/10/2019	PMB			
		165.00	1.50	247.50
	TPB			
		165.00	0.30	49.50
	TPB			
		165.00	3.30	544.50
04/11/2019	TPB	165.00	1.50	247.50
04/12/2019	TPB	165.00	4.10	676.50
04/14/2019	TPB			

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
04/15/2019	TPB	165.00	3.80	627.00
04/18/2019	TPB	165.00	7.20	1,188.00
04/19/2019	TPB	165.00	5.70	940.50
04/22/2019	CFF	165.00	6.70	1,105.50
	TPB	165.00	4.10	676.50
04/24/2019	PMB	165.00	12.10	1,996.50
	PMB	165.00	0.50	82.50
	PMB	165.00	5.50	907.50
	PMB	165.00	1.00	165.00
	TPB	165.00	10.70	1,765.50
04/25/2019	PMB	165.00	1.20	198.00
	PMB	165.00	1.00	165.00
	TPB	165.00	13.90	2,293.50

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

		<u>RATE</u>	<u>HOURS</u>	
04/26/2019	PMB			
		165.00	1.00	165.00
	PMB			
		165.00	0.30	49.50
	TPB			
		165.00	11.20	1,848.00
04/29/2019	TPB			
		165.00	0.10	16.50
	TPB			
		165.00	0.20	33.00
04/30/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.50	82.50
	TPB			
		165.00	0.20	33.00
05/07/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.40	66.00
05/08/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.30	49.50
05/09/2019	TPB			
		165.00	0.10	16.50
05/13/2019	TPB			
		165.00	0.10	16.50

Katz v. IVGID (State Court-Civil Matter)

Statement No: 965621

	<u>RATE</u>	<u>HOURS</u>
<b>For Current Services Rendered:</b>	<b>234.60</b>	<b>38,709.00</b>

<u>Recapitulation</u>			
<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>TOTAL</u>
Charity F. Felts	36.90	\$165.00	\$6,088.50
Thomas P. Beko	127.50	165.00	21,037.50
Brent L. Ryman	3.00	165.00	495.00
Paul M. Bertone	67.20	165.00	11,088.00

Expenses

06/07/2019	Photocopies: 1791 copies @ \$.15 each (see attached).	268.65
	<b>Total Expenses</b>	<b>268.65</b>

Total Current Work	38,977.65
Total Previous Billings	\$15,189.92

Payments

08/16/2018	Payment	-5,266.57
08/16/2018	Payment	-9,923.35
	<b>Total Payments</b>	<b>-15,189.92</b>
	Balance Due	<u>\$38,977.65</u>
	Please Remit	<u>\$38,977.65</u>

 **ERICKSON, THORPE &  
SWAINSTON, LTD.**

This invoice is in the review process and has not been approved for payment and has not been paid.

ATTORNEYS AT LAW

MAILING ADDRESS:  
P. O. Box 3589  
RENO, NEVADA 89505

99 WEST ARROYO STREET  
RENO, NEVADA 89509

TAX ID#: 88-0132965

TELEPHONE: 775.786.3930  
FACSIMILE: 775.786.4160

Incline Village General Improvement  
Attn: Susan Herron  
893 Southwood Blvd.  
Incline Village, NV 89450

Statement Date: 10/03/2019  
Statement No. 967312  
Account No. 25.47386

Katz v. IVGID (State Court-Civil Matter)

For all legal services rendered and costs advanced regarding the above-referenced matter.

FEES

		<u>RATE</u>	<u>HOURS</u>	
05/29/2019	TPB	165.00	0.20	33.00
06/11/2019	TPB	165.00	0.40	66.00
06/12/2019	TPB	165.00	0.10	16.50
06/13/2019	TPB	165.00	0.60	99.00
06/17/2019	TPB	165.00	0.10	16.50
06/19/2019	TPB	165.00	0.10	16.50
06/21/2019	TPB	165.00	0.50	82.50
06/24/2019	BLR			

Incline Village General Improvement

This invoice is in the review process and has not been approved for payment and has not been paid.

Page: 2  
October 03, 2019

Katz v. IVGID (State Court-Civil Matter)

Statement No: 967312

		<u>RATE</u>	<u>HOURS</u>	
		165.00	1.10	181.50
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.40	66.00
	TPB			
		165.00	0.40	66.00
06/26/2019	BLR			
		165.00	0.80	132.00
	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	3.20	528.00
	TPB			
		165.00	0.20	33.00
06/27/2019	BAD			
		125.00	3.00	375.00
06/28/2019	BAD			
		125.00	2.10	262.50
07/17/2019	TPB			
		165.00	3.40	561.00
07/29/2019	TPB			
		165.00	0.30	49.50
	BLR			
		165.00	0.50	82.50
08/07/2019	TPB			
		165.00	0.20	33.00
	TPB			
		165.00	0.20	33.00

*Order Granting RJN NPIAP Policy*



Incline Village General Improvement

This invoice is in the review process and has not been approved for payment and has not been paid.

Page: 3  
October 03, 2019

Katz v. IVGID (State Court-Civil Matter)

Statement No: 967312

For Current Services Rendered:

RATE    HOURS  
                  18.80    2,898.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>TOTAL</u>
Thomas P. Beko	11.30	\$165.00	\$1,864.50
Brent L. Ryman	2.40	165.00	396.00
Brett A. Dieffenbach	5.10	125.00	637.50

Expenses

10/03/2019

41.40  
41.40  
2,939.40  
\$38,977.65

-38,977.65

\$2,939.40

Please Remit

\$2,939.40

**EXHIBIT "C"**

ERICKSON, THORPE &  
SWAINSTON, LTD.

ATTORNEYS AT LAW

99 WEST ARROYO STREET  
RENO, NEVADA 89509

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THEKO@ETSRENO.COM

March 19, 2020

Richard P. Cornell, Esq.  
Law Office of Richard P. Cornell  
150 Ridge Street, 2<sup>nd</sup> Floor  
Reno, NV 89501

Re: *Katz v. IVGID*, Second Judicial Dist. Court Case No. CV11-01380  
Nevada Supreme Court Case No. 71493

Dear Mr. Cornell:

In follow up to our previous discussions, I have been authorized to present Mr. Katz with an offer to fully and finally resolve all claims (and potential claims) which arise from his litigation against IVGID. In this regard, in exchange for a waiver of any further right of appeal, IVGID is willing to waive all claims for the recovery of the additional fees and costs IVGID has incurred in defending against Mr. Katz's litigation. In essence, IVGID is willing to just walk away from this litigation if Mr. Katz will. In this regard, IVGID will not return any funds Mr. Katz previously paid to discharge the judgment IVGID held against him.

As I trust you are well aware, Mr. Katz has lost every claim he asserted against IVGID. Moreover, the dismissal of his action finally culminated in a very substantial award of attorney's fees based upon the Court's conclusion that Mr. Katz's actions were frivolous and the appellate efforts were frivolous. It is my belief that the Supreme Court will deem his ongoing appellate efforts suffered from the same fatal flaws. Over the course of this lengthy litigation process, Mr. Katz has never once been willing to even acknowledge the possibility that his views on the matters might differ from those of the court. One would think after losing every argument he has proffered, he might recognize that his arguments and claims lack reasonable merit.

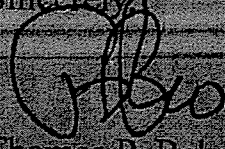
I think you and I (and even Mr. Katz) fully recognize that the chances that the United States Supreme Court will take this case are slim to none. In any event, they are not a sure thing. If you wish, I will help Mr. Katz file an appeal with the Nevada Supreme Court. The appeal will be open for approximately 14 days, after which time the appeal will be closed. I will be happy to discuss this further with you.



Richard Correll, Esq  
March 16, 2020  
Page 2

Please call me should you have any questions or concerns or should you wish to discuss this in further detail.

Sincerely,



Thomas P. Beko, Esq

TPB:dmr

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 27, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE ASSOCIATION OF GOLF MERCHANTISERS**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed<sup>1</sup>. However, *that’s not true*. As I have demonstrated so many times before<sup>2</sup>, they pay for the difference between budgeted revenues and budgeted over spending unilaterally assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the term “smoothing,” the RFF/BFF have paid for far *more*<sup>3</sup>. How else can one explain the rapid increase in Community Services and Beach Fund balances<sup>4</sup>? And one category of those expendi-

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([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))].

<sup>2</sup> The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf)] (“the 7/22/2020 Board packet”)] which made reference to: 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.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-10-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf)] (“the 4/10/2020 Board packet”)]; and, pages 82-83 of the packet of materials prepared by staff in anticipation of the Board’s June 13, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-13-2018.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf)] (“the 6/13/2018 Board packet”)].

<sup>3</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.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_7-20-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf)] (“the 7/20/2017 Board packet”)]

<sup>4</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” ([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))}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board

tures is the dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! For this reason on July 21, 2020 I made a public records request to examine public records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.<sup>5</sup>

My intent was to discover the dozens of third party organizations I believe IVGID is a member of, and for which the RFF/BFF are used to pay yearly membership fees and conference attendance.

On August 21, 2020 IVGID's PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."<sup>5</sup>

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with

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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))). Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

<sup>5</sup> My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to this written statement.



the Board and the public. And here I share records pertaining to the seventeenth such organization; the Association of Golf Merchandisers (“AGM”). And these are the purposes of this written statement.

**AGM**<sup>6</sup>: Ms. Herron never provided me with records evidencing the District’s membership in AGM. But in response to a different records request<sup>7</sup>, she did. And those records suggested that AGM was one of the third party organizations in which IVGID, or at least one of its employees, is a member.

**What is the AGM?** According to its web site<sup>6</sup>, “the Association of Golf Merchandisers is an... organization of golf-related merchandisers and vendors. Members include buyers, merchandisers, golf professionals, students, club managers, owners and suppliers to the golf industry. (Its)...mission... is to: educate – golf retail buyers/merchandisers and golf professionals, elevate – the golf merchandising profession, and enhance – communication between golf buyers and vendor partners...Additionally, over 150 vendor partners...support AGM retail-related educational programs and networking events.”

**IVGID is Paying At Least \$225 and Possibly \$375 Annually to the AGM For Employee Genevieve Popovitch’s<sup>8</sup> and Possibly Others’ Membership in the AGM:** We know this because of the several charges on the spreadsheet included in Exhibit “B” Ms. Herron has produced.

**What Does Any of This Have to Do With Making the Public’s Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF?**

**An Example of Staff’s Lack of Transparency and Deceit So You Wouldn’t Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>9</sup>. “In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online.”<sup>9</sup> IVGID assigns a Chart of Account

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<sup>6</sup> Go to <http://agmgolf.org/>.

<sup>7</sup> My September 17, 2020 request to examine IVGID procurement (credit card) charges from/to July 1, 2018-present for golf employees Darren Howard and Kyle Thornberg. Copies of that request, Ms. Herron’s October 23, 2020 response, and the spreadsheets prepared by Mssrs. Howard and Thornberg which evidence those charges to AGM, identified with asterisks, are attached as Exhibit “B” to this written statement.

<sup>8</sup> Ms. Popovitch is identified by IVGID (see <https://transparentnevada.com/salaries/search/?a=incline-village-general-improvement-district&q=Popovitch&y=2019>) as a “merchandiser” (a nice name for a retail sales person). Given her membership in the AGM is assigned to Championship Golf<sup>11</sup>, we have every reason to believe she works in the Championship Golf Pro Shop. And last year she was paid nearly \$56,000 in compensation. And an additional \$13,371.59 in benefits even though according to page 126 of the 2019-20 budget ([https://www.yourtahoepace.com/uploads/pdf-ivgid/2019-20\\_Operating\\_Budget.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf)), at best, she was a ten (10) month seasonal manager (“SM”) for a 4-5 month job; standard staff procedure.

<sup>9</sup> Go to <https://www.yourtahoepace.com/ivgid/financial-transparency>.

("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID's legend to its COA structure<sup>10</sup>, this expenditure has been assigned the following four COA numbers: 320.31.460.7340<sup>11</sup>. This series of numbers corresponds to: dues and subscriptions associated with Championship Golf. Now how would one know that truthfully, this charge was nothing more than payment of Ms. Popovitch's membership in the AGM? And what does this have to do with a legitimate recreation benefit? I submit *NOTHING!*

**Thus This Expenditure Was Not Only *NOT* Necessary, it Was Improperly Paid For With the RFF:**

**Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE LATEST 2020-21 BUDGET?**

**Since This is the Seventeenth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:**

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<sup>10</sup> This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on our... Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

<sup>11</sup> This number appears next to the August 25, 2020 \$225 charge to AGM. However, note that there is no "460" Division Code in IVGID's published account structure.

Organization	Yearly Dues	Running Total
BEAR League	\$ 250	\$ 250
Nev Rural Water Ass'n	\$ 343	\$ 593
North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
Reno Tahoe Territory	\$ 150	\$ 7,123
Nevada League of Cities	\$ 3,968	\$ 11,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 15,967
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471

**Conclusion:** Ms. Popovitch's membership in an organization which offers her "networking opportunities" with other golf merchandising retailers and vendors has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. In fact, I submit it has the exact opposite result! I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence<sup>12</sup>; providing over compensated and over benefited employment<sup>13</sup> to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask the Board to direct staff to discontinue expenditures such as this one, and to reduce the RFF by a like amount.

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!

<sup>12</sup> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 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>13</sup> IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

**Subject:** FW: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>

**Date:** 9/8/2020, 10:36 AM

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

Dear Mr. Katz,

As requested, I am re-sending you the August 21 response with 23 attachments. I don't know why you only got 20 attachments.

Susan

**From:** Herron, Susan

**Sent:** Friday, August 21, 2020 9:14 AM

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

**Subject:** RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Dear Mr. Katz,

This e-mail is IVGID's response to your records request dated July 31, 2020 which reads as follows:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization.
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization.
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above.
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.

I have attached the dues/subscriptions that I have located, to date, in response to your request. I will continue to work on this request as I do not feel that it is complete but I did want to get you what I had by the stated deadline. I am hopeful that the information that I have provided attached to this request might offer you an opportunity to narrow your request further.

Susan

**From:** Winqest, Indra S.

**Sent:** Friday, July 31, 2020 9:20 PM

**To:** [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)

**Cc:** Herron, Susan <[Susan\\_Herron@ivgid.org](mailto:Susan_Herron@ivgid.org)>; Tim Callicrate <[callicrate\\_trustee@ivgid.org](mailto:callicrate_trustee@ivgid.org)>; Matthew Dent <[dent\\_trustee@ivgid.org](mailto:dent_trustee@ivgid.org)>; Wong, Kendra <[Wong\\_trustee@ivgid.org](mailto:Wong_trustee@ivgid.org)>; Peter Morris <[morris\\_trustee@ivgid.org](mailto:morris_trustee@ivgid.org)>;



Sara Schmitz <[trustee\\_schmitz@ivgid.org](mailto:trustee_schmitz@ivgid.org)>

**Subject:** Re: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Thank you Aaron for following up. This is a significant request that will require a fair amount of staff time as well as Susan's. Susan's projected date in my opinion is fair. If done earlier, you will get it earlier.

Cheers, Indra

On Jul 31, 2020, at 3:27 PM, "[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)" <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)> wrote:

No I don't believe that I did.

Thank you for sending it again.

However, to make a requestor wait five (5) weeks?

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

From: "Herron, Susan"

Sent: Jul 31, 2020 3:08 PM

To: "[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)"

Cc: Tim Callicrate , Matthew Dent , "Wong, Kendra" , Peter Morris , "Winquest, Indra S." , Sara Schmitz

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Dear Mr. Katz,

Did you not receive/see the following message:

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

From: "Herron, Susan"

Sent: Jul 24, 2020 9:00 AM

To: "[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)"

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses

Dear Mr. Katz,

Thank you for your examples. I anticipate fulfilling your records request by August 21, 2020.

Thank you,  
Susan

**From:** [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) [<mailto:s4s@ix.netcom.com>]

**Sent:** Friday, July 31, 2020 2:05 PM

**To:** Herron, Susan <[Susan\\_Herron@ivgid.org](mailto:Susan_Herron@ivgid.org)>

**Cc:** Tim Callicrate <[callicrate\\_trustee@ivgid.org](mailto:callicrate_trustee@ivgid.org)>; Matthew Dent <[dent\\_trustee@ivgid.org](mailto:dent_trustee@ivgid.org)>;

**EXHIBIT "B"**



## RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

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**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**To:** "'s4s@ix.netcom.com'"  
**Subject:** RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg  
**Date:** Oct 23, 2020 1:13 PM  
**Attachments:** [Copy of Procurement Card PRA Howard Thornburg.pdf](#)

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Mr. Katz

This e-mail shall serve as IVGID's response to your records request dated September 17, 2020. Attached is a sheet with charges made by Mr. Howard and Mr. Thornburg. It should be noted that Mr. Howard began his employment with IVGID on 4/15/2019. If there is a transaction that you would like further information on, please advise and I will then further research. There are no other public records to be provided in response to your request without more specific information.

Susan

**From:** Herron, Susan

**Sent:** Friday, October 2, 2020 12:48 PM

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

**Subject:** FW: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

Mr. Katz,

Please recalendar this to October 23 as Staff is still working on obtaining the requested information.

Thank you,

Susan

**From:** Herron, Susan

**Sent:** Thursday, September 24, 2020 4:01 PM

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

**Subject:** RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

Dear Mr. Katz,

I am working on your request and anticipate having a response by October 2, 2020.

Susan

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

**Sent:** Thursday, September 17, 2020 2:55 PM

**To:** Herron, Susan <Susan\_Herron@ivgid.org>

**Subject:** Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Darren Howard and Kyle Thornburg

Hello Ms. Herron -

I would like to examine the following records pertaining to IVGID employees Darren Howard and Kyle Thornburg:

1. All IVGID credit card procurement charges made on IVGID credit cards issued in the names of Darren Howard or Kyle Thornburg from the period July 1, 2018 through and including the present;
2. All IVGID credit card procurement charges on IVGID credit cards issued in the names of anyone else other than Darren Howard or Kyle Thornburg for expenditures on behalf of either Darren Howard or Kyle Thornburg, from the period July 1, 2018 through and including the present;
3. Written evidence of staff approval by one or more IVGID employees other than Darren Howard or Kyle Thornburg of all of the credit card charges listed in paragraphs 1 and 2 above;
4. Written evidence of IVGID payments of all of the credit card charges listed in paragraphs 1 and 2 above, **240** as

records evidencing the chart of account numbers assigned by staff to all such payments;

5. All requests for reimbursement of IVGID expenses incurred by or on behalf of Darren Howard and Kyle Thornburg from Darren Howard or Kyle Thornburg the period July 1, 2018 through and including the present;

6. All requests for reimbursement of IVGID expenses incurred by or on behalf of Darren Howard and Kyle Thornburg from anyone other than Darren Howard or Kyle Thornburg, the period July 1, 2018 through and including the present; and,

7. Written evidence of IVGID payment of all of the expense reimbursements listed in paragraphs 5 and 6 above.

Thank you for your cooperation. Aaron Katz



Cardholder Name 1	Amount	Transaction Date	Merchant Name	Description
J. DARREN HOWARD	\$ 318.95	05062019	HOYS TOWEL SCENT	Scent for towels
J. DARREN HOWARD	\$ 4,335.75	05082019	PRESTWICK GROUP	Beverage station unit for ice/water machine
J. DARREN HOWARD	\$ 708.00	06062019	PGA MEMBER INFO SRVCS	Annual PGA Dues
J. DARREN HOWARD	\$ 632.43	06072019	ATLANTA TEXTILE DISTRIBU	Towels for carts
J. DARREN HOWARD	\$ 31.98	06112019	AMZN MKTP US M64J19P22 AM	For parking lot during shotgun starts and clinics
J. DARREN HOWARD	\$ 94.90	06232019	AMZN MKTP US M69LJ7KL0 AM	For Junior Camp Prizes
J. DARREN HOWARD	\$ 648.00	06272019	PGA MEMBER INFO SRVCS	PGA Annual Dues- Should go to 2018-2019 budget cycle
J. DARREN HOWARD	\$ 39.99	07092019	AMZN MKTP US MH6MY6821	Wand for pressure washer
J. DARREN HOWARD	\$ 39.99	07232019	AMZN MKTP US MA65M6LOI	Backup wand for cart barn champ
J. DARREN HOWARD	\$ 39.99	07232019	AMZN MKTP US MA82A5ZG2	Backup wand for Mountain Course
J. DARREN HOWARD	\$ 179.00	07292019	THAT'S GREAT NEWS	Plaque for 8th best in Nevada
J. DARREN HOWARD	\$ 733.00	08012019	PGA MEMBER INFO SRVCS	PGA Dues for Ashley
J. DARREN HOWARD	\$ 57.43	08142019	MOFOS PIZZA AND PASTA	Pizza for PGA Junior League Team
J. DARREN HOWARD	\$ 84.08	08292019	ROOKIES SPORTS BAR AND GR	Employee end-of-year outing after - no alcohol
J. DARREN HOWARD	\$ 421.71	09132019	ATLANTA TEXTILE DISTRIBU	Towels for cart service, should have gone in July but company just charged our card in September
J. DARREN HOWARD	\$ 4.53	09202019	USPS PO 3117610450	Postage for Application for Merchandiser award
J. DARREN HOWARD	\$ 5.53	09232019	USPS PO 3117610450	Mailing of scorecards requested by Scott McWethy
J. DARREN HOWARD	\$ 421.80	09232019	ATLANTA TEXTILE DISTRIBU	Towels for carts for Championship course
J. DARREN HOWARD	\$ 1,167.48	10102019	AIRBNB HMANCDYCAJ	Lodging for PGA Show
J. DARREN HOWARD	\$ 284.04	10112019	SOUTHWES 5262130076972	Genevieve PGA Show flight
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716085	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716087	pga show flights
J. DARREN HOWARD	\$ 456.48	10112019	SOUTHWES 5262130085302	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716809	pga show flights
J. DARREN HOWARD	\$ 550.00	10112019	SOUTHWES 5262130076971	Kyle PGA Show flight
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716084	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716086	pga show flights
J. DARREN HOWARD	\$ 25.00	10112019	SWA EARLYBRD5269852716810	pga show flights
J. DARREN HOWARD	\$ (1,167.48)	10182019	AIRBNB HMANCDYCAJ	Credit from lodging for PGA Show
J. DARREN HOWARD	\$ 28.39	10302019	AUSTINS	Lunch with Kyle, discuss budgeting process
J. DARREN HOWARD	\$ 135.23	12062019	IN CLUB CLEAN	Products to take away water spots on golf carts
J. DARREN HOWARD	\$ 914.79	12092019	AMZN MKTP US Z01QV0073	New enclosure for golf simulator and screen
J. DARREN HOWARD	\$ (25.00)	01162020	SOUTHWES 5269853158211	Credit from pga show airfare - no receipt
J. DARREN HOWARD	\$ (25.00)	01162020	SOUTHWES 5269853158208	Credit from pga show airfare - no receipt
J. DARREN HOWARD	\$ (25.00)	01162020	SOUTHWES 5269853158210	Credit from pga show airfare - no receipt
J. DARREN HOWARD	\$ 1,015.13	01162020	AIRBNB HM95WF89R9	PGA Show lodging
J. DARREN HOWARD	\$ 522.96	01162020	AIRBNB HM95WF89R9	PGA Show lodging
J. DARREN HOWARD	\$ 345.60	01242020	NATIONAL CAR RENTAL	PGA Show car rental
J. DARREN HOWARD	\$ 178.04	01242020	NATIONAL CAR RENTAL	PGA Show car rental
J. DARREN HOWARD	\$ (0.05)	01242020	FLORIDAYS RESORT ORLAN	PGA Show credit - no receipt
J. DARREN HOWARD	\$ 82.50	01242020	FLORIDAYS RESORT ORLAN	PGA Show lodging
J. DARREN HOWARD	\$ 42.50	01242020	FLORIDAYS RESORT ORLAN	PGA Show lodging
J. DARREN HOWARD	\$ 146.04	06062020	DISH NETWORK-ONE TIME	Connection for cable TV, NO receipt, done over the phone
J. DARREN HOWARD	\$ 648.00	06102020	PGA MEMBER INFO SRVCS	Yearly PGA Dues
J. DARREN HOWARD	\$ 2,500.00	06162020	DB IMPORTS, LTD.	Golf Shop Fixtures for Renovation of Clubhouse
J. DARREN HOWARD	\$ 2,451.60	06172020	DB IMPORTS, LTD.	Golf Shop Fixtures for Renovation of Clubhouse
J. DARREN HOWARD	\$ 97.95	06262020	AMZN MKTP US MS7KE2S10	Masks for COVID-19
J. DARREN HOWARD	\$ 253.23	07072020	AUTOPAY/DISHNTWK	Cable Hook-up for Mountain Course and equipment
J. DARREN HOWARD	\$ 26.00	07172020	GOLF COURSES AT INCLINE	PXG Fitting Day lunch for fitters
J. DARREN HOWARD	\$ 20.00	07192020	GOLF COURSES AT INCLINE	Lunch for Cobra fitters on fitting day
J. DARREN HOWARD	\$ 44.67	07222020	AMZN MKTP US MV4A121S2	COVID Masks
J. DARREN HOWARD	\$ 44.67	07222020	AMZN MKTP US MV7B392J1	COVID Masks
J. DARREN HOWARD	\$ 153.04	08062020	AUTOPAY/DISHNTWK	Monthly Dish TV for Mountain Course
J. DARREN HOWARD	\$ 225.00	08252020	ASSOCIATION OF GOLF MERCH	AGM Dues for Genevieve 320-31-460-7340
KYLE THORNBURG	\$ 135.00	12202018	ASSOCIATION OF GOLF MERCH	Association of Golf Merchandisers Receipt for Genevieve Popovitch

KYLE THORNBURG	\$	518.12	01072019	AIRBNB HMZAPM83AJ	
KYLE THORNBURG	\$	36.74	01092019	US GOLF ASSOCIATION	
KYLE THORNBURG	\$	758.00	01082019	CASCADE SUBSCRIPTION SERV	
KYLE THORNBURG	\$	(135.00)	01112019	ASSOCIATION OF GOLF MERCH	*
KYLE THORNBURG	\$	200.00	01162019	UNITED 0162925914456	
KYLE THORNBURG	\$	9.00	01162019	UNITED 0162925914803	
KYLE THORNBURG	\$	142.40	01162019	UNITED 0162434132571	
KYLE THORNBURG	\$	9.00	01162019	UNITED 0162925914802	
KYLE THORNBURG	\$	70.00	01192019	UNITED 0162607185354	
KYLE THORNBURG	\$	52.20	01222019	NYPD PIZZA OF LAKE CAY	
KYLE THORNBURG	\$	70.00	01252019	UNITED 0162607510834	
KYLE THORNBURG	\$	22.99	02142019	AMZN MKTP US MI38D5TRO	
KYLE THORNBURG	\$	199.75	03062019	PEPPERMILL FRONT DESK	
KYLE THORNBURG	\$	36.55	04042019	AMZN MKTP US MW58V4QB2	
KYLE THORNBURG	\$	434.95	04162019	NIKON E-COMMERCE	
KYLE THORNBURG	\$	254.97	04172019	AMAZON.COM MZ81P0AK0 AMZN	
KYLE THORNBURG	\$	76.95	04182019	AMZN MKTP US MZ4L73NS2	
KYLE THORNBURG	\$	120.85	04272019	AUSTINS	
KYLE THORNBURG	\$	71.90	05092019	AMZN MKTP US MN1AY2OX2 AM	
KYLE THORNBURG	\$	4.73	05092019	AMZN MKTP US MN9215JT1 AM	
KYLE THORNBURG	\$	498.57	05132019	ORR TEXTILE	
KYLE THORNBURG	\$	50.00	05132019	2RENO ACES 17173212	
KYLE THORNBURG	\$	275.00	05142019	SQ JARED HARE	No receipt received for employee transportation.
KYLE THORNBURG	\$	72.00	05132019	2RENO ACES 17173212	
KYLE THORNBURG	\$	400.00	05162019	GOLF GENIUS SOFTWARE	
KYLE THORNBURG	\$	758.00	05252019	CASCADE SVC	
KYLE THORNBURG	\$	648.00	06062019	PGA MEMBER INFO SRVCS	
KYLE THORNBURG	\$	536.00	06062019	PGA MEMBER INFO SRVCS	
KYLE THORNBURG	\$	289.90	06112019	AMZN MKTP US M647E5AD0	
KYLE THORNBURG	\$	38.99	06112019	AMZN MKTP US M68YN2AT0 AM	
KYLE THORNBURG	\$	20.00	06302019	SWA EARLYBRD5269843345651	
KYLE THORNBURG	\$	98.39	07012019	AMZN MKTP US MH9XY5Z32	
KYLE THORNBURG	\$	20.00	06302019	SWA EARLYBRD5269843345650	
KYLE THORNBURG	\$	265.96	06302019	SOUTHWES 5262493500682	
KYLE THORNBURG	\$	45.00	07082019	SP SIMPLESCORESHEETS	
KYLE THORNBURG	\$	293.12	07082019	JMK SPORTS INC	
KYLE THORNBURG	\$	2,700.00	07152019	GOLF GENIUS SOFTWARE	
KYLE THORNBURG	\$	225.00	07182019	ASSOCIATION OF GOLF MERCH	*
KYLE THORNBURG	\$	17.24	07212019	GOLF COURSES AT INCLINE	Lunch for Reps from XXIO/Cleveland
KYLE THORNBURG	\$	173.39	08282019	GARMININTL	
KYLE THORNBURG	\$	229.05	09132019	AMZN MKTP US ZN1KD5813	
KYLE THORNBURG	\$	16.98	09132019	AMZN MKTP US FF1KL46U3	
KYLE THORNBURG	\$	69.03	09172019	GOLF COURSES AT INCLINE	
KYLE THORNBURG	\$	40.00	09182019	AWARD ZONE	
KYLE THORNBURG	\$	182.80	10092019	PEPPERMILL FRONT DESK	
KYLE THORNBURG	\$	59.00	10222019	MOPOS PIZZA AND PASTA	
KYLE THORNBURG	\$	60.16	10302019	SQ MOUNTAIN HIGH S	
KYLE THORNBURG	\$	175.00	10302019	AWARD ZONE	320-31-410-7415
KYLE THORNBURG	\$	69.25	11102019	AMZN MKTP US 8W2VD76P3 AM	320-31-410-7415
KYLE THORNBURG	\$	84.10	11102019	AMZN MKTP US 7N0DM9473 AM	320-31-410-7415
KYLE THORNBURG	\$	(40.03)	12032019	AMZN MKTP US AMZN.COM/BIL	
KYLE THORNBURG	\$	173.19	12052019	HAUTLK RACK8885478438	
KYLE THORNBURG	\$	465.54	12072019	TITLEIST.COM	
KYLE THORNBURG	\$	150.00	12112019	ASSOCIATION OF GOLF MERCH	*
KYLE THORNBURG	\$	201.61	12152019	AMZN MKTP US YR6692BB3	
KYLE THORNBURG	\$	79.00	12182019	AMAZON.COM O223666K3 AMZN	
KYLE THORNBURG	\$	440.63	01132020	AMAZON.COM 9R09S30G3	
KYLE THORNBURG	\$	199.00	01142020	AMAZON.COM MV1EM4193	



## MINUTES

### **SPECIAL MEETING OF NOVEMBER 9, 2020 Incline Village General Improvement District**

The special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Monday, November 9, 2020 at 12 noon. This meeting was conducted virtually via Zoom.

#### **A. ROLL CALL OF TRUSTEES\***

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

Also present were District Staff Members Director of Finance Paul Navazio, Director

No members of the public were present in accordance with State of Nevada Executive Directive 006, 016, 018, 021, 026 and 029.

#### **B. INITIAL PUBLIC COMMENTS\***

Dick Warren said over the past few weeks we have been subjected to issues like the Burnt Cedar Pool Project, Tyler Technologies, the "Tree City Questions", and concerns around the Air Relief Valves associated with the Effluent Pipeline Project. In almost every situation Staff does not have answers for questions posed. Why is that? We have heard "ad infinitum" for years that we have great IVGID Staff; well, if we have great Staff why does IVGID have so many problems? Staff consists of both Managers and Employees, and if an organization has bad "Staff", it is probably due to bad "Management". And we have plenty of examples of Bad Management; just start with our General Manager, then proceed to our Director of Finance, HR Director and currently the wonderchild of Tyler Technologies, the Engineering Manager doing his very best to avoid competitive bidding on Capital Projects, and then think about recently departed Director of Public Works and it is easy to visualize where the issues are at IVGID. In any organization it is never an "Employee" problem, it is always a "Manager" problem. Lousy Managers produce lousy Employees, whereas good Managers produce good employees. Now what do you do in this kind of a situation? Logically, most competent organizations/companies would get rid of the worthless Managers, but IVGID seems to enjoy elevating and compensating worthless Managers. Think our District General Manager, this guy was given a compensation package of \$1.2-1.4 million over 3 years. But that is what your "apparently competent" (and he uses that term loosely) Board at the time decided to do. 17 years as an IVGID employee,

and this guy was going to change things? Really? Let us be honest, an incompetent General Manager will obviously translate to other incompetent Managers below him, and we obviously see that in folks like those identified above, individuals that really have no clue what they should do. For whatever reasons the IVGID Board of Trustees does not wish to take on the District General Manager and his worthless Managers. This is sad, but he is not surprised; collectively, the intestinal fortitude of our Board is somewhat lacking. So, since the BOT will not take on the incompetency of the current GM and his Direct Reports, the BOT needs, and must, force change by outsourcing every function that could possibly be outsourced. And he is talking Human Resources, Finance, IT, you name it, anything that outside firms can do. We will not get change at IVGID until the Management of IVGID is changed. Outsourcing will force change. Our worthless GM knows this, and this is why he abhors change; hopefully, the BOT will do the right thing. But then I wonder. Does our BOT have the gumption (the guts) to force change? I hope so, but I do wonder. Thank you!

Cliff Dobler said the sole agenda item violates Board Policy 3.1; there is no contract, only a proposal from Tyler of a software as a service agreement with four exhibits. The CIP funds of \$300,000 in the budget for human resources management payroll processing software which was a carryover from previous years. There is no capital budget for a new finance and accounting system. If IVGID seeks a new finance and accounting system, an account number, a project summary, and budget must be established. The finance and accounting system was never a priority project. The finance and accounting system was never on the five-year capital plan which now violates Board Policy 12.1. Board Policy 13.1 is violated as requirements for capital budgeting the finance and accounting systems have not been met. Now as to the memo, the not-to-exceed amount of \$891,438 cannot be reconciled from the Tyler proposal and excludes estimated travel expenses of \$69,870. The Staff memo states a combined upfront capital cost will be \$391,000 for both projects which of course exceeds the \$300,000 budget established for only the human resource project. Upfront by definition means in advance yet Staff has decided, without any justification, that a \$104,656 would be pushed off into next fiscal year thus being able to avoid a budget augmentation or reallocation from another line item. Talk about talking out of both sides of their mouths. The statement about amending the five-year capital plan is the red herring. A plan is not a budget and there is no NRS requirement to amend the capital plan. Our new lawyer has decided since the Tyler contract allows IVGID to cancel the contract if a future Board does not appropriate money is utter nonsense since IVGID would have to prove there is no money. So let's get this right – in order to be successful in implementing the new software where the costs for a five-year period will almost be \$1,000,000 yet management is suggesting that the Board is

only required to appropriate \$286,000 which they think will be spent this year and ignore the costs and requirements for entire Tyler contract. At the same time, the General Fund at June 30, 2020, has excess funds of \$2,750,000 of which \$1,000,000 could be committed immediately and future Board's would not then be required to address appropriating money and it would ensure that the project is completed successfully. Holding money in the General Fund with no purpose and burdening future years with outstanding commitments should not be entertained by this Board.

Judith Miller said she wanted to set the record straight on some statements made at the last meeting and elsewhere. Few people know what Aaron's lawsuit was actually about. It was never about exacting money from the District. It was about getting answers. Sadly, our courts refused to consider the substantive issues brought before them, for declaratory relief, Here, a request that the court declare whether IVGID was acting properly and within its limited powers. Consequently, those same issues persist today e.g. does IVGID conform to Dillon's Rule that limits the powers local governments may exercise? And another citizen, Mark Smith, has filed a lawsuit against IVGID over public records. Our public records retention policy hasn't been updated for 20 years and it does not include email. When a public agency refuses to provide a record, a lawsuit is the only option available. There was nothing frivolous about the request to obtain a document that Staff waved in front of the public at a Board meeting. If a judge decides that a document is just a draft or privileged, should a citizen have to pay the District's legal costs for exercising their right to petition the court. Furthermore, my husband made no personal attacks; he brought meticulously documented and justifiable criticism of actions that elsewhere would have been considered unethical, illegal or at a minimum highly questionable. Why didn't IVGID management counter any false claims that offended its employees? Instead the public kept hearing empty phrases like "Oh, there is misinformation" with no explanation of exactly what was amiss. If good employees have left the District, it was because management didn't support them. The only attempt to settle was after 10 years of legal battles. IVGID's only offer was that my husband just walk away and the District wouldn't seek more legal fees even though their attorneys knew what they finally admitted at the October 27 meeting. It just wasn't worth the risk to attempt to recover additional fees. Judge Flanigan's decisions in this case were just as wrong as the ones he made against the League to Save Incline Assets which spent more than 10 years battling his rulings, supporting government and dismissing citizens' arguments. Unfortunately, my husband didn't have the deep pockets to hire a team of high powered attorneys to counter the District's only weapon – character assassination.

## Minutes

Meeting of November 9, 2020

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Aaron Katz said he has several written statements to submit and he wants to talk about the payroll services. He agrees with Mr. Warren about outsourcing. Our former District General Manager used to tell us why outsource when we have competency, we don't have the competency. Outsource legal services, outsource engineering services, outsource tree services, yet we can't do payroll because we are special; then make ourselves not so unique and special. He would urge RFP's on payroll. Procurement cards – totally out of hand, public doesn't get to see what is charged, time and time again there are outrageous expenditures so when is the Board going to put its foot down? He can't imagine anything that requires a procurement card. Memberships – over \$50,000 and he is asking for a Board investigation. Public records – haven't gotten anything new, where is the evidence for reimbursement for the NCGA? He really hopes the Board will address these matters. If Trustee-elect Tonking is listening, you bring a new perspective so address all of these wrongs.

Ray Tulloch said he wanted to address the proposal on the table as he has background in this area. It was suggested previously that we could cancel, that is not an option. Show implementation and maintenance as capital; both should be capital so do so at the full value. It is a cardinal sin to split projects and that the proposal should be for \$891,000 over five years. Also Staff claimed \$125,000 for licensing, if \$50,000 isn't removed, it is still \$125,000 per year. There is no indication of the value of the savings and where they may be realized therefore it should be assumed the savings is net zero. There is no estimate of Staff time for the implementation. We can't have a vendor just dump a system on us and he would estimate the Staff time to be about 1,000 and 2,000 hours. Based on his experience, this is just another standalone system and he expects the total to be a lot more.

Margaret Martini said a fiscally responsible Board would take to heart what Cliff and Ray just told you; a fiscally responsible Board. Obviously, the Board members do not have the financial expertise or knowledge that either Cliff or Ray or others have said so looking to even begin to accept this proposal, with no capital budget and it's not officially on the capital plan, is just another Staff and management debacle. She takes issue with this whole thing as it seems like it is being shoved in there, being scooted through, and on the recommendation of Staff. This is no way to this and the Board needs to think about this, study it and reach out to Cliff and Ray. So recognize your shortcomings Board and reach out to someone who actually has knowledge in this field. Don't take Staff's recommendation and reach out to the experts.



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

Chairman Callicrate asked for changes to the agenda. Trustee Schmitz asked to read something from Policy 3.1.0. Chairman Callicrate asked District General Counsel if this was appropriate at this time. District General Counsel Josh Nelson said yes, if it is related to the approval of the agenda. Trustee Schmitz said yes, it is and read from Policy 3.1.0, subparagraph 0.4 and said that the point was that the contract was not part of this packet. Chairman Callicrate thanked Trustee Schmitz and stated that the agenda was approved as submitted.

**D. GENERAL BUSINESS (for possible corrective action)**

- D.1. Review, discuss, clarify and potentially ratify the Board of Trustees' October 27, 2020 action to authorize the General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resources Management/ Payroll Processing System and concurrent implementation of new Finance and Accounting System for a combined up-front capital project cost of \$391,438 (CIP#1315CO1801) via a five-year service agreement with annual maintenance costs of \$125,000 per year (years two through five), resulting in a total not-to-exceed cost of \$891,438 and amend Five-Year Capital Improvement Plan to provide supplemental funding (Requesting Staff Members: Director of Human Resources Dee Carey, Director of Information Technology Mike Gove and Director of Finance Paul Navazio)**

District General Counsel Nelson gave an overview of the procedure and way it is coming back to the Board. District General Manager Indra Winquest then followed up with confirmation of what District General Counsel Nelson stated and provided an overview of his perspective on this item. Director of Finance Paul Navazio then gave an overview of the financial aspects of this item.

Trustee Dent said he missed the meeting, watched the Livestream, spoke to the Director of Finance, and that we don't have a budget for Finance and Accounting. We went down this road and then about a year ago decided we want to include Finance and Accounting and we have now gotten to a place where we don't know if this is the right decision – how did we get here and how do we feel confident with no other comparisons? Director of Finance Navazio acknowledged that Staff, long before his arrival to the District in

March, that the project as approved was the Payroll/Human Resources system. Also, it was understood that a replacement of the District's Finance and Accounting system was something that we needed and would pursue. While it is accurate that Finance and Accounting was going to be a follow on as a separate project it was determined that having an integrated system is more efficient and more suited to the District's needs. As Staff was narrowing down their selection, Tyler Muni was emerging as the leader. He has experience with them. Staff had an opportunity to look at what a system would be like with a full system. In the October 27, 2020, packet there was an option for Payroll/Human Resources. When Staff discussed Finance and Accounting, we were presented a quote for a combined system which was a very good cost for a full implementation. In a perfect world, we would do Finance and Accounting first or at the same time, however the District has a fairly aggressive schedule for Human Resources/Payroll. Staff presented to the Board, an expansion of the scope of the project albeit at an additional cost, as Staff believes that concurrent implementation is the way we would recommend the Board authorizes us to proceed. This alternative was provided because it was less expensive and thought to be a possibility for an integrated system. Trustee Dent said he understands the efficiencies for both systems however we don't have any other pricing from any other technologies on Finance and Accounting systems. He was not at that meeting but he does appreciate being heard. Return on investment and efficiencies for the District, have generally been spoken to, however we didn't get any kind of evaluation from Tyler that shows the savings or less positions. Overall, do we have anything that kind of lays out that ROI for the District? District General Manager Winquest said that it was not in the budget in 2020/2021 is because we had been in discussions with our previous Director of Finance and General Manager and it was determined to not put it into our CIP. His direction was to wait until we brought on our new Director of Finance. When he got here, our purpose was to update that but he wanted to try and give him some time to be up to speed. We have an opportunity through this process to do as proposed. Staff has been through three transitions of software, yes, it is challenging and you learn a lot. He asked that question back then and it is hard to get a good understanding on that ROI until you go through a cycle or two however we do know that we will have better transparency, it will help with internal controls, and then this will allow Staff to focus on other things. Director of Finance Navazio said it is a good question and that his experience is that it is pretty hard to quantify the ROI on system implementation. What he is looking forward to is retooling the workflow processes to be less manual thus making it much more streamlined. There is a big priority to tighten up internal controls and a good



financial system can help greatly with that by ensuring the various authorities. He does have experience with Tyler Technologies on doing monthly end reporting, etc. and we are hoping that we will be able to come back and tell the Board what the actual efficiencies and savings are. Staff hopes to see quicker and better reporting and meeting the needs for this information. Trustee Dent said he would appreciate Staff letting the Board know how we got here and that the more we can include in future budgets, so we know what is coming down the pipeline, the better. He understands changes along the way, as he has been through two of them himself, and understands the bandwidth and then creation of more efficiencies so thank you for that. He does support new technologies especially at the beaches. He is all for technologies and we could have prepared a little bit better for this therefore he would ask Staff, with future items, to take back this constructive criticism – how do we better prepare, have everything in the packet, etc. Appreciates addressing his questions. Director of Human Resources Dee Carey said that she would reiterate what has already been said and that this was an opportunity to be proactive instead of reactive. Trustee Schmitz said that this project doesn't have Staff time included in the overall project. This will be a Staff intensive project so why is that being excluded from the project cost? Director of Finance Navazio said that is a good question and clearly there will be an extensive amount of Staff time that will need to be expended. It is an area where we can have a discussion as we make a distinction on capital projects versus engineering. Most of the Staff time associated with this project is already is covered in baseline Staff. There are other costs that aren't included such as District General Manager time, District General Counsel time, etc. However, we do need to have a discussion about this aspect in the future. Staff costs are included and it will be important to track it but we are not adding Staff. Trustee Schmitz said that District General Manager Winqest said that if additional resources are needed, that he will be hiring and augmenting as needed, so are those charges not going to this project? Director of Finance Navazio said it is one thing if it is coming to the District General Manager and the Board for vacancies when we are less than 100% staffed. As we go through this effort, and assuming we are fully staffed, if there was a decision to have just a project manager focused on this project, those costs would be appropriate to add to the project and charged thereto. Trustee Schmitz said that she realizes that the path that our former District General Manager took us down has created a systems problem that we are trying to fix. Additionally, we have, in the near past, expended some dollars in software that might have been poor choices and were not in our five year capital program. Unfortunately, we are where we are right now, not on our 5-year capital

program, and we haven't fully vetted the needs of that system. It doesn't sound like there are other firms that might better meet the District's needs. The other thing is that when our new Director of Finance came on board, he indicated to her that something that he would always do is to present a cost benefit analysis and a ROI which the Board hasn't seen but it is important to share with Board and the public. In the memorandum, it mentioned there would be less time spent on onboarding thus we should have had a staffing model. This is really, really close and Staff has done due diligence but Staff just needs to go one more step and provide ROI information so we can truly make an informed decision. Chairman Callicrate said it appears that we are straying from the original intent so he just wants to check in with District Legal Counsel as these are all valid points but he is getting a little anxious. District General Counsel Nelson said no, you are okay as the Board can discuss the relative merits of the action. Chairman Callicrate said thank you for the clarification. Trustee Dent said that it is his understanding that Phase 1 is the Human Resources/Payroll piece and that first real steps are kind of lean in to the Finance and Accounting. We discussed that at the Audit Committee level so can we work through the Audit Committee to help out with that process? It does fit into the purview of the Audit Committee and have members that would be interested. Director of Finance Navazio said that we did touch on that at October 27, 2020 Audit Committee meeting and noted that it is a great opportunity to look at the District's chart of accounts and noted that the Audit Committee is already set up to help with other things. The chart of accounts has evolved over decades and this is the opportunity to refresh it to meet our needs going forward. There is an opportunity to work with the Audit Committee and the Board to meet the financial needs and that will be a collaborative process. Trustee Dent said he appreciates the answer. Chairman Callicrate asked if Trustees Wong or Morris had any comments; Trustee Wong said she had no comments and Trustee Morris said he had no comments. Trustee Schmitz said that the Board wasn't provided the contract with this packet and that Staff is referring back to the previous packet so what is in this packet that isn't in the current contract as modifications/refinements have been made and we weren't privy to them. Director of Finance Navazio said that the Board did receive the service contract which has the unit prices, the contract is fairly consistent with a project of type, and that Staff has incorporated the critical items.

Trustee Dent made a motion that the Board of Trustees ratifies the Board of Trustees' October 27, 2020 action to authorize the General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resources Management/Payroll

Processing System and concurrent implementation of new Finance and Accounting System for a combined up-front capital project cost of \$391,438 (CIP#1315CO1801) via a five-year service agreement with annual maintenance costs of \$125,000 per year (years two through five), resulting in a total not-to-exceed cost of \$891,438 **and** requests Staff to bring a budget augmentation for the full amounts and direct the Director of Finance to work with the Audit Committee to improve the chart of accounts.

Trustee Morris said that he wants to check with District General Counsel that what Trustee Dent proposed would keep us in line with the recommended motion. District General Counsel Nelson said it is within the scope of the agenda item and that the direction is to bring it back and will make sure augmentation is brought back.

Trustee Morris seconded the motion. Chairman Callicrate asked for further comments.

Trustee Schmitz said she will be voting no for four reasons – (1) agenda was not in compliance with Policy 3.1.0; (2) financial system is not in the five-year capital plan nor have we appropriated funds; (3) no ROI; and (4) no cost benefit analysis. Because of the lack of those things, she is not in favor of this incentive. She is very much in favor of technology however to make a fiscally responsible decision; they need to be included.

Chairman Callicrate hearing no further comments, called the question, with Trustees Callicrate, Dent, Morris and Wong voting in favor of the motion and Trustee Schmitz voting opposed; the motion passed.

Chairman Callicrate said that he is not dismissing what was said as all comments are well intended and that due to the urgency, he appreciates this moving forward. He then asked Staff to be diligent on oversight as this is an expensive roll out and hopefully efficiencies will be brought forward.

#### **E. FINAL PUBLIC COMMENTS\***

Margaret Martini said it is still the same old story; not complete packets, Staff wagging the tail of the dog, and she doesn't think that was a decision that was made thoughtfully by the Board and she thinks that in being in violation of one of our she doesn't know. It's just absolutely unconscionable that this happened.

Judith Miller said that the District has taken some legal action against others besides my husband without Board approval. Because the lawyers delaying billing for months, even years, the IVGID Board have no knowledge of how much has been spent. At the August 25, 2015 Board meeting, the District Counsel Devon Reese falsely reported to the Board that the District's was covering the costs of defending the District in the Katz lawsuit even after the POOL/PACT had withdrawn coverage because there was no claim against the District for money. For the same reason, the District's legal expenses in the Mark Smith case are not covered. My husband has succeeded as a taxpayer's advocate and watchdog to curb waste and require public bidding for some big ticket items like the carbonated beverages, ski rental equipment, and periodically for media buys. But much work remains. When she and Aaron moved here 13 years ago, like most newcomers, we had no idea what a GID was. We started attending meetings and soon learned that neither did the Board or Staff. To this day, IVGID still describes itself as quasi-public. Hopefully, our new attorney can confirm the definition of quasi-public and recommend to not use this term which describes a private sector organization even with the ordinary use of quasi means that it appears to be one thing but is actually not. IVGID is actually public not quasi-public. The District has grown exponentially over the past decades with over 1,000 W2's issued last year. For years, Trustees were told they were just here to set policy. Without oversight or formal internal controls, things were just getting out of hand. Thankfully, the current Board has made some great strides in providing oversight not just creating policies that are ignored. We now have an excellent Audit Committee including knowledgeable community members working to develop internal controls and unravel the convoluted accounting practices that even our new Finance Director terms confusing and weird. We have many other talented and generous community members ready and willing to help where needed. Hopefully, citizens will never have to again file lawsuits to get answers. Going forward our Board must continue its oversight effort and encourage more public participation. Staff should be proud of the fact that they are public employees not quasi-public and be mindful that public service is a public trust. The community should wholeheartedly support our dedicated employees but hold accountable those who would violate that trust.

Cliff Dobler said he appreciates the Board actually committing funds for this project because it will be about one million bucks and we had the money in reserves in the General Fund and now that can be set aside and not used for silly other things. He appreciates Trustee Dent doing that very much as it was very smart on his part. Number two, what he cracks up about with this Tyler deal is that the very first thing they have as a getting started is the chart of accounts and that was supposed to be done October 2020. It is now November 2020 and we haven't even started on a chart of accounts and he has some very good ideas on that which he would like



to express and clarify quite a bit in our reporting. Now the most important thing and he thinks that he kind of demands it but he also thinks that everyone would want to be on board. If you take a look at the capital plan besides the million dollars you already committed, we have on the plan \$403,000 for service storage and then a whopping \$515,000 for replacement of laptops, peripheral equipment and desktop printers and then there is another \$500,000 to redo the billing software at the utility company so it looks like we are up to a couple of million bucks now and then he understands that the Vermont system is not worth a plugged nickel and he doesn't know about the system up at Diamond Peak. So it would seem to him that if we can have 45 pages regarding punch cards, at some point somebody might want to put their arms around the idea of why doesn't somebody lay out all the software we have, what we are using and what we do or don't need and kind of get an idea of if we have a project here that is probably bigger than the Burnt Cedar pool or replacing all of Diamond Peak. Last but not least, being 72 years of age he just wants to let the General Manager know that when you make the statement, he thinks that it was 5 times, that you know that this is going to do this and you know that this is going to do that. Predicting the future is a very, very hard thing to do and you might want to consider using the word, and he would think it may or it may happen but knowing the future you shouldn't be working here, you should take the left hand or the right hand of God.

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

The meeting was adjourned at 1:22 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 Joy Gumz – E-mail dated Monday, November 9, 2020 11:48 a.m. –  
Subject: Public Comments

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Initial Public Comment – Things your Recreation Facility Fee (“RFF”) pays for which

Minutes

Meeting of November 9, 2020

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have nothing to do with making public reception facilities available for your use  
– Here the IVGID Quarterly Magazine, Part Two

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Public Comments – Chairman Callicrate’s true colors have again been shown. He’s nothing more than the product of the IVGID culture which deceives, misrepresents and doesn’t share the truth

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) Facility Fees which are needlessly spent on membership dues in all sorts of third party organizations – Here the International Society of Arboriculture

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) Facility Fees which are needlessly spent on membership dues in all sorts of third party organizations – Here the Society of Municipal Arborists

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) Facility Fees which are needlessly spent on membership dues in all sorts of third party organizations – Here Tree City U.S.A.



## Herron, Susan

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**From:** J Gumz <j.gumz1@gmail.com>  
**Sent:** Monday, November 9, 2020 11:48 AM  
**To:** Herron, Susan  
**Subject:** Public comments

**Follow Up Flag:** Follow up  
**Due By:** Thursday, November 12, 2020 4:00 PM  
**Flag Status:** Flagged

Please include the following in public comments for BoT Nov 9 mtg.

Thank you.

J. Gumz

Incline Village, NV

\*\*

Comments – 11/09/2020

Before one embarks on a package software implementation, there should be more than a contract with a software company. This proposed project does not address PROJECT MANAGEMENT.

Where is the statement of requirements with priorities: mandatory vs. nice to have ?

Where is the comparison of how the software packages met those requirements?

Where is the project charter, including

- justification for the project, including how benefits will be obtained
- estimated costs: capital, operations and maintenance
- key risks and how they will be managed
- who will be on the project team (internal staff only) and their roles
- an estimated timeline for the project with milestones
- scope of the project, objectives and high-level requirements
- the systems that are in scope to be replaced and what is OUT of scope.

Without project management, software implementations FAIL. How do I know this? Because I worked implementing Human Resources and Payroll systems for years including PeopleSoft and Squaw Valley USA.

The total project costs is massively understated as only software costs are mentioned. What about consultant's costs, training, hardware and other software implementation costs? These costs could be MUCH MORE than the actual software itself; I have researched this and presented at international conferences on implementing package software.

Having reviewed the material provided to the Board, the information is deficient to approve a software purchase or software implementation project.

In addition, deficiencies in internal controls must be rectified before a software implementation is even attempted.

The above list must be compiled in writing and presented to the Board; the agenda item is incomplete without PROJECT MANAGEMENT and a proposed PROJECT CHARTER.

And what is the urgency of this project compared to the effluent pipeline, repair of Burnt Cedar Pool, or other projects? There is no ranking of projects, which is another deficiency.

Management is fiscally irresponsible to propose this project to the Board, and the Board should refuse to ratify.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – INITIAL PUBLIC COMMENT – THINGS YOUR RECREATION FACILITY FEE (“RFF”) PAYS FOR WHICH HAVE NOTHING TO DO WITH MAKING PUBLIC RECREATION FACILITIES AVAILABLE FOR YOUR USE – HERE THE IVGID QUARTERLY MAGAZINE, PART TWO**

**Introduction:** At the IVGID Board’s September 30, 2020 meeting I submitted a written statement<sup>1</sup> wherein I criticized the District’s publishing of the IVGID Quarterly as an unnecessary/wasteful expenditure in excess of the limited basic powers available to any general improvement district (“GID”). I asked and answered the question “**Who is the IVGID Quarterly is Really For?**”<sup>2</sup> Let me remind the reader:

“Staff, staff, staff...Take a look at some of the articles which appear in the magazine. What we see are subliminal efforts to justify authors’ and their public employee colleagues’ public employment...The articles in the magazine paint our public employees in a positive light...The magazine is used as a propaganda piece by staff/the Board. ‘Look at our recreation venue managers. Look at all we’ve accomplished. Look at our trustees (for re-election purposes)...Look how wonderful we’re doing.’”

Now take a look at the latest edition of the IVGID Quarterly; IVGID’s 2019/20 Annual Report<sup>3</sup>. As one goes through the pages, my description of this rag could not have been more “right on.” Moreover, this marks the first edition where an “annual report” has been proffered<sup>4</sup>. What a complete waste of our RFF. And that’s the purpose of this written statement.

**How Much of Your RFF Was Spent on This Edition of the Quarterly**<sup>5</sup>? In my September 30, 2020 written statement I broke down these costs<sup>6</sup>. Let me include them in the spreadsheet below:

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<sup>1</sup> See pages 265-291 of the packet of materials prepared by staff in anticipation of the Board’s October 27, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027\\_-\\_Regular\\_-\\_Searchable\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable_1.pdf) (“the 10/27/2020 Board packet”).]

<sup>2</sup> See page 270 of the 10/27/2020 Board packet.

<sup>3</sup> Interestingly, staff have neglected to post an electronic copy of this edition of the IVGID Quarterly so I cannot point to it. However if I could, it would most likely be linked to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Qrtly\\_Nov2020.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly_Nov2020.pdf).

<sup>4</sup> If one goes to <https://www.yourtahoeplace.com/ivgid/resources/ivgid-quarterly>, one can view all past issues of the magazine. Note that *nowhere* does a past annual report exist.

<sup>5</sup> Note that Tim Callicrate, Peter Morris and Michaela Tonking don’t pay the RFF because none is a parcel/dwelling unit owner.

<sup>6</sup> See pages 267-268 of the 10/27/2020 Board packet.

IVGID Costs Per IVGID Quarterly Issue	
Mailing Costs	\$ 4,041.09
Add'l Printing Costs	\$ 1,706.68
Tahoe Daily Tribune Insertion Costs	\$ 273.47
Unreimbursed Staff Time <sup>7</sup>	\$ 10,000.00 <sup>8</sup>
Totals	\$ 16,021.34
<b>Cost Per RFF Assessee<sup>9</sup></b>	<b>\$ 1.95</b>

Putting aside the fact that none of this cost has anything to do with making the District's recreation venues available to be used by those whose parcels/dwelling units are assessed, do you as a parcel/dwelling unit owner feel that this portion of your RFF has been well spent?

**Why the Need For an IVGID Quarterly Annual Report When the District Publishes an Allegedly "Award Winning" Comprehensive Annual Financial Report<sup>10</sup> ("CAFR")?**

**Conclusion:** This is more evidence we can't trust our staff to limit their expenditures at local property/dwelling unit owners' expense, to just those which provide special benefits to those whose properties are involuntarily assessed, and none others. Without those unnecessary and wasteful expenditures that I and others have heretofore called to the Board's attention, realistically, the RFF/Beach Facility Fee ("BFF") can at the very least be substantially reduced, if not eliminated altogether. And that's exactly what the Board should do. Eliminate the subsidy of the RFF/BFF on expenditures such as the IVGID Quarterly, and then reduce the RFF/BFF by a like amount. Are you Michaela Tonking going to bring your represented "fresh perspective" to eliminating this wasteful expenditure? Are the

<sup>7</sup> Marketing manager Paul Raymore, is the IVGID Quarterly's managing editor. Communications coordinator Kari Ferguson is its copy editor. 17 other IVGID employees were contributors.

<sup>8</sup> This is an estimate, and probably a very low one. On July 1, 2020 I made a records request upon IVGID's Public Records Officer ("PRO"), Susan Herron, asking to examine records evidencing the time each contributing staff member devoted to performing any work whatsoever associated with the Spring 2020 edition of the IVGID Quarterly. On July 7, 2020 Ms. Herron provided this response: "staff doesn't keep track of their time and therefore there are no public records to provide" (see page 276 of the 10/27/2020 Board packet). Staff have no standing to dispute my estimate.

<sup>9</sup> According to IVGID [see page 106 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"), there are 8,203 parcels/dwelling units assessed the RFF.

<sup>10</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency/cafr>.

remainder of you Board members going to take away staff's budgeting for excessive spending? Or are you Board members going to continue business as usual?

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 NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – PUBLIC COMMENTS – CHAIRPERSON CALLICRATE’S TRUE COLORS HAVE AGAIN BEEN SHOWN. HE’S NOTHING MORE THAN THE PRODUCT OF THE IVGID CULTURE WHICH DECEIVES, MISREPRESENTS AND DOESN’T SHARE THE TRUTH**

**Introduction:** For years I and others have wondered how seemingly good and honest members of our community suddenly turn into IVGID staff cheer leaders after being elected to the IVGID Board. It is as if they blindly drink the kool aid generously parsed out by staff (ala Jim Jones<sup>1</sup>), and then miraculously and unqualifiedly embrace what has become known as the IVGID culture<sup>2</sup>. And now we see that this is exactly what has happened to Tim Callicrate, our current IVGID Board chairperson. Demonstrating the latest example of this phenomena is the purpose of this written statement.

**Tim’s Election as IVGID Board Chairperson<sup>3</sup>:** Prior to Tim’s election as IVGID Board chairperson, he was part of the minority opposition on the Board; an opposition I and others support. Tim would oftentimes tell me, Judy and others “he knew the IVGID situation was bad before recently elected<sup>4</sup>, however, he never knew it was as bad as it really is” and the public should just give him a chance to correct it. Which is what I and others have done

**For Months the Public Has Been Waiting For Tim to Correct the Problems He Never Knew Were as Bad as They Are:** But he *hasn’t*. And nothing can be clearer than Tim’s refusal to: return to public comments at Board meetings before each general business matter is voted upon, in addition to at the beginning and end of each public meeting agenda item; and, return inclusion of public correspondence into Board packets.

**And Now Tim’s Full Transformation, as Displayed at the Board’s October 27, 2020 Meeting:**

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<sup>1</sup> “Jim Jones was a notorious cult leader. As the self-proclaimed messiah of the Peoples Temple religious cult, Jones promised his followers utopia if they followed him. On November 18, 1978, in what became known as the Jonestown Massacre, Jones led more than 900 men, women and children to their deaths in a mass suicide via cyanide-laced punch (spawning the metaphor ‘Don't Drink the Kool-Aid’)” [see <https://www.biography.com/crime-figure/jim-jones>].

<sup>2</sup> A culture where our staff deny they are public employees and care more about themselves, their fellow public employee colleagues, and targeted special interests in our community, than the local property owners they were elected to serve.

<sup>3</sup> This took place at the Board’s January 22, 2020 meeting [see page 59 of the packet of materials prepared by staff in anticipation of the Board’s February 12, 2020 meeting {“the 2/12/2020 Board packet” ([https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_2-12-2020.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-12-2020.pdf))}].

<sup>4</sup> Tim was first elected to the IVGID Board in 1996.



**Whether the Board Should Direct Attorney Beko to Pursue a Fraction (Maybe \$70,000) of the Hundreds of Thousands of Dollars He Billed the District to Defend Against Two Appeals in the Katz Litigation:** This was agenda item K(1) for the Board's October 27, 2020 meeting<sup>5</sup>. And rightly, the Board unanimously voted no.

**But it was Tim's Gratuitous Statement Regarding This Agenda Item Spewed at the Board's October 27, 2020 Meeting:** to which I take objection. There he stated:

"There were attempts made to settle this far earlier than just this last year, on many occasions, that were rebuffed or rebuked by Mr. Katz's attorney."<sup>6</sup>

**Tim's Statement Was Untruthful:** Before publicizing this fact now, on November 6, 2020 I sent Tim an e-mail providing the truth<sup>7</sup>. Listen to my attorney's response to Tim's statement:

"Wow! What a bunch of liars!"

**And it Wasn't Just Tim Who Failed to Speak or Act the Truth:** Take a look at Trustee Morris on the 10/27/2020 livestream. See how he emphatically shakes his head in agreement with Tim's misstatement.

**Either Tim and Peter Morris are Purveyors of Untruths, or Both Have Bought Into the Untruths of One or More Others, Hook, line and Sinker:**

**So I Gave Tim the Opportunity:** to share the evidence he has, if any, which supports his misstatement re settlement, or to publicly apologize<sup>6</sup>. And what did he do? *NOTHING!*

**Why it is Relevant That Tim and Peter Have Not Shared the Truth About Settlement Efforts in the Katz Appeals Prior to Incurring \$533,000 or More in Attorney's Fees:** Listen to the District's former attorney, Devon Reese, at the Board's May 18, 2016 meeting:

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<sup>5</sup> See pages 47-49 of the packet of materials prepared by staff in anticipation of the Board's October 27, 2020 meeting ["the 10/27/2020 Board packet" ([https://www.yourtahoepace.com/uploads/pdf-ivgid/1027\\_-\\_Regular\\_-\\_Searchable\\_1.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable_1.pdf))].

<sup>6</sup> The District livestreams its Board meetings (<https://livestream.com/accounts/3411104>) and the livestream of the Board's October 27, 2020 meeting ("the 10/27/2020 livestream") appears at <https://livestream.com/ivgid/events/9372359/videos/212639393>. The quote language can be viewed starting at 1:20:15 of the 10/27/2020 livestream.

<sup>7</sup> That e-mail is attached as Exhibit "A" to this written statement.

"Normally each party would have costs and they would have attorneys which would cause someone at some point in time to say 'hey, this is not worth it. The only people who are doing well are the lawyers'...But because these litigants<sup>8</sup> choose to represent themselves in *pro se*...they don't have legal fees the way we necessarily do."<sup>9</sup>

So here the District was represented by lawyers (Mr. Beko). And Katz was represented by lawyers (Mr. Cornell). Where was the offer by IVGID because continuing the litigation was "not worth it?" *NOWHERE!*

Which means the Board allowed attorney Beko to needlessly run up hundreds of thousands of dollars in litigation fees without raising the question "hey, this is not worth it. The only people who are doing we are the lawyers."

**So Tim, You and Your Colleagues Are Ultimately the Ones Who Have Wasted \$533,000 or More of Local Parcel Owners' Recreation Facility Fee ("RFF"):** on litigation involving a citizen because you wanted to send the message to the community that "when you mess with IVGID, look what will happen to you." And insofar as District staff were concerned, this message was well worth the cost.

**Moreover, This Isn't the First Time Tim and His Colleagues Have Wasted Hundreds of Thousands of RFF Dollars:** I'm not going to provide the evidence now, however, if Tim persists in his incompetent and deceitful ways, I will!

**Tim, Your Lack of Competence Has Cost This District Hundreds of Thousands of Dollars:** And rather than accepting blame, you and your colleagues mislead the public into believing you made good faith attempts to settle the Katz litigation *when you didn't*. And now you propose wasting \$1 million or more on a new Tyler Technologies/Munis Human Resource and Payroll software package<sup>10</sup> which I and others fear is going to result in another huge financial waste.

**Conclusion:** There are many things Tim and other naysayers can and do say about me. But one of the things they cannot is that I do not speak the truth when I criticize IVGID. Now we know *we can't say the same about Tim*. And because we can't, let's call a spade a spade. Tim's lack of competence has and is costing us dearly. Thank you Tim!

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<sup>8</sup> Referring to Frank Wright and his lawsuit against IVGID as well as Katz.

<sup>9</sup> See the livestream of this meeting [<http://livestream.com/IVGID/events/5418809> ("the 5/18/2016 livestream")] starting at 2:52.09.

<sup>10</sup> See pages 003-012 of the packet of materials prepared by staff in anticipation of this November 9, 2020 meeting ["the 11/9/2020 Board packet" ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/1109\\_-\\_Special\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/1109_-_Special_-_Searchable.pdf))].

And to those asking why our RFF/Beach Facility Fee (“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!

**EXHIBIT "A"**

## Re: Katz v. IVGID

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**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Subject:** Re: Katz v. IVGID  
**Date:** Nov 6, 2020 7:24 PM

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Hello Tim -

Judy wrote to you earlier today about the following gratuitous comment you made at the October 27, 2020 Board meeting:

"There were attempts made to settle this far earlier than just this last year, on many occasions, that were rebuffed or rebuked by Mr. Katz's attorney."

I want you to see how my attorney responded to this allegation.

Below find edited portions of e-mails October 27, 2020 between my attorney Mr. Cornell and me on this very subject. I hope you can appreciate the fact that I have edited out our discussion concerning other subjects because it is privileged, and not germane to this discussion.

What you have stated is a bold face lie Tim and either you know it to be a bold face lie, or some one or more some ones have lied to you and you have chosen to believe them hook, line and sinker. Which is it Tim?

If you're the honorable person you portend to be, you will publicly share the evidence you have to support your statement re settlement, or you will apologize for having made the false statement that you did.

I've always supported and respected you in public Tim. But if you don't make right the wrong you have perpetrated, that ends.

And then I will become very public about it.

And don't take days to respond Tim. We have a Board meeting on Monday.

Aaron

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

From: Rick Cornell  
Sent: Oct 27, 2020 7:39 PM  
To: s4s@ix.netcom.com  
Subject: Re: Katz v. IVGID

**Wow! What a bunch of liars!**

The only offer Beko has made since I got involved over 4 years ago was this year, after we lost the appeal and rehearing, as you know...

On Tue, Oct 27, 2020 at 8:21 PM <s4s@ix.netcom.com> wrote:

Thanks Rich -

...They had the gall to represent they had made many settlement offers to me but I was the cause of their rejection...

Aaron

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE INTERNATIONAL SOCIETY OF ARBORICULTURE**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed<sup>1</sup>. However, *that’s not true*. As I have demonstrated so many times before<sup>2</sup>, they pay for the difference between budgeted revenues and budgeted over spending unilaterally assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the term “smoothing,” the RFF/BFF have paid for far *more*<sup>3</sup>. How else can one explain the rapid increase in Community Services and Beach Fund balances<sup>4</sup>?

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([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))].

<sup>2</sup> The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf) (“the 7/22/2020 Board packet”)] which made reference to: 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”)]; and, 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>3</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")]

<sup>4</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/5-7-2020\\_Workshop\\_Packet.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf))}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of



And one category of those expenditures is the dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! For this reason on July 21, 2020 I made a public records request to examine public records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.<sup>5</sup>

My intent was to discover the dozens of third party organizations I believe IVGID is a member of, and for which the RFF/BFF are used to pay yearly membership fees and conference attendance.

On August 21, 2020 IVGID's PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."<sup>5</sup>

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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))}}. Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

<sup>5</sup> My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to my written statement attached to the minutes of the Board's October 27, 2020 meeting insofar as the Association of Golf Merchandisers is concerned.

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to the eighteenth such organization; the International Society of Arboriculture (“ISA”). And these are the purposes of this written statement.

**ISA**<sup>6</sup>: Ms. Herron never provided me with records evidencing the District’s membership in the ISA. But in response to a different records request<sup>7</sup>, a member of the public who learned of that request did. And those records suggest that ISA is one of the third party organizations in which IVGID, or at least one or more of its employees, is a member.

**What is the ISA?** According to its web site<sup>8</sup>, the “ISA promotes the professional practice of arboriculture...through research, technology, and education...and fosters a greater worldwide awareness of the benefits of trees...ISA exists so...professionals, allied professionals, public officials, and consumers, worldwide, recognize the economic, environmental, and societal benefits and values of trees and their care...The following guiding principles provide a framework for (ISA’s) objectives:”

(1) “Research and the dissemination of results to contribute to a world with healthier trees, sustainable communities, and a green economy;”

(2) “The worldwide network for science-based information (i.e., public awareness) on the benefits and care of trees;”

(3) “A cohesive, inclusive network of practitioners, scientists, and students (i.e., professional development) that is recognized as the global source for arboricultural information and knowledge;”

(4) “Promoting...qualified, competent, and safe tree care professionals;” and,

(5) “Safety.”

**IVGID is Paying At Least \$287.85 and Possibly Two Sets of \$287.85 (For a Total of \$575.70) Annually to the ISA For Employee Samantha Gough’s<sup>9</sup> and Possibly Others’ Membership in the ISA:**

**What Does Any of What the ISA Stands For Have to Do With Making the Public’s Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF/BFF? NOTHING!**

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<sup>6</sup> Go to <https://www.isa-arbor.com/>.

<sup>7</sup> My November 1, 2020 request to examine records insofar as Tree City, U.S.A. is concerned. A spreadsheet summary of procurement (credit card) charges made/approved by Samantha Gough and Steve Phillips to the ISA, is attached as Exhibit “A” to this written statement.

<sup>8</sup> Go to <https://www.isa-arbor.com/Who-We-Are/Our-Organization>.

<sup>9</sup> Ms. Gough is identified next to the asterisk on Exhibit “A.”

**An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>10</sup>. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."<sup>10</sup> IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately we don't have the COA number assigned by staff for its fees paid to the ISA because staff haven't even identified the expenditure. Notwithstanding, Exhibit "A" suggests what that COA would be if it had been provided: dues and subscriptions associated with the beaches. Now how would one know that truthfully, this charge was nothing more than payment staffs' membership in the ISA? And what does this have to do with a legitimate recreation benefit? I submit *NOTHING!*

**Thus This Expenditure Was Not Only *NOT* Necessary, it Was Improperly Paid For With the BFF:**

**Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE LATEST 2020-21 BUDGET?**

**Since This is the Eighteenth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:**

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<sup>10</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

Organization	Yearly Dues	Running Total
BEAR League	\$ 250	\$ 250
Nev Rural Water Ass'n	\$ 343	\$ 593
North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
Reno Tahoe Territory	\$ 150	\$ 7,123
Nevada League of Cities	\$ 3,968	\$ 11,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 15,967
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471
Int'l Society of Arboriculture	\$ 576	\$ 31,047

**Conclusion:** An international organization which fosters a greater worldwide awareness of the benefits and values of trees and their care has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence<sup>11</sup>; providing over compensated and over benefited employment<sup>12</sup> to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask that the Board direct staff to discontinue expenditures such as this one, and to reduce the BFF by a like amount.

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.

<sup>11</sup> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 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>12</sup> IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

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

**EXHIBIT "A"**



C	F	G	H	I	J	K	L	O	P	Q	R	U
Cardholder	Trans Date	Merchant Name	Merchant City, State	Amount	Receipt Image	Receipt Subm	Description	Fundname	DeptName	DivName	AcctName	comments1
Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE	<del>Atlanta, GA</del>	287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Gough, Samantha, 12/26/17 09:18) ISA dues, and cert study guide -SG
Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE	<del>Atlanta, GA</del>	287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Operating	(Gough, Samantha, 12/26/17 09:18) ISA dues, and cert study guide -SG
Phillips, Steven	7/31/2015	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Parks	Parks	Parks Services	Uniforms	(Phillips, Steven, 08/03/15 09:46) ok to pay dues National Arbor Day
Phillips, Steven	12/3/2016	SOC. OF MCPL. ARBORIST		50			SOC. OF MCPL. ARBORIST - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:50) dues for arbor care 390-39-780-7340, SP
Phillips, Steven	12/3/2016	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:52) dues for arbor care, to qualify for Tree City
Phillips, Steven	7/4/2017	ARBOR DAY FOUNDATION N		10			ARBOR DAY FOUNDATION N - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Phillips, Steven, 04/10/17 10:37) ok to pay 370-43-780-7340 subscription.
Phillips, Steven	8/6/2017	ARBOR DAY FOUNDATION N		420.36			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/09/17 16:41) Ok to pay for Arbor Day celebration operating
Phillips, Steven	9/6/2017	ARBOR DAY FOUNDATION N		215.59			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/12/17 10:20) Ok to pay Arbor Day celebration operating
												(Phillips, Steven, 06/29/18 09:19) Ok to pay due Arbor Day Foundation, Approved Steven
Phillips, Steven	6/27/2018	ARBOR DAY FOUNDATION		10			ARBOR DAY FOUNDATION - Purchase	Parks	Parks	Parks Services	Dues & Subscri	
Phillips, Steven	3/12/2019	ARBOR DAY FOUNDATION		264.75			264.75 Tree City USA signs 3-13-19	Beach	Beaches	Parks Services	R&M General	
Phillips, Steven	12/13/2019	ARBOR DAY FOUNDATION	402-474-5655, NE	10	Yes	No	\$10.00 dues Arbor day	Beach	Beaches	Parks Services	Dues & Subscriptions	
Phillips, Steven	1/17/2020	Soc. Of Mcpl. Arborist	706-7697412, GA	150	Yes	No	\$150, SMA Dues	Beach	Beaches	Parks Services	Dues & Subscriptions	
				3756.56								

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE SOCIETY OF MUNICIPAL ARBORISTS**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed<sup>1</sup>. However, *that’s not true*. As I have demonstrated so many times before<sup>2</sup>, they pay for the difference between budgeted revenues and budgeted over spending unilaterally assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the term “smoothing,” the RFF/BFF have paid for far *more*<sup>3</sup>. How else can one explain the rapid increase in Community Services and Beach Fund balances<sup>4</sup>?

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([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))].

<sup>2</sup> The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf) (“the 7/22/2020 Board packet”)] which made reference to: 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”)]; and, 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>3</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”)]

<sup>4</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” ([https://www.yourtahoepalace.com/uploads/pdf-ivgid/5-7-2020\\_Workshop\\_Packet.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf))}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board

And one category of those expenditures is the dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! For this reason on July 21, 2020 I made a public records request to examine public records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.<sup>5</sup>

My intent was to discover the dozens of third party organizations I believe IVGID is a member of, and for which the RFF/BFF are used to pay yearly membership fees and conference attendance.

On August 21, 2020 IVGID's PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."<sup>5</sup>

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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))). Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

<sup>5</sup> My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to my written statement attached to the minutes of the Board's October 27, 2020 meeting insofar as the Association of Golf Merchandisers is concerned.

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to the nineteenth such organization; the Society of Municipal Arborists (“SMA”). And these are the purposes of this written statement.

**SMA<sup>6</sup>:** Ms. Herron never provided me with records evidencing the District’s membership in the SMA. But in response to a different records request<sup>7</sup>, a member of the public who learned of that request did. And those records suggest that SMA is one of the third party organizations in which IVGID, or at least one or more of its employees, is a member.

**What is the SMA?** According to its web site<sup>8</sup>, “the Society of Municipal Arborists builds the confidence, competence and camaraderie of professionals who manage trees and forests to create and sustain more livable communities.”

**What are the Benefits of SMA Membership?** According to its web site<sup>9</sup>,

- “Subscription to municipal forestry’s premier online publication, *City Trees* magazine;
- Access to an extensive network of industry professionals through the members only SMA E-List (listserv) and online Forums;
- Discounted rates to (its) Annual Conference and Trade Show;
- Opportunity to participate in the SMA Arborist Exchange program;
- Discounted rates to the Municipal Forestry Institute, the only true leadership training event specifically for urban forestry professionals; and,
- Networking with other professionals and advancing the work of SMA.”

**By-the-Way, IVGID is Not a Municipality:** We’ve had this discussion before. IVGID is a limited purpose special district without the general powers all true municipalities possess.

**IVGID is Paying At Least \$150 Annually to the SMA For Employee Steven Phillip’s<sup>10</sup> and Possibly Others’ Membership in the SMA:**

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<sup>6</sup> Go to <https://www.urban-forestry.com/>.

<sup>7</sup> My November 1, 2020 request to examine records insofar as Tree City, U.S.A. is concerned. A spreadsheet summary of procurement (credit card) charges made/approved by Samantha Gough and Steve Phillips to the SMA, is attached as Exhibit “A” to this written statement.

<sup>8</sup> Go to <https://www.urban-forestry.com/about-sma>.

<sup>9</sup> Go to <https://www.urban-forestry.com/membership-benefits>.

<sup>10</sup> Mr. Phillips is identified next to the asterisk on Exhibit “A.”

**What Does Any of What the SMA Stands For Have to Do With Making the Public's Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF/BFF? NOTHING!**

**An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>11</sup>. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."<sup>11</sup> IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately we don't have the COA number assigned by staff for its fees paid to the SMA because staff haven't even identified the expenditure. Notwithstanding, Exhibit "A" suggests what that COA would be if it had been provided: dues and subscriptions associated with the beaches. Now how would one know that truthfully, this charge was nothing more than payment staffs' membership in the SMA? And what does this have to do with a legitimate recreation benefit? I submit *NOTHING!*

**Thus This Expenditure Was Not Only NOT Necessary, it Was Improperly Paid For With the BFF:**

**Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE LATEST 2020-21 BUDGET?**

**Since This is the Nineteenth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:**

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<sup>11</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

Organization	Yearly Dues	Running Total
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North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
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Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471
Int'l Society of Arboriculture	\$ 576	\$ 31,047
Society of Municipal Arborists	\$ 150	\$ 31,197

**Conclusion:** An organization which exists to build confidence, competence and camaraderie of professionals who manage trees and forests to create and sustain more livable communities has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence<sup>12</sup>; providing over compensated and over benefited employment<sup>13</sup> to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask that the Board direct staff to discontinue expenditures such as this one, and to reduce the BFF by a like amount.

<sup>12</sup> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 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>13</sup> IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).



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!

**EXHIBIT "A"**

	C	F	G	H	I	J	K	L	O	P	Q	R	U
	Cardholder	Trans Date	Merchant Name	Merchant City, State	Amount	Receipt Image	Receipt Subm	Description	Fundname	DeptName	DivName	AcctName	comments1
1	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Gough, Samantha, 12/26/17 09:18)
2	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Operating	(Gough, Samantha, 12/26/17 09:18)
3	Phillips, Steven	7/31/2015	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Parks	Parks	Parks Services	Uniforms	(Phillips, Steven, 08/03/15 09:46) ok to pay dues National Arbor Day
4	Phillips, Steven	12/3/2016	SOC. OF MCPL ARBORIST		50			SOC. OF MCPL ARBORIST - Purchase	Recreation Pro	Recreation Ce	Acuatics	Operating	(Phillips, Steven, 03/15/16 17:50) dues for arbor care 390-39-780-7340 SP
5	Phillips, Steven	12/3/2016	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Recreation Pro	Recreation Ce	Acuatics	Operating	(Phillips, Steven, 03/15/16 17:52) dues for arbor care to qualify for Tree City
6	Phillips, Steven	7/4/2017	ARBOR DAY FOUNDATION N		10			ARBOR DAY FOUNDATION N - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Phillips, Steven, 04/10/17 10:37) ok to pay 370-43-780-7340 subscription
7	Phillips, Steven	8/6/2017	ARBOR DAY FOUNDATION N		420.36			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/09/17 16:41) Ok to pay for Arbor Day celebration operating
8	Phillips, Steven	9/6/2017	ARBOR DAY FOUNDATION N		215.59			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/12/17 10:20) Ok to pay Arbor Day celebration operating
9													(Phillips, Steven, 06/29/18 09:19) Ok to pay due Arbor Day Foundation. Approved Steven
10	Phillips, Steven	6/27/2018	ARBOR DAY FOUNDATION		10			ARBOR DAY FOUNDATION - Purchase	Parks	Parks	Parks Services	Dues & Subscri	
11	Phillips, Steven	3/12/2019	ARBOR DAY FOUNDATION		264.75			264.75 Tree City USA signs 3-13-19	Beach	Beaches	Parks Services	R&M General	
12	Phillips, Steven	12/13/2019	ARBOR DAY FOUNDATION	402-474-5655, NE	10	Yes	No	\$10.00 dues Arbor day	Beach	Beaches	Parks Services	Dues & Subscriptions	
13	Phillips, Steven	1/17/2020	Soc. Of Mcpl. Arborist	706-7697412, GA	150	Yes	No	\$150. SMA Dues	Beach	Beaches	Parks Services	Dues & Subscriptions	
14					3756.56								

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**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE TREE CITY U.S.A.**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreation and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed<sup>1</sup>. However, *that’s not true*. As I have demonstrated so many times before<sup>2</sup>, what they really pay for is the difference between budgeted revenues and budgeted over spending unilaterally assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the terms “smoothing” and “repurposing,” the RFF/BFF have paid for far *more*<sup>3</sup>. How else can one explain the rapid increase in Community Services and Beach Fund balances<sup>4</sup>?

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([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))].

<sup>2</sup> The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf) (“the 7/22/2020 Board packet”)] which made reference to: 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.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-10-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf) (“the 4/10/2020 Board packet”)]; and, pages 82-83 of the packet of materials prepared by staff in anticipation of the Board’s June 13, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-13-2018.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf) (“the 6/13/2018 Board packet”)].

<sup>3</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.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_7-20-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf) (“the 7/20/2017 Board packet”)]

<sup>4</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” ([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))}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board

And one category of those expenditures is the dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! For this reason on July 21, 2020 I made a public records request to examine public records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.<sup>5</sup>

My intent was to discover the dozens of third party organizations I believe IVGID is a member of, and for which the RFF/BFF are used to pay yearly membership fees and conference attendance.

On August 21, 2020 IVGID's PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."<sup>5</sup>

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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))). Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

<sup>5</sup> My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to my written statement attached to the minutes of the Board's October 27, 2020 meeting insofar as the Association of Golf Merchandisers is concerned.

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to the twentieth such organization; Tree City U.S.A. (“Tree City”). And these are the purposes of this written statement.

**Tree City**<sup>6</sup>: Ms. Herron never provided me with records evidencing the District’s membership in Tree City. But when I took a stroll through the Aspen Grove parking lot and saw the placards proclaiming Incline Village to be a proud “Tree City,” I made a public records request to examine records specifically with respect to Tree City on November 1, 2020<sup>7</sup>. And those records (see Exhibit “B”) suggest that Tree City is one of the third party organizations in which IVGID, or at least one or more of its employees, is a member.

**What is a Tree City?** According to its web site<sup>8</sup>, Tree City is really an “Arbor Day Foundation program.” Tree cities “have achieved Tree City USA status by meeting four core standards of sound urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.”<sup>9</sup>

Does this explain why former GM Pinkerton represented on Exhibit “B” that:

**The “Community has...a Tree Board:”** After all, “someone must be legally responsible for the care of all trees on city or town-owned property. By delegating tree care decisions to a professional forester, arborist, city department, citizen-led tree board or some combination, city leaders determine who will perform necessary tree work. The public will also know who is accountable for decisions that impact community trees;”<sup>10</sup>

**The Community has a “Tree Ordinance” which was allegedly established on 8/1/2003:** After all, “a public tree care ordinance forms the foundation of a city’s tree care program. It provides an opportunity to set good policy and back it with the force of law when necessary. A key section...is one that establishes the tree board or forestry department—or both—and gives one of them the responsibility for public tree care;”<sup>10</sup>

**The community has a “Forestry Program with an annual budget of at least \$2 per capita:** “By providing support at or above the \$2 per capita minimum, a community demonstrates its

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<sup>6</sup> Go to <https://www.urban-forestry.com/>.

<sup>7</sup> My request to examine records insofar as Tree City, U.S.A. is concerned, was made on November 1, 2020. My request and Ms. Herron’s reply are attached as Exhibit “A” to this written statement. The relevant, substantive records provided, are attached as Exhibit “B” to this written statement.

<sup>8</sup> Go to <https://www.arborday.org/programs/treeCityUSA/index.cfm>.

<sup>9</sup> Go to <https://www.arborday.org/programs/treeCityUSA/about.cfm>.

<sup>10</sup> Go to <https://www.arborday.org/programs/treecityusa/standards.cfm>.



commitment to grow and tend these valuable public assets...To meet this standard each year, the community must document at least \$2 per capita toward the planting, care and removal of city trees—and the planning efforts to make those things happen;”<sup>10</sup> and,

**He “proclaim(ed) June 14<sup>th</sup> (2017) as Arbor Day in the Incline Village General Improvement District:”** “By passing and reciting an official Arbor Day proclamation, public officials demonstrate their support for the community tree program and complete the requirements for becoming a Tree City USA...The benefits of Arbor Day go far beyond the shade and beauty of new trees for the next generation. Arbor Day is a golden opportunity for publicity and to educate homeowners about proper tree care.<sup>10</sup>

**How Many of the 83 or More General Improvement Districts (“GIDs”) in the State of Nevada<sup>11</sup> are Tree Cities?** Are you surprised to learn just one? That’s right. Incline Village<sup>12</sup>.

**By-the-Way, Since IVGID is *Not* a Municipality, How Can it Be a Tree City?** We’ve had this discussion before. IVGID is a limited purpose special district without the general powers all true municipalities possess.

**Former GM Pinkerton’s Misrepresentations to Tree City Just to Attain Membership in This Prestigious Organization:** An examination of Exhibit “B” (note the asterisks) reveals the following misrepresentations of fact:

**That the “Community has...a Tree Board:”** Outside of Mr. Pinkerton, Samantha Gough, Dennis Griffiths, Jeff Coulthier and Charlie Wiedenhoft, did anyone ever know we have a Tree Board? How about anyone on the IVGID Board? And how can such a “board” be created by a GID general manager?

**The “Tree Board Chair (is) Steven Phillips:”** Dummy me. According to page 23 of the latest IVGID Quarterly<sup>13</sup>, Mr. Phillips is a Parks Superintendent. Nowhere is the Tree Board mentioned, nor Mr. Phillip’s chairpersonship!

**Tree Board members include Samantha Gough, Dennis Griffiths, Jeff Coulthier and Charlie Wiedenhoft:** I bet if you asked these individuals if they knew they were Tree Board members, they’d answer no.

**The Tree Board conducts quarterly meetings:** Really? I’ve made a records request for the minutes of those meetings<sup>14</sup>. Although I am awaiting the response, I’m betting there are none.

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<sup>11</sup> See page 1 at <http://www.nvnaco.org/wp-content/uploads/Funding-Econ-Dev-in-NV-Gen-Improvement-Districts.pdf>.

<sup>12</sup> Go to <https://www.arborday.org/programs/treecityusa/treecities.cfm?chosenstate=Nevada>.

<sup>13</sup> The 2019/20 Annual Report stuffed inside the November 6, 2020 edition of the Tahoe Daily Tribune Newspaper.

**The Community has a “Tree Ordinance” which was established 8/1/2003, it “is on record,” and it “has been verified:”** Really? I can’t find it and I have all the past minutes of the IVGID Board. There was no August 1, 2003 meeting of the IVGID Board. In fact, the only Board’s only August 2003 meeting took place on August 27, 2003.

The Board meeting immediately prior to August 1, 2003 was July 9, 2003. I have examined the minutes of that meeting and can attest, there is no mention whatsoever of a tree ordinance.

The Board meeting immediately prior to July 9, 2003 was June 25, 2003. I have examined the minutes of that meeting and can attest, there is no mention whatsoever of a tree ordinance.

The Board meeting immediately prior to June 25, 2003 was June 11, 2003. I have examined the minutes of that meeting and can attest, you guessed it, there is no mention whatsoever of a tree ordinance.

The Board meeting immediately prior to June 11, 2003 was May 28, 2003. I have examined the minutes of that meeting and can attest, you guessed it, there is no mention whatsoever of a tree ordinance.

Given IVGID ordinances can only be adopted by its Board of Trustees<sup>15</sup>, and generally they require public hearings prior to adoption, exactly how far back do I need to go back to establish *there is no such ordinance*? This explains why on November 6, 2020 I made a records request to examine the same<sup>14</sup>.

Finally, the District maintains a web site with links to all outstanding ordinances<sup>16</sup>. Guess what link to an IVGID ordinance is conspicuously missing? You guessed it. The “so called” tree ordinance.

**The “Community Population (is) 10,000:”** Really? Where did Mr. Pinkerton come up with this one? After performing a Google search, I discovered the following: “Incline Village is a census-designated place (CDP) on the north shore of Lake Tahoe in Washoe County, Nevada, United States. The population was 8,777 at the 2010 census.”

**The community has a “Forestry Program with an annual budget of at least \$2 per capita:** Really? Just like the Tree Board, who knows we have a “forestry program” and that funds have expressly been budgeted therefore? I’ve examined IVGID’s 2017-18<sup>17</sup>, 2018-19<sup>18</sup>, 2019-20<sup>19</sup> and 2020-

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<sup>14</sup> See my e-mail request of November 6, 2020. That request is attached as Exhibit “C” to this written statement.

<sup>15</sup> See page 145 of the 2016-17 budget ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/2016-2017\\_Operating\\_Budget\\_2.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2016-2017_Operating_Budget_2.pdf));- an ordinance is “an action *approved by the Board of Trustees* that has the (e)ffect of law.”

<sup>16</sup> Go to <https://www.yourtahoeplace.com/ivgid/resources/ivgid-ordinances>.

<sup>17</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/2017.6.16\\_2017-2018\\_Operating\\_Budget.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2017.6.16_2017-2018_Operating_Budget.pdf).

21<sup>20</sup> budgets and I can confirm that there is no mention made to a forestry program. This explains why I made the records request I did to examine the same<sup>14</sup>.

**“Total (annual) Community Forestry expenditures (total) \$281,816.24<sup>21</sup>” which equates to annual “Per Capita Spending (of) \$28.18:”** Now what do any of these expenditures have to do with “the planting, care and removal of city trees?”<sup>10</sup>

**IVGID has a “Brush Crew:”** I didn’t realize this one either. Nor is this an express basic power IVGID may exercise. Although NRS 318.1181(3) allows GIDs to “clear public highways and private lands of dry grass, stubble, bushes, rubbish and other inflammable material which in its judgment constitute a fire hazard” where it has been granted the basic power to “furnish...facilities for protection from fire,”<sup>22</sup>

**IVGID “Resolution 1759...proclaimed and established (Arbor Day observance) on the 30<sup>th</sup> day of July, 2004...for the citizens of Incline Village...and (it has) updated yearly to renew and restate the proclamation:”** Because I haven’t been able to verify the accuracy of either, I made the records request I did to examine the same<sup>14</sup>.

**The IVGID Board “proclaim(ed) June 14<sup>th</sup> (2017) as Arbor Day in...IVGID:”** Because I haven’t been able to verify the accuracy of this alleged proclamation, I made the records request I did to examine the same<sup>14</sup>.

**The IVGID Board has “urge(d) all citizens to celebrate Arbor Day and to support efforts to protect or trees and forests:”** This is not a permissible basic power for a GID (see NRS 318.116 and *Dillon’s Rule*). So why are staff expending unreimbursed staff time to urge citizens as Mr. Pinkerton has represented? Moreover, because I haven’t been able to verify the accuracy of this statement, I have made a records request to examine the same<sup>14</sup>.

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<sup>18</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Annual\\_Budget\\_FY2018-19\\_03122019.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Annual_Budget_FY2018-19_03122019.pdf).

<sup>19</sup> Go to [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>20</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/FINAL\\_IVGID\\_2020.2021\\_APPROVED\\_BUDGET\\_FORM\\_4404LGF.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf).

<sup>21</sup> Apparently broken down as follows: \$200,000 for defensible space; “\$8,000...has (been) spent on average...on tree care throughout the year;” \$5,000...budgeted...this year...for arbor care & fuels management;” “\$5,000...to date for this fiscal year (for) beach operations;” “Waste Not...spends an average of \$4,000...per year for Christmas tree recycling;” “this year’s fiscal budget (includes)...\$3,000 for...weed...and erosion control (and)...tree related work;” “golf operations budget an average of \$8,000 per year for tree work;” and, “the IVGID Brush Crew is budgeted to spend \$81,000 per year;”

<sup>22</sup> See NRS 318.116(17).

**Mr. Pinkerton's representations have been certified by no State Forester:** Check out the certification. It is conspicuously blank.

**The Minimum Cost IVGID Incurs Annually to be a Tree City is \$20,000:** Ms. Herron's response to my November 1, 2020 records request<sup>7</sup> was that staff required additional time to provide records evidencing payments to the Arbor Day Foundation. Notwithstanding, Ms. Herron's turnover of a summary of procurement (credit) card purchases for employees Steven Phillips and Samantha Gough<sup>23</sup> reveals in excess of \$1,000 of such charges. Even if these charges weren't for membership dues *per se*, had IVGID not been a Tree City, there is little doubt these expenditures would not have been made.

Moreover, listen to Mr. Pinkerton:

The "Community Population (is) 10,000," and the community has a "Forestry Program with an annual budget of at least \$2 per capita."<sup>7</sup>

Given City Tree standard 3 requires members to spend at least \$2 per capita on urban forestry, the District spends a minimum of \$20,000 annually! Actually, an argument can be made that the cost is \$281,816.24<sup>21</sup> or \$28.18 per capita. But let's be conservative and use the \$20,000 number. And even if these charges weren't for membership dues *per se*, had IVGID not been a Tree City, there is little doubt the \$2 per capita expenditure would not have been made.

**What Does Any of What the Arbor Day Foundation Stands For Have to Do With Making the Public's Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF/BFF? NOTHING!**

**An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>24</sup>. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."<sup>24</sup> IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately we don't have the COA number assigned by staff for its fees paid to the Arbor Day Foundation because staff haven't even identified the expenditure. And since we don't know, the expenditure has obviously been buried somewhere.

**Thus This Expenditure Was Not Only NOT Necessary, it Was Improperly Paid For With the RFF:**

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<sup>23</sup> See Exhibit "A" to my contemporaneous written statements submitted for attachment to the minutes of this November 9, 2020 meeting are concerned, one insofar as the International Society of Arboriculture and the other insofar as the Society of Municipal Arborists. I have attached another and placed asterisks next to Arbor Day Foundation charges as Exhibit "D" to this written statement.

<sup>24</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

**Now My Question to Our GM Indra Winqest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE LATEST 2020-21 BUDGET?**

**Since This is the Twentieth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:**

<b>Organization</b>	<b>Yearly Dues</b>	<b>Running Total</b>
BEAR League	\$ 250	\$ 250
Nev Rural Water Ass'n	\$ 343	\$ 593
North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
Reno Tahoe Territory	\$ 150	\$ 7,123
Nevada League of Cities	\$ 3,968	\$ 11,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 15,967
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471
Int'l Society of Arboriculture	\$ 576	\$ 31,047
Society of Municipal Arborists	\$ 150	\$ 31,197
Tree City U.S.A.	\$ 20,000	\$ 51,197

**Conclusion:** An organization which exists to promote the planting, care and removal of city trees has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be

counter-productive to one of the major purposes for IVGID's existence<sup>25</sup>; providing over compensated and over benefited employment<sup>26</sup> to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask that the Board direct staff to discontinue expenditures such as this one, and to reduce the RFF by a like amount.

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> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 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>26</sup> IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).



**EXHIBIT "A"**

**RE: Records Request - Tree City**

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**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**To:** "s4s@ix.netcom.com"  
**Subject:** RE: Records Request - Tree City  
**Date:** Nov 6, 2020 2:19 PM  
**Attachments:** [Tree City Application 2017 complete and final.pdf](#)

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Dear Mr. Katz,

This e-mail shall serve as IVGID's partial response to your records request dated November 1, 2020 shown below. I am attaching our 2017 application which is the latest one that the District has. As for the payments to Arbor Day Foundation and Tree City, Staff is working on gathering that information and I anticipate that they will have it to me no later than December 18, 2020.

Susan

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

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]  
Sent: Sunday, November 1, 2020 9:27 AM  
To: Herron, Susan <Susan\_Herron@ivgid.org>  
Subject: Records Request - Tree City

Hello Ms. Herron -

I see we're a "Tree City" and we've been the same, for 11 years.

Therefore I would like to examine records which evidence:

1. IVGID's application to become a Tree City;
2. Payments to the Arbor Day Foundation and Tree City within the last five years;
3. The purposes for payments described in paragraph 2 above;
4. The chart of account numbers assigned by staff to each of the payments described in paragraph 2 above.

Thank you for your cooperation. Aaron Katz

**EXHIBIT "B"**

# Tree City USA



## 2017 Application for Certification

The Tree City USA award is in recognition of work completed by the community during the 2017 calendar year.

### As Mayor or Equivalent of the Community of Incline Village

I herewith make application for this community to be officially certified/recertified as a Tree City USA for 2017, having achieved the standards set forth by the Arbor Day Foundation as noted below.

**Standard 1: A Tree Board or Department**

Community has both a Tree Board and a Department Chair or City Manager/Official

Department Chair/City Manager

Steven Pinkerton Dept Chairperson 775-832-1206 sjp@ivgid.org

Tree Board Chair

Steven Phillips Tree Board Chairperson 775-832-1228 sap@ivgid.org ★

**Standard 2: A Community Tree Ordinance**

✓ Our community ordinance is on record ★

**Standard 3: A Community Forestry Program with an Annual Budget of at Least \$2 Per Capita**

Total Community Forestry Expenditures \$281816.24 ★

Community Population 10000 ★

Per Capita Spending \$28.18 ★

**Standard 4: An Arbor Day Observance and Proclamation**

✓ Official Arbor Day proclamation is on record ★

*General Manager*

*1/31/2018*

Mayor or Equivalent Signature

Title

Date

### Application Certification

To Be Completed By The State Forester:

#### Incline Village

The above named community has made formal application to this office. I am pleased to advise you that we reviewed the application and have concluded that, based on the information contained herein, said community is eligible to be certified as a Tree City USA community, for the 2017 calendar year, having in my opinion met the four standards required for recognition.

★

State Forester Signature

Title

Date





# 2017 APPLICATION INFORMATION

**Status : In Progress**

**Community Name:** Incline Village

**Community Website:** www.yourtahoeplace.com

**Mayor or Equivalent:**

Steven Pinkerton  
893 Southwood  
Incline Village , NV 89451

**City Forestry Contact:**

Steven Phillips   
893 Southwood  
Incline Village, NV 89451  
775-832-1228  
sap@ivgid.org

**Portal Login Contact:**

Steven Phillips  
893 Southwood  
Incline Village, NV 89451  
775-832-1228  
sap@ivgid.org

## *Standard 1 - A Tree Board or Department*

**Community Type:** Community has both a Tree Board and a Department Chair or City Manager/Official

**Frequency of Meetings:** Quarterly 

**Chairperson:**

Steven Phillips  
893 Southwood  
Incline Village, NV 89451

**Tree Board Members:**


Samantha Gough   
Dennis Griffiths  
Jeff Coulthier  
Charlie Wiedenhoft

**Dept. Chair/City Manager:**

Steven Pinkerton  
893 Southwood  
Incline Village, NV 89451

## *Standard 2 - A Community Tree Ordinance*

**Date ordinance established:** 8/1/2003

**Ordinance verified:** Ordinance has been verified 

*Standard 3 - A Community Forestry Program with an Annual Budget of at least \$2 Per Capita*



### Arbor Day Yearly Update Proclamation 2017

Whereas, in 1872 J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

Whereas, this holiday, called "Arbor Day", was first observed with the planting of more than a million trees in Nebraska, and

Whereas, 2017 is the 144th anniversary of the holiday and Arbor Day is now observed throughout the nation and world, and

Whereas, trees can reduce erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate temperature, clean the air, produce life-giving oxygen, and provide habitat for wildlife, and


Whereas, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and beautifying our community, and

Whereas, trees, wherever trees are planted, they are a source of joy and spiritual renewal and

Now, the Board of Trustees of the Incline Village General Improvement District, therefore, did hereby proclaim June 14th as Arbor Day in the Incline Village General Improvement District and we urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and forests and

Further, we urge all citizens to plant trees to gladden the heart and promote the well being of this and future generations.

★ Dated resolution 1759 was proclaimed and established on the 30th day of July 2004 and updated yearly to renew and restate the proclamation of Arbor Day observance for the citizens of Incline Village.

Signed:   
Steve Pinkerton, General Manager  
Incline Village General Improvement District



## This Year's Upcoming Work Plan for 2018 Incline Village General Improvement District:

- The Parks Operations has spent an average of \$8,000 dollars on tree care throughout the year, including labor and supplies.
- This year's Parks, Public Works is budgeted \$6,000 dollars for arbor care & fuels management.
- The Engineering Department subcontracts \$200,000 budgeted for defensible space is contracted out to the North Lake Tahoe Fire Prevention District each year. ✱
- Beach operations to date for this fiscal year are \$5,000 dollars. ✱
- Waste Not, which is an additional branch of Public Works, spends an average of \$4,000, dollars per year for Christmas tree recycling. ✱ Woodchips from the tree are used in the Parks & Public Works projects for mulch, weed control and erosion control. It is estimated that Waste Not will spend \$3,000 for tree related work in this year's fiscal budget.
- It is estimated that 9,000 cubic yards of pine needles and green waste from all of Incline Village will be delivered to Full Circle & Soil Compost Company recycled and turned into mulch. ✱
- Golf operations budget an average of \$8,000 per year for tree work each year.
- The IVGID Brush Crew is budgeted to spend 81,000 per year. ✱
- Other departments in the District budget for urban forestry and tree care, estimated at \$2,000
- The District is committed to education for staff and its customers and promotes tree care and urban forestry, estimated at \$1,500

Conclusion: The District will spend well over \$300,000 dollars this year for tree work. The District has been a leader throughout the years in the Tahoe Basin for conducting forestry work. The population is estimated at around 10,000 people. ✱

**EXHIBIT "C"**

## Records Request - Tree City - Follow Up Requests

---

**From:** s4s@ix.netcom.com  
**To:** "Susan\_Herron@ivgid.org"  
**Subject:** Records Request - Tree City - Follow Up Requests  
**Date:** Nov 6, 2020 4:07 PM

---

>Thank you Ms. Herron -

>

>I would now like to examine the follow records revealed in the records you provided:

>

>1. Proclamation 1759 by the IVGID Board;

>2. Minutes of the IVGID Board whereby proclamation 1759 was adopted;

>3. Yearly updates of this proclamation made by whomever for every year after July of 2004;

>4. The Community Tree Ordinance adopted August 1, 2003;

>5. Minutes of the IVGID Board whereby this ordinance was adopted;

>6. Records evidencing who "verified" IVGID's adoption of its Community Tree Ordinance on or before January 31, 2018 as represented in IVGID's application dated January 31, 2018;

>7. Written certification by the Nevada State Forester attesting to the fact that Incline Village is eligible to be certified as a Tree City USA community in 2017 and at any other time(s);

>8. The minutes of all quarterly Tree Board meetings from inception to the present;

>9. Audio tapes of all quarterly Tree Board meetings;

>10. All annual community forestry program budgets since 2017-18 evidencing revenues and expenses.

>

>Thank you for your cooperation. Aaron Katz

>

>-----Forwarded Message-----

>>From: "Herron, Susan" <Susan\_Herron@ivgid.org>

>>Sent: Nov 6, 2020 2:19 PM

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

>>Subject: RE: Records Request - Tree City

>>

>>Dear Mr. Katz,

>>

>>This e-mail shall serve as IVGID's partial response to your records request dated November 1, 2020 shown below. I am attaching our 2017 application which is the latest one that the District has. As for the payments to Arbor Day Foundation and Tree City, Staff is working on gathering that information and I anticipate that they will have it to me no later than December 18, 2020.

>>

>>Susan

>>

>>-----Original Message-----

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

>>Sent: Sunday, November 1, 2020 9:27 AM

11/8/2020

Records Request - Tree City - Follow Up Requests

>>To: Herron, Susan <Susan\_Herron@ivgid.org>

>>Subject: Records Request - Tree City

>>

>>Hello Ms. Herron -

>>

>>I see we're a "Tree City" and we've been the same, for 11 years.

>>

>>Therefore I would like to examine records which evidence:

>>

>>1. IVGID's application to become a Tree City;

>>

>>2. Payments to the Arbor Day Foundation and Tree City within the last five years;

>>

>>3. The purposes for payments described in paragraph 2 above;

>>

>>4. The chart of account numbers assigned by staff to each of the payments described in paragraph 2 above.

>>

>>Thank you for your cooperation. Aaron Katz

**EXHIBIT "D"**

	C	F	G	H	I	J	K	L	O	P	Q	R	U
1	Cardholder	Trans Date	Merchant Name	Merchant City, State	Amount	Receipt Image	Receipt Submi	Description	Fundname	DeptName	DivName	AcctName	comments1
2	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Gough, Samantha, 12/26/17 09:18)
3	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Operating	(Gough, Samantha, 12/26/17 09:18)
4	Phillips, Steven	7/31/2015	ARBOR DAY FOUNDATION W	★	15			ARBOR DAY FOUNDATION W - Purchase	Parks	Parks	Parks Services	Uniforms	(Phillips, Steven, 08/03/15 09:46) ok to pay dues National Arbor Day
5	Phillips, Steven	12/3/2018	SOC. OF MCPL ARBORIST	★	50			SOC. OF MCPL ARBORIST - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:50) dues for arbor care 390-39-780-7340 SP
6	Phillips, Steven	12/3/2018	ARBOR DAY FOUNDATION W	★	15			ARBOR DAY FOUNDATION W - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:52) dues for arbor care to qualify for Tree City
7	Phillips, Steven	7/4/2017	ARBOR DAY FOUNDATION N	★	10			ARBOR DAY FOUNDATION N - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Phillips, Steven, 04/10/17 10:37) ok to pay 370-43-780-7340 subscription
8	Phillips, Steven	8/6/2017	ARBOR DAY FOUNDATION N	★	420.36			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/09/17 16:41) Ok to pay for Arbor Day celebration operating
9	Phillips, Steven	9/6/2017	ARBOR DAY FOUNDATION N	★	215.59			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/12/17 10:20) Ok to pay Arbor Day celebration operating
0	Phillips, Steven	6/27/2018	ARBOR DAY FOUNDATION	★	10			ARBOR DAY FOUNDATION - Purchase	Parks	Parks	Parks Services	Dues & Subscri	(Phillips, Steven, 06/29/18 09:19) Ok to pay due Arber Day Foundation. Approved Steven
1	Phillips, Steven	3/12/2019	ARBOR DAY FOUNDATION	★	264.75			264.75 Tree City USA signs 3-13-19	Beach	Beaches	Parks Services	R&M General	
2	Phillips, Steven	12/13/2019	ARBOR DAY FOUNDATI	402-474-5655, NE	10	Yes	No	\$10.00 dues Arbor day	Beach	Beaches	Parks Services	Dues & Subscriptions	
3	Phillips, Steven	1/17/2020	Soc. Of Mcpl. Arborist	706-7897412, GA	150	Yes	No	\$150 SMA Dues	Beach	Beaches	Parks Services	Dues & Subscriptions	
4					3756.56								



## **MINUTES**

### **REGULAR MEETING OF NOVEMBER 18, 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, November 18, 2020 at 6:00 p.m. This meeting was conducted virtually via Zoom.

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

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate, Sara Schmitz (absent on roll call and joined the meeting at 6:03 p.m.), Matthew Dent, Kendra Wong, and Peter Morris.

Also present were District Staff Members General Manager Diamond Peak Ski Resort Mike Bandelin, 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, 021, 026 and 029.

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

Linda Newman said once again, there are items on tonight's Board agenda that have failed to comply with Board Policy 3.1 which requires all relevant materials be included with each agenda item in order to be heard and acted upon. Like the General Manager's continued indifference to developing written internal controls, he has also chosen to ignore another Board Policy in preparing tonight's packet. First, you are being asked to direct Staff and Legal Counsel to develop the terms of a Memorandum of Understanding to include a long term Diamond Peak land use agreement for the Diamond Peak Ski Education Foundation. Where is the supporting material defining the District's current and future needs for this land, the consent of the Board and the Community to lease this public land, and the requirements for determining fair market value for the lease of our public land? Secondly, you are being asked to choose one of three options for legal counsel – but there is no relevant back-up material upon which to base or support your decision. And these are the options for legal counsel – counsel you will depend

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upon to ensure compliance with open meeting law and compliance with Board Policies and Practices. In addition, you are being asked to outsource requests for public records to the BBK law firm without understanding exactly what you are paying for and getting in return. This agenda item is worse than ironic –it is insulting. She considers the hours she has spent reading this packet, a complete and total waste of my time. Unfortunately, she does not believe that the upcoming hours will prove more fruitful. If the General Manager cannot comply with policy 3.1, cannot place front and center the District's most pressing priorities and instead load an agenda with secondary and tertiary considerations. She does not believe, based on his past performance, that he has the bandwidth to hire competent and qualified senior management in the coming months. This Board must take action in securing outside resources to fulfill the significant deficits in our District's operations, capital project management, fulfillment of public records requests and financial accounting and reporting. Our community cannot, and should not, have to suffer the consequences of the neglect of the replacement or rehabilitation of 6 miles of our failing effluent pipeline, the delay in hiring a consultant to do a competent utility rate and asset replacement study, a \$1.2 million commitment to software that may or may not be appropriate, unauthorized litigation expenses and the very long list of Senior Management turnover –resulting in a skeletal senior management team. Until this Board takes an active role in fulfilling their fiduciary and statutory responsibilities and exercises responsible oversight, these follies will continue and you will be responsible and liable for the fallout.

Dick Warren said the Special BOT Meeting of November 9<sup>th</sup> was a difficult one to listen to; the discussion, and the approval of Tyler Technologies to do Payroll/HR/GL & Chart of Accounts, was disheartening. He almost came to the conclusion, why am I watching this disaster unfold? He has a suggestion, before IVGID does anything, why not have the IT Manager, scope out how all the current systems operate today, and then the futuristic look as to how all the systems will connect and work as a seamless operating entity? Then have the IT Manager present this to the Audit Committee, specifically individuals like Derrek Aaron who has extensive Project Management experience. Let Derrek, and Ray & Cliff (and others) review what the IT Manager has put together to determine if this futuristic look will work, and specifically how Payroll/HR/GL & Chart of Accounts will work in this environment. Those, within Staff, that are forecasting eternal doom if some systems are not fixed immediately, are out-of-line. Any system functioning today can probably function for another year or so. Think it through, Staff started working on the PR/HR System 2 or so years ago, but apparently it is still okay today. He wonders why. It just seems to me that currently we do not have a strategic view as to how all our different systems of today will operate in the future. Once that is determined, then let's put together a system of internal controls that covers our

entire environment. Obviously, that will have to come from outside experts, NOT INSIDE STAFF, but it will certainly be worth it. Thank you.

Theodore Christopher spoke in favor of the DPSEF proposal.

Judith Miller said that she recently wrote in the *Tahoe Daily Tribune* about the need for oversight and transparency. We were all hoping that when a familiar figure took on the role of GM that concerns would be addressed especially related to responsiveness and transparency. Unfortunately, she has noticed a number of items that have been falling through the cracks. First, items keep dropping off the list of topics for future agendas both for the Audit Committee and for the Board. Board members have had to remind the GM to put things back on the list after they somehow fall off. Second, there is little or no transparency or notification on the GM's Ordinance 7 Committee despite recently approved Board policies, the public has not been notified of meetings. The last agenda was not even posted under agendas rather it appeared under documents on the day of the meeting or perhaps the day before. Is that notification? No minutes or even summaries have been posted for the last two meetings and even though they are Zoom meetings, the public can't participate or even view a recording after the conclusion of the meeting. Is that transparency? Third, public records requests are still not handled in the manner required by statute. Responses aren't made in a timely manner nor is there the make a reasonable effort to assist the requestor to focus the request. And is there any progress on getting an updated public records retention policy that will include email. Yes, we all know there is a pandemic, we all know it has been hard, but these aren't difficult tasks and if they are ignored, it does not instill confidence in the District especially in its management. Let's hope the snow, the beautiful white covering that we have today that makes everything look new and fresh will translate into a new and fresh approach at IVGID.

Sarah Howard-Harwood spoke in favor of the DPSEF proposal.

Cliff Dobler said the Diamond Peak land deal – the background information tells a story which begins in 1966 and runs through 1999 when IVGID stopped giving cash donations and states IVGID along with the Foundation proceeded with fundraising ideas and venues to help the Foundation become self-supporting and through extensive fundraising efforts, the Foundation was able to adequately fund its own operations and operating expenses and had some surpluses. This infers that IVGID provided no donations for the past 21 years. This is absolutely untrue. The background information admits IVGID's actual agreements for the last 21 years which in fact provided large in-kind donations. On January 18, 2018, IVGID and the Foundation executed a five-year agreement wherein IVGID provided

several free items and discounts. At the time, an Incline Village resident reviewed the agreement and indicated that IVGID donations to the Foundation were valued at approximately \$99,850. Since the terms of the long term lease agreement for a new building are unknown, the lease should be approved by the Board and not approved under the General Manager's authority in Board Policy 3.1. Consideration should also be given if the Foundation can survive without future in-kind donations from IVGID. There is no Board policy or an expressed authority in the NRS for IVGID to lease public lands on a long term basis to non-profits. Regarding the eighty golf carts at the Championship golf course, Staff's presentation becomes somewhat laughable. IVGID purchased eighty carts back in 2017 for \$448,000 which after four years the carts could be traded in for \$80,000. Staff would now like to trade in the carts and lease new carts under a four-year lease. No problem. In order to scare the bejesus out of you, Staff creates a gigantic \$129,290 loss which would be incurred if the carts are rehabbed and kept for only one year. This is crazy. There is no one on the planet Earth who would replace parts, mainly batteries, and keep the carts for only one year. Three to five years would be the target. It would seem logical that if IVGID rehabs the carts the trade in value, after one year, would be more not less as Staff indicates. In addition, Staff creates a trade-in value of \$1,950 per cart which is double what was estimated in 2017; Staff provides absolutely no back up. In the calculations of losses, Staff omits the \$78,000 in savings on the new lease which would be necessary since the rehabbed carts would be used for only one year. This presentation is similar to Staff's false reporting of revenues generated from golf play passes using fictitious revenues per round. Staff needs to get out of the finance business and into hitting golf balls.

Nate Steward spoke in favor of the DPSEF proposal.

Aaron Katz said he will be submitting some written statements to be attached to the minutes of the meeting. He is talking about DPSEF and asked why is this on the Board's agenda? The present agreement makes it clear that DPSEF is completely independent of the District. While the spatial needs may be of interest, this has no business being on the agenda and taking up valuable space. He has asked for something to be on the agenda and he is ignored. He objects to the Board empowering the Staff to negotiate with anyone for anything. Local parcel owners paid nearly \$1.4 million for Diamond Peak in 1976 dollars so what justification is there for giving away 5,000 square feet prime space to DPSEF for \$1 per year which he presumes is what DPSEF representatives intends? Didn't we learn from the Parasol lease in which Chairman Callicrate made the motion for that 99-year lease? It is a waste of time to negotiate anything with DPSEF unless they are willing to pay fair rental value for a land lease. This is a waste of time and we

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will need two independent appraisals for a land lease. This is the standard for City and County real property leasing. DPSEF must pay for these appraisals. Long term leases tie our hands into the future. Finally, he has demonstrated that the public is already giving the ski team the equivalent of \$200,000 a year annually – when is enough enough?

Caroline Sandberg spoke in favor of the DPSEF proposal.

Frank Wright said he is a former Trustee candidate. Bunch of things to talk about –debacle we had with the Parasol, that took an awful lot of time, a Board action that should have never taken place; giving away a piece of land that the people of Incline could use that we gave to a non-profit. We need attorneys who are sharp and look at concepts like this and under the NRS and guidelines and for the people who live here. What we are doing is giving away land, which is not in our best interest, so come up with a better alternative and don't do what you are doing. Mr. Callicrate, you voted for the Parasol, not going to get a different result. Take your time and go back to the drawing board. As he was campaigning, a lot of people expressed being upset by our giveaway, stop it, do something different and change the course of the way we do things here.

Derrick Sandberg spoke in favor of the DPSEF proposal.

Steve MacNamara spoke in favor of the DPSEF proposal.

Charley Miller spoke in favor of the DPSEF proposal.

Cameron Lim spoke in favor of the DPSEF proposal.

Lauren Sandberg spoke in favor of the DPSEF proposal.

Bernard Ash spoke in favor of the DPSEF proposal.

Joy Gumz said in a 2002 opinion, the Nevada Attorney General stated, “The public purpose doctrine prohibits use of public property for private purpose. A public purpose is an activity that serves to benefit the community as a whole and which is directly related to the functions of government.” In opinion 2005-01, the Nevada Attorney General stated “The power conferred upon cities and counties in NRS 244.1505 and NRS 268.028 vests discretionary power to make charitable contributions only with the governing body of the city and the board of county commissioners. The power granted to cities and counties is in the nature of a public trust that may not be exercised or delegated in the absence of statutory

authorization.” The proposed Diamond Peak agreement is for a private purpose of a 501c3 organization. It does NOT relate to any of the 4 functions IVGID it to provide: recreation facilities, water, sewer or trash management. If the IVGID Board had adequate legal counsel, they would not have such matters placed before them. The IVGID Board must vote no on the DPSEF agreement; the Foundation can seek donations elsewhere. The Board must vote no on the BB&K item as it is the same firm that represented Bell, California.

Inge Starrett spoke in favor of the DPSEF proposal.

Margaret Martini said as a polite individual, she will not shout out my comments – but she will underscore that IVGID is a local government and as our public employees and elected officials you cannot use our public taxes and fees to subsidize non-profits with cash and non-cash contributions. You have a fiduciary responsibility to ensure that our land and our facilities are operated for the benefit of our community and are not sold, or leased at below market rates. Memorandums of Understanding to lease our public land to the Diamond Peak Ski Education Foundation cannot and should not be developed by legal counsel and District Staff. This is a matter for the Community and the Board to decide. Although there are many pages of information on the Foundation’s needs, there is no information on our community’s needs for the irreplaceable land you are proposing to lease to this Foundation. The District’s past experience with long term leases of our public land at \$1 per year to the IVCB Visitor’s Bureau and Parasol should serve as a warning. The consequences are still resonating. In the case of the Visitor’s Bureau, this is land we cannot use for our District’s needs. In the case of Parasol, they actually defaulted on the terms of their lease and had the audacity to try to sell us a building, that is on IVGID property, funded by others, that they no longer wanted to support and, remain as tenants for \$1 per year. To call this outrageous, would be an understatement. We do not need another Parasol debacle. Based upon expert citizen analysis of the current agreement, it is her understanding that our Rec Fee is being used to provide a \$100,000 + annual subsidy to the Diamond Peak Ski Education Foundation. This is not a small amount of public cash and tax and fee payer financed facilities and staff. She does not believe this District has the authority under Dillon’s rule to commit our public resources to this charitable organization or any other non-profit. She is formally requesting this Board solicit an opinion from the Office of the Attorney General on the legality of IVGID’s cash and in-kind donations to non-profits as well as the statutory requirements that must be met before our Board can lease our public land to non-profits or any other entity.

Anthony Walker spoke in favor of the DPSEF proposal.



Ray Tulloch said he thought long and hard before making any comments. Congratulate Mr. Wolf for handing out comments to be made which are subject to misinformation. DPSEF is a private charity that is not available to all in the community and is closed to DPSEF. They provide ski races services to Diamond Peak and DPSEF only provides facilities only for DPSEF as IVGID provides the hill space, etc. only for DPSEF. They pay for training venues elsewhere. Hypocritical that they can sell private parking spaces. It won't make him popular with his ski racing community, but the Board needs to think long and hard about how DPSEF opens itself to a wider part of the community.

Leas Otshawn spoke in favor of the DPSEF proposal.

Yolanda Knaak has some concerns about General Business Item, K.1. and she can't seem to get on Livestream so that's all she has.

Mike Abel submitted the following written comment: He has looked at the board packet for this evening (11/18/20) and the proposal on the DP ski education foundation give-away. He has also seen the reviled Mr. Aaron Katz' comments on its illegality. While he is not a legal expert, he makes a good case that the give-away is illegal. He will let his document stand as the best case against this proposal. Furthermore, with parking at a premium at DP, it is amazing to him that this proposal is even being considered, he notes with interest that no mention is made of the parking in this presentation. As we all know, parking is at a real premium at DP. To say that a new larger building will have no impact on already severely limited parking is absurd. With loading, unloading, parking, and the inevitable, "I am just waiting here for a few minutes", this large additional footprint will be just another inconvenience to the season pass holders and general public. IVGID already provides a rich platter of freebees to the DPSEF. Do we really need to give them more? He says no!

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

Chairman Callicrate asked for changes. Trustee Schmitz requested a flexible agenda as she would like to move Item M. so it's not at the end of the evening because it is important to be engaged so she is requesting it be moved to after General Business Item K.2. or after K.3. Chairman Callicrate said that is a good idea. District General Counsel Josh Nelson suggested doing it right before General Business and before the Treasurer's report. Chairman Callicrate asked how long will these reports take. Director of Finance Navazio said less than 10 minutes as they are informational. Chairman Callicrate said that Item M. is moved to right after the Treasurer's Report; a flexible agenda is approved.

**E. PUBLIC HEARINGS**

**There are no Public Hearings for this agenda.**

**F. DISTRICT STAFF UPDATES (for possible action)**

**F.1. District General Manager Indra Winqest**

*F.1.A. Formal written report outlining the contracts/expenditures s/he approved - Once a month formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under \$50,000 of budgeted expenditures)*

*F.1.B. Season end report for the Beach Season 2020*

District General Manager Winqest gave an overview of the submitted material. Trustee Morris gave a shout out to Trail of Treats and Terror team as pulling this off was a huge benefit to the community - thank you. Trustee Morris then asked a couple of questions on the organizational chart on agenda packet pages 14 and 15 which District General Manager Winqest responded to. Trustee Schmitz brought to the attention of the District General Manager a couple of changes and referenced agenda packet pages 14 and 15 which District General Manager Winqest responded to. Trustee Dent followed up on public records requests and asked how many we are getting each month. District General Manager Winqest said that information will be included in his next General Manager's report. Trustee Dent followed up and asked about a couple that are old. District General Manager Winqest said that we had a couple that were extremely intense and required additional time. Trustee Dent said his purpose was to get an ongoing list included in the General Manager's report. Trustee Wong said related to public records request, she asked that Staff please indicate how many are requests but aren't actually public records. District General Manager Winqest said he will discuss that with the District Clerk. Trustee Wong said to Trustee Morris' comment about if the General Manager can't serve, she believes that there is a policy that the Director of Public Works serves. District General Manager Winqest said that wouldn't work because we don't have a Director of Public Works.

District General Manager Winqest then went over the submitted beach wrap up report. Trustee Schmitz said, as it relates to picture pass holder, as

someone like herself that scans in/out multiple times in one day, does that include them? District General Manager Winquest said that he believes that would be a double count and that he thinks that most gets their hand stamped so there could be a small amount that got double counted but he will check. Trustee Morris said thank you to the team for their work in this COVID year. Looking at the total number of attendees on the beach, it looks like it is in line with previous years. On agenda packet page 20, total visits are 109,406, which is a typical year. District General Manager Winquest said yes and that this includes the first two weeks of May. Trustee Morris said because we didn't have a 4<sup>th</sup> of July event, would it be upped it by a few thousand? District General Manager Winquest said if we would have had a normal July 4 this year, yes, we would have seen about 7,000 more visits. Trustee Morris then shared some general thoughts about pushback with the restrictions of this year. District General Manager Winquest said that his recommendation would be to put a cap on the punch cards that one can buy however that is a decision that the Board would have to make. Trustee Dent said he is excited to hear about the technologies that Staff is exploring and asked when Resolution, 1881 expires. District General Manager Winquest responded that it expires December 31, 2020. His recommendation would be monitor and leverage the General Manager's Ordinance 7 Committee recommendations and then have this discussion earlier in the season.

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

District General Manager Winquest reviewed the long range calendar and the Trustees shared their thoughts and suggestions.

Chairman Callicrate congratulated Trustee-elect Ms. Tonking and stated that she will be joining the Board at our December meeting and then at our January meeting officially. It is customary to have the new Trustees present to get a flavor of what goes on.

Chairman Callicrate, at 7:36 p.m., called for a break; the Board reconvened at 7:50 p.m.

**H. DISTRICT GENERAL COUNSEL UPDATE (for possible action)**

**There is no Update for this agenda.**

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

## **I.1. Treasurers Report (for possible action)**

*I.1.A. Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)*

Treasurer Sara Schmitz submitted the following:

In the prior report been provided on October 27th, it contained a \$61K payment for a snow plow. Because a budget carry-over was overlooked for this purchase, it is an unbudgeted item in this fiscal year. Staff is reviewing the internal controls and determining whether they will be using fund balance or reducing another CIP budget to compensate for this oversight and therefore unbudgeted payment.

As seen on page 30 of the Board packet, includes the payment for gymnastics equipment funded by a grant from the Duffield Foundation. The receipt of the grant has been confirmed. Once again, the District and the young people enjoying this equipment are grateful for the generous donation by the Duffield Foundation covering the costs of the equipment paid by the District as shown in the Payment of Bills report.

Also included in this payment of bills report is a customer refund of \$14,643. A parcel owner was billed and paid for 2 Rec and 2 Beach fees on their one parcel for over 15 years. The resolution of this issue is being brought before the Board at a special meeting scheduled for Monday, November 23<sup>rd</sup>. I have been informed the prior Director of Finance was aware the recreation roll was off by one parcel, but didn't investigate to identify the parcel in error. Additionally, I was informed the parcel owner didn't receive their property tax bill because they paid their taxes through an impound account and the bills were sent to their lender. It was only recently the parcel owner realized the error and brought it to the attention of the District. While Legal Counsel has stated the statute of limitations for tax related issues is 3 years, District staff made the decision to refund the entire overpayment amount to the parcel owner without Board involvement. The check is still in the possession of District staff. Since the District doesn't have a policy for this type of repayment nor is there a policy allowing staff to override a statute of limitations, this is being brought to the Board at a special meeting scheduled for November 23<sup>rd</sup>. Had this not been brought before the Board, it would

have set a precedent for staff's authority to overrule statutes of limitation and establish a presentence for staff's authority to refund Recreation and Beach fees.

Not included in this report is my discovery that the District apparently never received the \$31K refund from Washoe County related to the sale of the 3 unbuildable lots sold by the former Director of Finance Eick. In April 2018, Mr. Eick brought before the Board the required repayment of back taxes on the 3 parcels. The Board approved a payment to Washoe County for approximately \$33K with the understanding that Washoe County was to refund the District roughly \$31K because those delinquencies were for Recreation and Beach Fees. Just recently, I discovered that the District apparently did not receive the \$31K as stated to the Board by Mr. Eick. Therefore, I brought this to the attention of the Director of Finance Navazio who is currently working with Washoe County to obtain the \$31K for the District.

In today's Board packet on pages 172-178 covering the Champ Course golf carts, the budget amount of \$29,000 each for the three beverage carts in this fiscal year, as referenced in the memo, is incorrect. The actual budget contains for \$17K each for 2 carts this fiscal year and \$15K for the third cart in 2025. Additionally, the project summary sheets have them listed for \$33,000 each in fiscal year 2022. These inconsistencies with budgets and dates has been brought to management's attention.

Trustee Wong asked why does a customer refund have to come to the Board? When you listen to our customer service training, we empower our Staff to make our customers whole and don't understand why we aren't supporting our Staff? When you add up all the time we are going to expend to approve this item, it is more than the refund. Chairman Callicrate said that he understands Trustee Wong's point and share that as well in allowing our Staff was tasked to do. This is a legal situation and it wasn't meant to intervene in what our Directors were empowered to do it. It is a clerical error that should have been caught a long time ago and all five of us should be in agreement. The point of a special meeting is the legal aspect of it as he wants to make sure we don't do something that sets an improper precedence.

**The next item was moved up in the agenda by the Board of Trustees.**

**M. REPORTS\* (Reports are intended to inform the Board and/or public)**

**M.1. Fiscal Year 2020/2021 First Quarter Budget Update: (Requesting Staff Member: Director of Finance Paul Navazio)**

*M.1.A. District financial results through September 30, 2020 (Quarter 1, FY2020/21)*

*M.1.B. Popular Capital Improvements Plan Status Report through September 30, 2020 (Quarter 1, FY2020/21)*

Director of Finance Paul Navazio gave an overview of the submitted materials. The following Trustee comments were shared:

- ✓ First time we have seen the first CIP report and any recommendations that you have would be helpful.
- ✓ Debt and capital fund presentation isn't very useful, more concerned about the operating detail and the other on a quarterly basis is most useful.

**J. CONSENT CALENDAR (for possible action)**

**There are no Consent Calendar items on this agenda.**

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

**K.1. Diamond Peak Ski Education Foundation Spatial Needs Assessment and Site Analysis presented by Andy Wolf, Vice President, Diamond Peak Ski Education Foundation Board of Directors and Andrew T. Ryan, P.E. of PR Design & Engineering Inc. with the possibility of the Board of Trustees taking the following action(s):**

*K.1.A. Review, discuss and possibly accept the presentation provided by DPSEF including a Special Needs Assessment and Site Analysis presented by Andy Wolf, Vice President, DPSEF Board of Directors and Andrew T. Ryan, P.E. of PR Design & Engineering Inc.*

*K.1.B. Review, discuss and possibly direct District Staff and District Legal Counsel to develop terms of a Memorandum of*



*Understanding including a long term land use agreement with the Incline General Improvement District and DPSEF.*

Andy Wolf and Andrew Ryan gave the presentation as included in the Board packet. The Board of Trustees, Staff and DPSEF representatives discussed the agenda item and various components in detail.

Trustee Morris made a motion to accept the presentation provided by DPSEF including a Special Needs Assessment and Site Analysis presented by Andy Wolf, Vice President, DPSEF Board of Directors and Andrew T. Ryan, P.E. of PR Design & Engineering Inc. and direct District Staff and District Legal Counsel to develop terms of a Memorandum of Understanding including a long term land use agreement with the Incline General Improvement District and DPSEF. Trustee Wong seconded the motion. Chairman Callicrate asked for further comment, receiving none, he called the question – the motion passed unanimously.

Chairman Callicrate at 9:18 p.m. called for a break, at 9:30 p.m. the Board reconvened.

**K.2. Review, discuss and provide feedback on the schematic design of Burnt Cedar Swimming Pool Improvement Project (Requesting Staff Member: Engineering Manager Nathan Chorey)**

Engineering Manager Nathan Chorey gave the presentation as included in the Board packet. The Board of Trustees and Staff discussed the agenda item and the Board provided the requested feedback.

**K.3. Review, discuss and possibly provide direction on the Championship Golf Carts Capital Improvement Project, CIP Data Sheet# 3141LV1898, Evaluation requested because of COVID-19 (Requesting Staff Member: Director of Golf/Community Services Darren Howard)**

District General Manager Winquest introduced this item by stating that this project was approved through the capital budget but Staff told the Board that we would be bringing back projects when we needed the Board to weigh in on them and that he just wanted to remind everyone that this is in the current approved capital plan. Director of Golf/Community Services Darren Howard

gave an overview of the submitted materials. The Board of Trustees and Staff discussed the agenda item and the Board provided the direction to refurbish the Championship Golf Course golf carts. District General Manager Winquest reminded the Board that this is unbudgeted labor and maintenance costs so we are going to have to sift through this effort and wants everyone to understand that this is now going to be operating. Chairman Callicrate agreed and said that this gives the Board the opportunity to make changes to Policy 3.1.0.

**K.4. Receive and possibly discuss recap of Project: Watermain Replacement – Martis Peak Road Vicinity; Fund: Utilities; Division: Water; Project 2299WS1704 (Presenting Staff Member: Engineering Manager Nathan Chorey)**

Engineering Manager Nathan Chorey gave an overview of the submitted materials. No questions were asked by the Board.

**K.5. Review, discuss options and potentially provide direction to Staff and the Board Chairman on a preferred option for District Legal Services; Vendor: Best, Best and Krieger (BB&K) (Requesting Board Member Chairman Tim Callicrate and Requesting Staff Member District General Manager Indra Winquest)**

Chairman Callicrate gave an overview of the submitted materials. The Board of Trustees and Staff discussed the agenda item and the Board Chairman confirmed that three of the Trustees are leaning towards Option 3 and two Trustees are leaning towards Option 1 and there will be no public records included at this time.

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

**L.1. Meeting Minutes of October 14, 2020**

Chairman Callicrate asked for changes, none were requested, so the minutes are approved as submitted.

**M. *Was moved up on the agenda before the Consent Calendar – see page 12.***

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

There were no public comments made at this time.

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

The meeting was adjourned at 10:34 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 Aaron Katz – Written statement to be included in the written minutes of this November 18, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) facility fees which are needlessly spent on travel and conference attendance associated with membership in all sorts of third party organizations – Here the National Ski Areas Association

Submitted by Aaron Katz – Written statement to be attached to and made a part of the written minutes of this November 18, 2020 regular IVGID Board meeting – Agenda Item K(1) – Possibly directing Staff and Legal Counsel to negotiate terms of replacement agreement with the Diamond Peak Ski Education Foundation (“DPSEF”) for its use of Diamond Peak including exclusive use via a long term land lease of up to 5,000 square feet of prime public property

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 18, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON TRAVEL AND CONFERENCE ATTENDANCE ASSOCIATED WITH MEMBERSHIP IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE NATIONAL SKI AREAS ASSOCIATION**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units involuntarily assessed<sup>1</sup>. However, *that’s not true*. As I have demonstrated so many times before<sup>2</sup>, they actually pay for the difference between budgeted revenues and budgeted over spending unilaterally assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented and implemented the concept of “smoothing,”<sup>3</sup> the RFF/BFF have paid for far *more*<sup>4</sup>. How else can one explain the rapid increase in Community Services and Beach Fund balances<sup>5</sup>?

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([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))].

<sup>2</sup> The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf) (“the 7/22/2020 Board packet”)] which made reference to: 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”)]; and, 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>3</sup> According to staff, “this is an initiative...to schedule projects in a way to provide reasonably consistent amounts for capital expenditure thus avoiding increases in the total Facility Fee from year to year” [see page 4 of the 2019 Comprehensive Annual Financial Report {“CAFR” (<https://www.yourtahoepalace.com/uploads/pdf-ivgid/2019-IVGID-CAFRReport.pdf>)}]. In other words, assess *more* than is actually required now in order to build up unrestricted fund balances which can possibly be accessed in the future to pay for unidentified, unbudgeted and unappropriated pet staff projects.

<sup>4</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")]

One category of those expenditures is the dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! And another related category is the many thousands of dollars expended on travel to conventions and symposiums sponsored by these organizations. After all, why become a member of an organization if you're not going to take advantage of its networking/social opportunities?

For these and other reasons, on July 21, 2020 I made a public records request to not only examine public records pertaining to the third party organizations in which IVGID pays for membership, but public records evidencing, in part, the:

5. Additional fees paid to or associated with in any manner whatsoever any such group or organization identified, together with records evidencing the reasons for such payments. Examples but not limitations (insofar as such payments were concerned)...would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.<sup>6</sup>

My intent insofar as these requests were concerned was to discover the thousands of ancillary dollars expended or associated with the many dozens of third party organizations I believed IVGID was a member of which are subsidized by RFF/BFF.

On August 21, 2020 IVGID's PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admitted she did "not feel...(wa)s complete."<sup>6</sup> Although Ms. Herron stated she would "continue to work on (my) request"<sup>6</sup> to locate and provide access to other records which responded to my initial request (such as ¶15 above), *she didn't*.

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<sup>5</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District's Community Services Fund was \$4,226,167 (see page 25 of the of the 2011 CAFR). Yet as of June 30, 2020, staff had estimated this fund's balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board's May 7, 2020 meeting {"the 5/7/2020 Board packet" ([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))}]. Similarly, on June 30, 2011 the unrestricted balance assigned by staff to the District's Beach Fund was \$1,177,762 [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))}]. Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

<sup>6</sup> My request [which is erroneously referred to by IVGID's Public Records Officer ("PRO"), Susan Herron, as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to that written statement pertaining to the Association of Golf Merchandisers submitted for inclusion in the minutes of the Board's October 27, 2020 meeting.

So on September 9, 2020 I submitted a written statement to be attached to the minutes of that meeting<sup>7</sup> wherein I highlighted IVGID's membership in the National Ski Areas Association ("NSAA"). The reader may not understand that IVGID credit (disingenuously labeled "procurement") cards have been issued to over fifty (50) employees. And because one of them is IVGID's marketing manager, Paul Raymore, on October 25, 2020 I made a public records request for his procurement card charges from July 1, 2018 to the present. I wanted to discover evidence of payments included in my July 21, 2020 request (above) which were not provided. And on October 28, 2020 Ms. Herron responded with a summary of those charges<sup>8</sup>.

As I went through the records provided [and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*], my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to payment for staff out-of-state travel to meetings, conferences and seminars associated with the NSAA. And this is the purpose of this written statement.

**Mountain Technology Symposium:** The NSAA, like most industry trade organizations, offers a series of "so called" seasonal "education seminars" for its members and others<sup>9</sup>. For instance, there are "Fall Education Seminars"<sup>10</sup> "Summer Showrooms,"<sup>11</sup> "Winter Conferences and Trade Shows,"<sup>12</sup>

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<sup>7</sup> See pages 196-201 of the packet of materials prepared by staff in anticipation of the Board's October 14, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1014\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1014_-_Regular_-_Searchable.pdf) ("the 10/14/2020 Board packet")].

<sup>8</sup> My October 25, 2020 records request, Ms. Herron's October 28, 2020 response, and the summary provided with asterisks next to the charges which reflect conference and travel expenditures, are collectively attached as Exhibit "A" to this written statement.

<sup>9</sup> Go to [https://www.nsaa.org/NSAA/Events/2020\\_Fall\\_Education\\_Seminars/NSAA/Events/FES\\_Preview.aspx?hkey=455d3a13-b228-4147-b559-c3292b01c07b](https://www.nsaa.org/NSAA/Events/2020_Fall_Education_Seminars/NSAA/Events/FES_Preview.aspx?hkey=455d3a13-b228-4147-b559-c3292b01c07b). Thus one need *not* be a member of the NSAA in order to attend its education seminars. Membership nets the attendee a whopping \$50 discount (see [https://www.nsaa.org/NSAA/Events/MTS\\_Preview\\_Logged\\_In.aspx?WebsiteKey=d001d8ff-1aa2-441a-939e-ef3a81c66a4c](https://www.nsaa.org/NSAA/Events/MTS_Preview_Logged_In.aspx?WebsiteKey=d001d8ff-1aa2-441a-939e-ef3a81c66a4c)).

<sup>10</sup> Go to [https://www.nsaa.org/NSAA/Events/2020\\_Fall\\_Education\\_Seminars/NSAA/Events/FES\\_Preview.aspx?hkey=455d3a13-b228-4147-b559-c3292b01c07b](https://www.nsaa.org/NSAA/Events/2020_Fall_Education_Seminars/NSAA/Events/FES_Preview.aspx?hkey=455d3a13-b228-4147-b559-c3292b01c07b).

<sup>11</sup> Go to [https://www.nsaa.org/NSAA/Events/Summer\\_Showroom/NSAA/Events/Summer\\_Showroom.aspx?hkey=07f5ecbe-77a6-41f6-b690-dab7546f79ac](https://www.nsaa.org/NSAA/Events/Summer_Showroom/NSAA/Events/Summer_Showroom.aspx?hkey=07f5ecbe-77a6-41f6-b690-dab7546f79ac).

<sup>12</sup> Go to [https://www.nsaa.org/NSAA/Events/2021%20Winter%20Conference/NSAA/Events/Winter\\_shows\\_2020.aspx?hkey=13e6533e-414b-4339-9e73-eb39f90ea071](https://www.nsaa.org/NSAA/Events/2021%20Winter%20Conference/NSAA/Events/Winter_shows_2020.aspx?hkey=13e6533e-414b-4339-9e73-eb39f90ea071).



and here, "Mountain Technology Symposiums."<sup>13</sup> Ms. Herron *never* provided records evidencing any District employee's travel to any of these "seminars." And I didn't realize the District had paid for any employee's travel to these seminars until Ms. Herron responded to a *different* records request of mine<sup>14</sup> wherein the existence of some of these records was revealed.

**Some of the Costs IVGID Incurred Associated With Paul Raymore's Attendance at the Jay Peak Mountain Technology Symposium:** Although because of the small print on Exhibit "A" it is difficult to see Jay Peak Mountain Technology Symposium expenses Mr. Raymore incurred (at least those charged to his IVGID procurement card), let me share some of them:

- A \$300 registration fee to attend the symposium;
- \$40 in Reno-Tahoe Airport parking fees while attending the symposium;
- ?? Airfare to attend symposium<sup>15</sup>;
- \$343.35 in shared lodging charges (share with whom?) while attending the symposium;
- \$191.59 rental car charges while attending the symposium;
- \$30.38 in fuel charges for Mr. Raymore's rental car;
- \$1.92 in Cross-Border (from/to Canada/Vermont) transfer fees; and,
- ?? Per diem in food charges while attending the symposium<sup>14</sup>.

All told, at least \$1,500 in additional expenses associated with the NSAA above and beyond membership dues. And these charges don't include the lost staff time (at least a week) Mr. Raymore could have been spending on something truly productive.

**The Costs IVGID Was on Pace to Incur Associated With Paul Raymore's Attendance at the 2020 NSAA Convention:** Similarly, Mr. Raymore's spreadsheet reveals he had begun making procurement card charges in anticipation of attending the NSAA's 2020 annual convention. Although the convention was subsequently cancelled, below find a list of some of the expenses Mr. Raymore

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<sup>13</sup> Go to

[https://www.nsaa.org/NSAA/Events/Register\\_for\\_2020MTS/NSAA/Events/MTS\\_Preview.aspx?hkey=2382c4e4-ffbe-4d36-b4ba-4856fd981384](https://www.nsaa.org/NSAA/Events/Register_for_2020MTS/NSAA/Events/MTS_Preview.aspx?hkey=2382c4e4-ffbe-4d36-b4ba-4856fd981384).

<sup>14</sup> Exhibit "A" to this written statement includes the spreadsheets prepared by Mr. Raymore which allegedly evidence (look for the asterisks) charges associated with NSAA's October 1-4, 2019 Jay Peak, Vermont Mountain Technology Symposium (see [https://drive.google.com/drive/folders/1-BwbkOvi\\_M8RUcl2BFYtanmpN6S7OKr3](https://drive.google.com/drive/folders/1-BwbkOvi_M8RUcl2BFYtanmpN6S7OKr3)).

<sup>15</sup> This/these expenses were apparently not charged to Mr. Raymore's procurement card.

incurred/was on pace to incur. Again, let me share some of them:

A \$800 registration fee to attend convention;

\$\$\$ In Reno-Tahoe Airport parking fees while attending the convention;

\$338.40 Airfare to attend the convention;

\$984.48 in lodging charges while attending the convention;

\$\$\$ rental car charges while attending the convention;

\$\$\$ In fuel charges for Mr. Raymore's rental car; and,

\$\$\$ Per diem in food charges while attending the convention.

All told, at least \$2,120 in additional expenses associated with the NSAA. And again, these charges don't include the lost staff time (at least a week) Mr. Raymore could spend on something truly productive.

**An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>16</sup>. "In an effort to enhance transparency in financial reporting, IVGID...(allegedly) allows citizens to explore IVGID's financial data online."<sup>15</sup> To do this staff assign a Chart of Account ("COA") name and number to every one of its deposits and expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately, here we don't know to what expenditure category all of the subject expenditures have been assigned according to IVGID's legend to its COA structure<sup>17</sup> because relevant COA numbers have not been provided. However, the following four COA numbers have been identified insofar as NSAA convention charges are concerned which I assume have been similarly assigned: 340-34-980-7685<sup>18</sup>. This series of numbers corresponds to: marketing travel and conventions associated with Diamond Peak.

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<sup>16</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

<sup>17</sup> This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on our...Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

<sup>18</sup> This number appears on Mr. Raymore's procurement card spreadsheet which is part of the documents attached as Exhibit "A" to this written statement.

**What Do Any of These Expenditures Have to Do With Making the Public's Recreational Facilities Available to Those Parcels/Dwelling Units Involuntarily Assessed the Recreation Facility Fee ("RFF")? *Nothing!***

**So How Much of Our RFF is Being Paid Annually on Employee Travel to Symposiums or Conventions?** Although I could not get a number for actual 2019-20 expenditures from open.gov, I was able to get a budgeted number. And it was in excess of \$130,000! That's more than \$130,000 annually for our employees to travel to and partake in third party trade/other related organization conventions and symposiums. **Thus here not only were the subject NSAA expenditures *NOT* necessary, I submit they were part of over \$130,000 of similar charges improperly paid with the RFF.**

**Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE 2020-21 BUDGET?**

**Since This is the Twenty-Third (23<sup>rd</sup>) of What I Suspect Will be a Series of Additional Similar Inappropriate Travel and Convention Expenses Associated With Third Party Organization Membership, Let's Continue the Tally:**

Organization	Yearly Dues	Running Total
BEAR League	\$ 250	\$ 250
Nev Rural Water Ass'n	\$ 343	\$ 593
North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
Reno Tahoe Territory	\$ 150	\$ 7,123
Nevada League of Cities	\$ 3,968	\$ 11,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 15,967
Travel/Lodging/Registration/NSAA Symposium	\$ 1,810 <sup>18</sup>	\$ 17,777
Ski California	\$ 4,578	\$ 22,355
SnoCountry	\$ 1,215	\$ 23,870
STOKE	\$ 700	\$ 24,570
Nat'l Golf Foundation	\$ 250	\$ 24,970
U.S. Golf Ass'n	\$ 150	\$ 25,120
Prof'l Golfers' Ass'n	\$ 3,921	\$ 29,041
Northern California Golf Ass'n	\$ 280	\$ 29,321
Unreimb Private NCGA Memberships	\$ 7,011 <sup>19</sup>	\$ 36,332
Ass'n of Golf Merchandisers	\$ 225	\$ 34,297
California Parks & Recreation Society	\$ 95	\$ 34,392
Int'l Society of Arboriculture	\$ 576	\$ 34,968
Society of Municipal Arborists	\$ 150	\$ 34,968
Tree City U.S.A.	\$ 20,000	\$ 54,968

**Conclusion:** Discretionary out-of-state travel to the conferences and symposiums of a trade association which exists to “support members in their pursuit to operate thriving and sustainable businesses”<sup>20</sup> has little if anything to do with making local property owners’ “availability” to access and use public recreational facilities more affordable.

<sup>18</sup> This is an estimated annual amount as the average of 2019-20 travel and convention charges made by Paul Raymore. And it is probably low given our PRO has not provided records evidencing all such convention/symposium travel expenses.

<sup>19</sup> Although I have asked staff, including our GM, to provide evidence that any of these expenditures were reimbursed by/on behalf of those individuals who were directly benefited, none has been forthcoming. Therefore insofar as I am concerned, these charges have not been reimbursed.

<sup>20</sup> Go to <https://www.nsaa.org/NSAA/About/NSAA/About/home.aspx?hkey=e0281c80-8203-4b20-b4b6-84b042fc72c6>.

In fact, I submit it has the exact opposite result. If our public employees were precluded from pursuing membership in organizations such as the subject one which promotes the operation of commercial for profit business enterprises, and attending out-of-state networking conferences and symposiums geared toward promoting those enterprises (at least at local property owners' expense), we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence<sup>21</sup>; providing over compensated and over benefited employment<sup>22</sup> to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask the Board to direct staff to discontinue expenditures such as these, and to reduce the RFF by a like amount.

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>21</sup> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 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>22</sup> IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

**EXHIBIT "A"**



**RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, Ashley Wood, Jim Pederson - P.S.**

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**From:** "Herron, Susan" <Susan\_Herron@ivgid.org>  
**To:** "s4s@ix.netcom.com"  
**Subject:** RE: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, Ashley Wood, Jim Pederson - P.S.  
**Date:** Oct 28, 2020 9:10 AM  
**Attachments:** [Raymore - Paul - 2.7.2020 to 5.12.2020.pdf](#) [Raymore, Paul - 5.13.2020 to 8.5.2020.pdf](#) [Raymore, Paul - 08.06.2020-10.26.2020.pdf](#) [Raymore, Paul - 9.1.2018 to 2.12.2020.pdf](#)

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Mr. Katz,

This e-mail is IVGID's response to your various records requests with the last one being October 25 and shown below. Attached are the charges made by Mr. Raymore from 07-01-2018 to 10-26-2020 as he is the only one on your list of six people that used a procurement card during your requested time periods. Further, you should know that Mr. Hill retired from the District on 04/21/2019. If you would like further detail on any charge of Mr. Raymore's, please let me know.

Susan

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

**Sent:** Sunday, October 25, 2020 7:16 PM

**To:** Herron, Susan <Susan\_Herron@ivgid.org>

**Subject:** Re: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, Ashley Wood, Jim Pederson - P.S.

Sorry Ms. Herron -

Please add **Ashley Wood** to the list of persons below. Thank you, Aaron Katz

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

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

Sent: Oct 25, 2020 5:28 PM

To: "[Susan\\_Herron@ivgid.org](mailto:Susan_Herron@ivgid.org)"

Subject: Records Request - Procurement Card Charges, Requests for Reimbursement, and IVGID Reimbursement Payments to Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, Jim Pederson

Hello Ms. Herron -

I would like to examine the following records pertaining to IVGID employees Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, **Ashley Wood**, and Jim Pederson:

1. All IVGID credit card procurement charges made on IVGID credit cards issued in the names of Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, **Ashley Wood**, and Jim Pederson from the period July 1, 2018 through and including the present;
2. All IVGID credit card procurement charges on IVGID credit cards issued in the names of anyone else other than Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, **Ashley Wood**, and Jim Pederson for expenditures on behalf of either Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, or Jim Pederson, from the period July 1, 2018 through and including the present;
3. Written evidence of staff approval by one or more IVGID employees other than Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, **Ashley Wood**, or Jim Pederson of all of the credit card charges listed in paragraphs 1 and 2 above;
4. Written evidence of IVGID payments of all of the credit card charges listed in paragraphs 1 and 2 above, as well as records evidencing the chart of account numbers assigned by staff to all such payments;
5. All requests for reimbursement of IVGID expenses incurred by or on behalf of Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, and Jim Pederson from Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, **Ashley Wood**, or Jim Pederson the period July 1, 2018 through and including the present;
6. All requests for reimbursement of IVGID expenses incurred by or on behalf of Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, and Jim Pederson from anyone other than Mike Bandelin, Carl Hill, Paul Raymore, Samuel Padilla, **Ashley Wood**, or Jim Pederson, the period July 1, 2018 through and including the present; and,
7. Written evidence of IVGID payment of all of the expense reimbursements listed in paragraphs 5 and 6 above.

User Last Name	Cardholder Name 1	Card Number (Last 4)	CHARGE #				Amount	Merchant Name	Description	Posting Date	Transaction Date
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	145.5	MAILCHIMP MONTHLY	Monthly Mailchimp email marketing expenses divided between the venues - Diamond Peak portion	02122020	02112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	100-	14-	170-	7010	84.5	MAILCHIMP MONTHLY	Monthly Mailchimp email marketing expenses divided between the venues - Admin portion	02122020	02112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	320-	31-	980-	7010	84.5	MAILCHIMP MONTHLY	Monthly Mailchimp email marketing expenses divided between the venues - Golf portion	02122020	02112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	350-	48-	980-	7010	84.5	MAILCHIMP MONTHLY	Monthly Mailchimp email marketing expenses divided between the venues - Rec portion	02122020	02112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	2.99	GOOGLE GOOGLE STORAGE	Google Drive storage fees	02172020	02152020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7010	1575	PAYPAL DANG SHADES	Diamond Peak promotional products - VTP logo sunglasses	02202020	02192020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7300	756.77	GOOGLE GOOGLE STORE	Google Pixel 4 phone for photo/video coordinator to have ability to post to Diamond Peak	02252020	02242020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	330-	33-	980-	7010	27	ENVATOMARKET51647164	Music licensing for Facilities promo video edits for The Chateau wedding business.	02282020	02282020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7010	512.82	SQ ORIGINAL LT STICKERS	Promo t-shirts for 20th Anniversary Dummy Downhill event at Diamond Peak	03022020	02282020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	360	PIXLEE	Recurring licensing fees for Pixlee social media monitoring and user-generated content	03022020	03012020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	156.95	ADOBE CREATIVE CLOUD	Mistaken charge for Adobe licenses that were transferred to individual accounts. This	03092020	03062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	CREATIVE CLOUD INDIV	Adobe Creative Cloud license - paul raymore	03092020	03062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	CREATIVE CLOUD INDIV	Adobe Creative Cloud license - jaelyn ream	03092020	03062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	CREATIVE CLOUD INDIV	Adobe Creative Cloud license - philip england	03092020	03062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	CREATIVE CLOUD INDIV	Adobe Creative Cloud license - matt melilli	03092020	03062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7685	338.4	AMERICAN AIR0012120864509	Flight booked to NSAA National Convention in Florida. Convention was ultimately cancelled due to COVID-19. Will attempt to cancel flight for credit.	03112020	03102020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	107.6	MAILCHIMP MONTHLY	Email marketing charges split between venues - Diamond Peak portion	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	100-	14-	170-	7010	53.8	MAILCHIMP MONTHLY	Email marketing charges split between venues - Admin portion	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	320-	31-	980-	7010	53.8	MAILCHIMP MONTHLY	Email marketing charges split between venues - Golf portion	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	350-	48-	980-	7010	53.8	MAILCHIMP MONTHLY	Email marketing charges split between venues - Rec and Parks portion	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7685	800	NSAA	NSAA National Convention registration for Paul Raymore. Convention was cancelled due to COVID-19 crisis and this charge will be refunded at a future date.	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	-156.95	ADOBE CREATIVE CLOUD	This is the refund for the March 6th mistaken charge for Adobe licenses that were transferred	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7415	19	OPENSNOW & OPENSUMMIT	Subscription to snow reporting prediction service	03122020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7685	984.48	OMNI AIP RESORT FRONT	Room charges for NSAA National Convention - postponed due to COVID-19 and refunded	03132020	03112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	2.99	GOOGLE GOOGLE STORAGE	Recurring charges for Google Drive storage	03172020	03152020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7300	13.99	AMZN MKTP US EM2UP0E83	Protective case for marketing cell phone	03232020	03222020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7685	-984.48	OMNI AIP RESORT FRONT	Refund of room charges for NSAA National Convention - postponed due to COVID-19	03242020	03182020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7685	-800	NSAA	This is the refund of NSAA national conventions fees paid due to the event being canceled by COVID-19	03302020	03272020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	360	PIXLEE	Pixlee social media monitoring and user-generated content aggregator licensing	04032020	04012020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	ADOBE CREATIVE CLOUD	Adobe Creative Cloud license for Phil	04072020	04062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	ADOBE CREATIVE CLOUD	Adobe Creative Cloud license for Jackie	04072020	04062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	ADOBE CREATIVE CLOUD	Adobe Creative Cloud license for Paul	04072020	04062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	52.99	ADOBE CREATIVE CLOUD	Adobe Creative Cloud license for Matt	04072020	04062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	107.6	MAILCHIMP MONTHLY	Email marketing charges split between venues - Diamond Peak	04132020	04112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	100-	14-	170-	7010	53.8	MAILCHIMP MONTHLY	Email marketing charges split between venues - Admin	04132020	04112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	320-	31-	980-	7010	53.8	MAILCHIMP MONTHLY	Email marketing charges split between venues - Golf	04132020	04112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	350-	48-	980-	7010	53.8	MAILCHIMP MONTHLY	Email marketing charges split between venues - Rec and Parks	04132020	04112020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110	340-	34-	980-	7310	2.99	GOOGLE GOOGLE STORAGE		04172020	04152020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110					360	PIXLEE		05042020	05012020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110					52.99	ADOBE CREATIVE CLOUD		05072020	05062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110					52.99	ADOBE CREATIVE CLOUD		05072020	05062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110					52.99	ADOBE CREATIVE CLOUD		05072020	05062020
RAYMORE	PAUL A RAYMORE	XXXXXXXXXXXX2110					269	MAILCHIMP MONTHLY		05122020	05112020





**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR NOVEMBER 18, 2020 MEETING – AGENDA ITEM K(1) – POSSIBLY DIRECTING STAFF AND LEGAL COUNSEL TO NEGOTIATE TERMS OF REPLACEMENT AGREEMENT WITH THE DIAMOND PEAK SKI & EDUCATION FOUNDATION<sup>1</sup> (“DPSEF”) FOR ITS USE OF DIAMOND PEAK INCLUDING EXCLUSIVE USE VIA A LONG TERM LAND LEASE OF UP TO 5,000 SQUARE FEET OF PRIME PUBLIC PROPERTY<sup>2</sup>**

**Introduction:** Here IVGID staff seek “acceptance” of resident Andy Wolf’s (DPSEF’s Vice-President’s) “spatial needs assessment” presentation<sup>3</sup> in support of DPSEF’s proposal for a replacement Diamond Peak facility, and direction to staff to negotiate terms of a replacement agreement with DPSEF not only for its use of Diamond Peak, but an exclusive use long term land lease<sup>4</sup> for up to 5,000 square feet of prime public property. Given this proposal portends to cost the public another \$200,000 or more annually in lost revenue/in kind philanthropy, and in addition to the equivalent of another Reno-Sparks Convention and Visitor Authority (“RSCVA”) Visitor’s Center and Parasol Foundation (“Parasol”) land use giveaway at local parcel/dwelling unit owners’ expense, I object. And that’s the purpose of this written statement.

**Why is This Presentation on the Board’s Agenda?** Let me start out by saying I have few issues with the DPSEF other than their principals’ request for greater and greater public philanthropy at local parcel/dwelling unit owners’ expense. From all accounts their programs fill a void in our community, and appear to be well run. However with that said, the DPSEF is not part of IVGID. It “is a (separate) non-profit organization”<sup>5</sup> and according to ¶X<sup>6</sup> of the current DPSEF agreement<sup>7</sup>,

“in all respects shall serve as an independent contractor and shall *not in any respect* serve as an agent or employee of (either the) District or” Diamond Peak.

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<sup>1</sup> See <https://www.dpsef.org/page/show/735626-home>.

<sup>2</sup> See page 47 of the 11/18/2020 Board packet.

<sup>3</sup> See pages 34-54 of the packet of materials prepared by staff in anticipation of this November 18, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1118\\_-\\_Regular-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1118_-_Regular-_Searchable.pdf) ("the 11/18/2020 Board packet")].

<sup>4</sup> See page 31 of the 11/18/2020 Board packet.

<sup>5</sup> See page 36 of the 11/18/2020 Board packet.

<sup>6</sup> See page 64 of the 11/18/2020 Board packet.

<sup>7</sup> See pages 55-71 of the 11/18/2020 Board packet.

So although DPSEF's "spatial needs" may be of interest to some in our community, this presentation has no business taking up agenda space.

**Long Term Leasing Out Any Portion of Diamond Peak Unnecessarily Ties Our Hands Should We Wish to Sell or Concession Out Operations in the Future:** It's for this very reason ¶XV of the current DPSEF agreement provides that the agreement shall

*"automatically terminate upon (the District's) sale or lease of (Diamond Peak) for operation other than by the District."*<sup>8</sup>

Does Mr. Wolf suggest that this type of provision would be acceptable to DPSEF after it has spent \$2 million or more on a new ski team building in the land lease he envisions? I didn't think so.

**I Object to the Board Empowering Staff to Negotiate *Anything With Anyone, Let Alone Another Giveaway to High Powered Attorney Andy Wolf:*** This agenda item proposes "direct(ing) District staff and District Legal Counsel to (negotiate) terms of a Memorandum of Understanding"<sup>4</sup> ("MOU") with attorney Andy Wolf on behalf of the DPSEF. I object. Staff have demonstrated time and time again that they are incapable of competently negotiating anything with anyone. So why would the Board empower staff to negotiate giving away the store to DPSEF? Moreover, what staff? Marketing guru Paul Raymore who is unable to prove \$1 of actual added Community Services revenue as a result of the expenditure of \$1 on marketing? What about Mike Bandelin who we all know is nothing more than an operations guy?

And don't think you're empowering District Counsel to pick up the deficiency. Mr. Nelson has not been hired to do this work. He is nothing more than a legal advisor. Since policy decisions like these are the purview of the Board, it should decline to turnover negotiation of *anything* substantively to staff or Mr. Nelson.

**If Andy Wolf's Proposal Were the Sale Rather Than the Lease of Public Lands, the Board Would be Compelled to Secure Two Appraisals and to Not Sell Those Lands For Less Than the Average of Those Appraisals. So Why Should the Process Here Be Any Different?** NRS 318.512 was adopted by the Legislature last year in response to former Finance Director Gerry Eick's inappropriate sale of District property. The intent of this legislation was to bring the rules for the sale of general improvement district ("GID") real property in line with those for the sale of county and city real property. Therefore to protect the public, NRS 318.512 instructs as follows:

*"Before ordering any real property of the district for sale, the board of trustees must...obtain two independent appraisals of the real property (and)...the board...shall not sell the property for less than...the average of the appraisals."*

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<sup>8</sup> See page 65 of the 11/18/2020 Board packet.



So why should the *lease* of public property be any different, especially when the rules for the lease of county or city real property are the same (see discussion below)? No lease of real property should be entered into unless it represents a rental amount in accordance with fair value. And why is the Board considering negotiation when it doesn't even know the fair rental value of the subject real property? For these reasons the Board needs to determine that value, have the DPSEF pay for the required appraisal(s) given it is the intended beneficiary, and secure the DPSEF's agreement to the rental amount *before* we invest unreimbursed staff time or public money *before* there are any negotiations.

**If Andy Wolf's Proposal Were to Lease Public Lands From the County Rather Than IVGID, the County Board Would be Required to Secure Two Appraisals and Not Lease Those Lands For Less Than the Average of Those Appraisals. So Why Should the Process Here Be Any Different?** NRS 244.2795 instructs as follows:

But for exceptions which are not applicable here, "the Board of County Commissioners shall, when offering any real property for...*lease*...select ...two independent appraisals of the real property before...*leasing* it."

And NRS 244.281 goes on to instruct that:

"The board of county commissioners shall not...*lease*...(such) real property ...for less than...the average of the appraisals of the...property."

**If Andy Wolf's Proposal Were to Lease Public Lands From a City Rather Than IVGID, the City Council Would be Required to Secure Two Appraisals and Not Lease Those Lands For Less Than the Average of Those Appraisals. So Why Should the Process Here Be Any Different?** NRS 268.061 instructs as follows:

But for exceptions which are not applicable here, "the governing body shall not...*lease*...real property...for less than...the average of...two independent appraisals...of the real property."

**Even Before the Adoption of NRS 318.512, a Past IVGID Board Required an Independent Appraisal Prior to Considering Whether District Property Should be Leased:** Don not Board members recall Parasol's somewhat recent efforts to sell the Parasol Building to IVGID, and then lease back portions for some number of years? Even though NRS 318.512 had not yet been adopted, and there was no legal requirement that the Board require independent appraisals, that's exactly what the Board did. And given Parasol's sales proposal included the lease back of a portion, the Board required an independent appraisal of that lease. *So why not here?*

**For All of These Reasons the Board Should Order Two Appraisals of the DPSEF's Proposed Land Lease, and Secure the DPSEF's Agreement to Pay For Those Appraisals BEFORE There is Any Consideration of a Land Lease:** Although IVGID is not a county or city, given the Legislative intent that county and city owned real property not be leased for less than fair rental value, why should the rule

be any different for GIDs? That's what should be ordered by this Board and agreed to by DPSEF *before* we invest unreimbursed staff time or money, and *before* there are any negotiations.

**Moreover, Haven't We Learned of the Evils of Public Leased Land Giveaways? On July 11, 1988 a Previous IVGID Board Agreed to Lease the Land Under What Became the RSCVA's Visitor's Center Building to the County For \$1/Year For Up to Ninety-Nine (99) Years:**

**Then on January 12, 2000 a Previous IVGID Board Agreed to Lease the Land Under What Became Parasol's Community Non-Profit Building to Parasol For \$1/Year For Up to Ninety-Nine (99) Years:**

**At Least Insofar as the Parasol Building Land is Concerned, This is a Portion of Land Local Parcel/Dwelling Unit Owners Paid \$1¼ Million to Acquire!**

**And Similarly, Insofar as Diamond Peak is Concerned, Local Parcel/Dwelling Unit Owners Paid \$1.362 Million to Acquire Ski Incline:** The minutes of the Board's June 29, 1976 special meeting<sup>9</sup> reveal that an option to purchase Ski Incline and the 2.14 acre parcel adjacent to the Championship Golf driving range which was to be sold as part of a joint purchase was exercised. Ski Incline had an appraised value of \$1.48 million at the time. The 2.14 acre parcel adjacent to the Championship Golf driving range had an appraised value of \$150,000. Given the District's acquisition of both was for \$1½ million, I have adjusted the cost of Ski Incline to \$1,361,963.

**Guess Who Made the Motion to Lease the Parasol Building Land to Parasol?** Current Chairperson Tim Callicrate! Attached as Exhibit "C" to this written statement is the portion of the minutes of the Board's January 12, 2000 meeting whereby Mr. Callicrate (look for the asterisk) made the motion to lease the Parasol Building site to Parasol for \$1/year for up to ninety-nine (99) years. Thank you Chairperson Callicrate!

**Given Chairperson Callicrate Claims He Did Not Understand the Mistake He Made Back in January of 2000 Insofar as Leasing the Land Underneath the Parasol Building, He Should Not Replicate That Mistake Now With DPSEF:** So have you really learned Chairperson Callicrate?

**Moreover, it's Not Just a Land Lease Mr. Wolf Suggests He Wants Negotiated. He Wants an Extension of the Current Diamond Peak Ski Race Team Agreement Itself<sup>7</sup> as Well<sup>10</sup>:** The subject proposed giveaways subsidize this third party's operational costs even though the overwhelming majority of us are not DPSEF members nor parents of such members. Moreover, this giveaway allows the DPSEF to use public assets to generate sales, donations as well as additional revenue which benefit its staff and up to two hundred twenty-five (225) of Diamond Peak Ski Team participants<sup>11</sup>

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<sup>9</sup> I have attached a copy as Exhibit "B" to this written statement.

<sup>10</sup> This agreement appears at pages 55-71 of the 11/18/2020 Board packet.

<sup>11</sup> See page 36 of the 11/18/2020 Board packet.

notwithstanding a very large number (admittedly 35% or more<sup>12</sup>) *do not even live in our community*. In other words, another example of a handful of vocal “takers” in our community requiring the owners of 8,000+ local parcel/dwelling units to involuntarily subsidize the costs a very, very few in our community would otherwise have to pay for their participation in this *non-governmental* program.

Nevertheless, on January 30, 2018 the District entered in an agreement with DPSEF for the latter’s use of Diamond Peak<sup>7</sup> through and including “June 30, 2022 [i.e., five (5) winter ski seasons].”<sup>13</sup> If one “reads between the lines” of DPSEF’s current request<sup>4</sup>, one will see it really opens the door to a comprehensive extension of the current DPSEF agreement<sup>14</sup>. And as I demonstrated at the Board’s January 24, 2018 meeting, that agreement gives away nearly \$1M or more of public assets/lost revenues *annually*, all at local parcel/dwelling unit owners’ expense<sup>15</sup>.

**DPSEF is *Not* a Non-Profit Lacking the Capacity to Generate Huge Financial/Other Resources *Without* the Public’s Subsidy:** Being a IRC 501(c)(3) non-profit organization<sup>5</sup>, DPSEF is required to file a yearly IRS Form 990 “Return of Organization Exempt From Income Tax.” I have secured the DPSEF’s latest 2018 fiscal year (July 1, 2018-June 30, 2019) return, and pertinent portions are attached as Exhibit “A” to this written statement. An examination of that return reveals some interesting facts insofar as DPSEF’s financial need. For instance,

DPSEF has 50 volunteers;

DPSEF employs 39 persons;

DPSEF’s payroll costs total \$336,669;

DPSEF realizes in excess of \$586,000 in gross annual revenues (\$159,529 in revenues from fundraising events, contributions, gifts, and grants; \$413,968 in program service revenues from

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<sup>12</sup> At the Board’s January 24, 2018 meeting when DPSEF asked that the Board enter into the current agreement, IVGID staff publicly represented that at least 70 of the then approximate 200 participants in this program were *not* residents of Incline Village/Crystal Bay. Since Mr. Wolf won’t share with the public the number of participants who are not residents (“we average 175-225 athletes annually of *which a large percentage are Incline Village/Crystal Bay residents*”), we have every right to expect the percentage is roughly the same today.

<sup>13</sup> See ¶XIV, “Term,” at page 65 of the 11/18/2020 Board packet.

<sup>14</sup> This agenda item seeks direction “to develop terms of a (new MOU to)...includ(e *but not be limited to*) a long term land use agreement (between)...IVGID and DPSEF.” The remainder of a contemplated MOU will most assuredly include extension of the current DPSEF agreement.

<sup>15</sup> See page 177 of the packet of materials prepared by staff in anticipation of the Board’s February 7, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/2-7-18\\_-\\_Regular\\_-\\_Item\\_F.1\\_-\\_Minutes\\_-\\_January\\_24\\_\\_2018.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2-7-18_-_Regular_-_Item_F.1_-_Minutes_-_January_24__2018.pdf) (“the 2/7/2018 Board packet”)].

tuition, hosted ski races, reimbursed travel, and chairlift sponsorship; and, \$12,841 in investment (interest) revenues; and,

DPSEF ended the fiscal year with \$402,895 of net assets (it deducted \$18,800 in depreciation reducing its net, net number to \$384,095). Of this sum \$237,722 consisted of cash.

And remember ***none of this takes into account the \$200,000 or greater annual subsidy provided by IVGID*** (see discussion below).

**Moreover, Consider That DPSEF Realizes Nearly \$340,000 Annually, Just in Tuition Fees:** For 2018-19 DPSEF charged a whopping \$337,939 in tuition fees. Today this tuition ranges as high as \$4,850 per season per participant! In particular, from:

\$800 to \$1,900 for each “Mighty Mite” (6-9 year olds) member<sup>16</sup>;  
\$2,250 to \$3,300 for each U10/U12 (8-11 year olds) race team member<sup>17</sup>;  
\$2,700 to \$3,675 for each U14 (12-13 year olds) race team member<sup>18</sup>;  
\$3,000 to \$4,000 for each U16 (14-15 year olds) race team member<sup>19</sup>;  
\$3,500 to \$4,850 for each U19 (16-18 year olds) race team member<sup>20</sup>;  
\$1,775 to \$2,250 for each “shredder” (8-11 year olds) member<sup>21</sup>;  
\$1,775 to \$1,995 for each “all mountain team” (10-15 year olds) member<sup>22</sup>; and,  
\$1,125-\$1,500 for each “masters” (19+ years old) member<sup>23</sup>.

**And Moreover Still, DPSEF Proposes the Ability to Generate the Over \$2M it Requires to Construct a New Ski Team Facility<sup>55</sup>:**

#### **The Public’s Annual Subsidy to DPSEF:**

**Introduction:** According to staff, the DPSEF’s estimated subsidy from the public via the current agreement is \$16,448 annually<sup>24</sup>. But as the reader will see, this number is disingenuously low;

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<sup>16</sup> Go to <https://www.dpsef.org/page/show/5908242-mighty-mites-2020-2021-?subseason=701412>.

<sup>17</sup> Go to <https://www.dpsef.org/page/show/5908246-u10-u12-2020-2021-?subseason=701408>.

<sup>18</sup> Go to <https://www.dpsef.org/page/show/5908255-u14-2020-2021-?subseason=701407>.

<sup>19</sup> Go to <https://www.dpsef.org/page/show/5908257-u16-2020-2021-?subseason=701409>.

<sup>20</sup> Go to <https://www.dpsef.org/page/show/5908259-u19-fis-2020-2021-?subseason=701410>.

<sup>21</sup> Go to <https://www.dpsef.org/page/show/5911925-shredders-2020-2021-?subseason=701406>.

<sup>22</sup> Go to <https://www.dpsef.org/page/show/5908247-all-mountain-2020-2021-?subseason=701991>.

<sup>23</sup> Go to <https://www.dpsef.org/page/show/5908262-masters-2020-2021->.

by nearly \$200,000! This fact is relevant to the current discussion because undoubtedly, DPSEF proposes a new MOU which will not only continue this massive subsidy, but what I predict will be the further subsidy of a ninety-nine (99) year land lease at a whopping \$1 per year.

**The Kinds of “Resources” Which Represent the “Subsidy” Provided by the Public:**

Obviously, direct payments of money from IVGID to DPSEF (such as a retention of a portion of revenue realized from DPSEF’s sale of daily lift tickets to visiting ski team members/their parents/ other family members) represents a “cost” the public incurs. However, there are many other types of transactions/ in kind donations which represent the equivalent of this “cost.” For instance, IVGID:

1. Donates things to DPSEF other than “money” (such as free Diamond Peak season passes), which have a value the equivalent of money; or,
2. Donates the use of things to DPSEF other than “money” [such as free use of the Diamond Peak base lodge or the DPSEF headquarters building (aka the “race shack”)], which have a rental value the equivalent of money; or,
3. Donates the use of “things” to DPSEF other than “money” (such as preferred Diamond Peak parking places and the back of Crystal quad chair lifts), which are capable of generating revenue, where DPSEF can sell those things to the public and retain the proceeds for itself; or,
4. Sells things to DPSEF (such as food and beverage passes) at a discount (compared to the retail prices those things are sold to the public), where the discount is the equivalent of money.

These losses of revenue *all* represent “costs” the public incurs, to which I speak.

Therefore when we examine the “cost,” it is important to include all of these elements. Because DPSEF and staff won’t, I will. So let’s begin.

**Subsidy #1 - \$101,800 of Free Diamond Peak Season Passes Given to DPSEF Coaches:**

The current agreement includes the giveaway of up to forty [40 (free)] non-transferable season passes allegedly for DPSEF’s coaching staff<sup>25</sup>, *the overwhelming majority of whom are not residents of our*

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<sup>24</sup> See the bottom of page 8 of the packet of materials prepared in anticipation of this January 24, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_1-24-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-24-18.pdf) (“the 1/24/2018 Board packet”).]

<sup>25</sup> DPSEF represents it has thirty (30) coaches for 2020-21 (count them for yourself); Konrad Rickenbach, DeeDee Cole Driller, Richard Cole, Pete Lewis, Eric Anderson, Edward Schelert, Kayla Wiczorek, Samantha Ladich, CJ Bawden, Madalyn Johnson, Rachael Meyer, Fiona Zieir, Trish McKowen, Peter Figgins, Mike Vester, Mimi Meyer, Kait Flocchini, Peter Van Peborgh, Jim Weiss, Todd Davis, Geno Stiles, Kaitlyn McCabe, Niklas Pietzke, Margarita Welczk, Kaci Meyer, JP Donovan, Austin Schrage, Sami Lampe, Mark Bernstein, and Ryan Ritchie (see <https://www.dpsef.org/coaches>). *Why*

community<sup>26</sup>. Given the retail value of each pass is \$509<sup>27</sup>, and the cost of this giveaway becomes a whopping \$20,360 per year<sup>28</sup>! And since the current agreement's term is five (5) years, and unreasonably assuming that the price of season passes do not increase in future years (even though they have increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$101,800!

**Subsidy #2 - \$31,900 of Discounted Diamond Peak Season Passes Sold to Non-Resident Ski Team Members:** Staff doesn't share with the Board and the public that the parents/legal guardians of non-resident ski team participants are allowed, under the current agreement, to purchase Diamond Peak season passes for their children at the preferred resident rate *plus an insulting to local property owners surcharge of only \$10*<sup>30</sup>! The difference in pricing between resident<sup>31</sup> (\$149) and non-resident<sup>27</sup> (\$229) child (7-12 years old) season passes is \$80, and the difference between resident<sup>31</sup> (\$189) and non-resident<sup>27</sup> (\$289) youth (13-23 years old) season passes is \$100. So how many of these season passes are sold to the parents of non-resident ski team members, and at what subsidy?

Staff do not break down the number of discounted non-resident child and youth season pass sales to DPSEF team members, *and they should* because it's *not my obligation* and it *is* staff's obligation to share with the Board and the public *all* material facts pertaining to this and other public issues! Because here staff have failed to satisfy their obligations, the public is forced to speculate as to the extent of the discounts offered to the parents/legal guardians of non-resident ski team children property owners are subsidizing above/beyond the \$10 surcharge<sup>30</sup>.

Given staff have admitted that 35% or more of ski team members are non-residents<sup>12</sup>, I feel justified in presuming seventy-nine (79) of these season passes were sold to the parents/legal guardians of non-resident children. But how many were child versus youth season passes? Although staff do not answer this question, I feel justified in assuming approximately 33⅓% (i.e., 26) were child sales,

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*then the need for forty (40) free season passes?* Given these passes are non-transferable, for whom are these additional passes, and for exactly what purposes if not coaching?

<sup>26</sup> I don't know these coaches personally, but from the list, I know that at least half do not reside in our community! I wouldn't be surprised if the number is *none*.

<sup>27</sup> See <https://www.diamondpeak.com/tickets-specials/season-passes-pass-perks>.

<sup>28</sup> See page 7 of the 1/24/2018 Board packet.

<sup>29</sup> See page 80 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.yourtahoepace.com/uploads/pdf-ivgid/3-11-2020-BOT\\_Packet\\_Regular.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/3-11-2020-BOT_Packet_Regular.pdf))], and <https://www.diamondpeak.com/tickets-specials/lift-tickets> once this page is updated.

<sup>30</sup> See ¶II(F) of the current agreement (see page 58 of the 11/18/2018 Board packet).

<sup>31</sup> Go to

[https://shopdp.yourtahoepace.com/estore/Content/Commerce/Products/DisplayProducts.aspx?ProductGroupCode=1100&\\_ga=2.5235511.580867175.1605389125-1828259987.1605389125](https://shopdp.yourtahoepace.com/estore/Content/Commerce/Products/DisplayProducts.aspx?ProductGroupCode=1100&_ga=2.5235511.580867175.1605389125-1828259987.1605389125).



and 66⅔% (i.e., 53) were youth sales. Applying these numbers to the difference in resident and non-resident child (\$80) and youth (\$100) pricing, less the \$10/season pass received, and I calculate \$6,380 in lost revenue *just for this season!* And since the current agreement's term is five (5) years, and unreasonably assuming that the price differential between residents and non-residents season passes does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$31,900!

**Subsidy #3 - \$59,520 of Discounted Diamond Peak Season Passes Sold to the Non-Resident Parents/Legal Guardians of Ski Team Members:** But it's not just the parents/legal guardians of non-resident ski team members who receive discounts on Diamond Peak season passes. Staff doesn't share with the Board and the public that they can readily purchase Diamond Peak adult season passes at the resident preferred rate *plus the same insulting to local property owners surcharge of \$10<sup>30</sup> for themselves!* The difference in pricing between resident<sup>31</sup> (\$349) and non-resident<sup>27</sup> (\$509) adult (24-64 years old) Diamond Peak season passes is \$160. So how many of these season passes are sold, and at what subsidy?

Staff do not break down the number of discounted adult season pass sales to the non-resident parents/legal guardians of DPSEF team members, *and they should* because it's *not my obligation* and it *is* staff's obligation to share with the Board and the public *all* material facts pertaining to this and other public issues! Because here staff have failed to satisfy their obligations, the public is forced to speculate as to the extent of the discounts offered to the parents/legal guardians of non-resident ski team children property owners are subsidizing above/beyond the \$10 surcharge<sup>30</sup>.

Given I feel justified in assuming seventy-nine (79) of ski team members are non-residents (see discussion above), I feel similarly justified in assuming that at least one of the non-resident parents/legal guardians of these children purchased Diamond Peak season passes at this discounted pricing. Applying these numbers to the difference in resident and non-resident adult pricing (\$160), less the \$10/season pass received, and I calculate \$11,850 in lost revenue *just for this season!* And since the current agreement's term is five (5) years, and unreasonably assuming that the price differential between residents and non-residents season passes does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$59,520!

**Subsidy #4 - \$124,800 of Free Diamond Peak Daily Lift Tickets Given to Race Day Volunteers:** The current agreement indicates that Diamond Peak will provide up to thirty (30) complimentary race day volunteer (course workers and officials) lift tickets<sup>32</sup>. Given the retail value of each non-holiday adult lift ticket (for the 2020/21 season) is \$104<sup>29</sup>, and assuming eight (8) race days per season<sup>33</sup>, the cost of this giveaway is \$24,960 just for this year! And since the current agreement's

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<sup>32</sup> See ¶III(D) of the current agreement (see page 57 of the 11/18/2018 Board packet).

<sup>33</sup> ¶III(A) of the current agreement (see page 57 of the 11/18/2020 Board packet) states that the "District...will make available portions of the mountain for...approximately four (4) Far West race events and approximately four (4) non-U.S.S.A. race events' *for a total of eight (8) races.*

term is five (5) years, and unreasonably assuming the price of an adult lift ticket does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$124,800!

**Subsidy #5 - \$131,100 of Discounted Diamond Peak Daily Lift Tickets Sold to Visiting Ski Team Athletes:** Staff doesn't share with the Board and the public that the daily Diamond Peak lift tickets sold to visiting ski team members is discounted from the retail price<sup>34</sup>. Although the pricing of these discounted lift tickets is supposed to be "established once each ski season," staff reveal that for some years it has been discounted from \$44 to \$20 for child (7-12 years old) members, and from \$84 to \$44 for youth (13-23 years old) members<sup>35</sup>. So how many of these daily lift tickets are sold, and at what subsidy?

At page 8 of the 1/24/2018 Board packet staff reveal that 1,157 of these daily lift tickets are sold throughout the ski race season, and that on average, the blended average revenue/lift ticket realized [before revenue sharing (see discussion below)] is \$32. But staff do not break down the number of discounted child and youth daily lift ticket sales to visiting ski team members, *and they should* because it's *not my obligation* and it *is* staff's obligation to share with the Board and the public *all* material facts pertaining to this and other public issues! Because here staff have failed to satisfy their obligations, the public is forced to speculate as to the extent of the discounts offered to visiting ski team members. So I feel justified in making the same assumption I made for the sale of non-resident DPSEF team member season passes (see discussion above); that one-third (386) were sold to visiting child ski team members, and two-thirds (771) were sold to visiting youth ski team members. Applying these numbers to the difference in resident and discounted child (\$24) and youth (\$40) pricing, less the average of \$12/lift ticket assessed, and I calculate \$26,220 in lost revenue *just for this season!* And since the current agreement's term is five (5) years, and unreasonably assuming that the price differential between residents and non-residents season passes does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$131,100!

**Subsidy #6 - \$145,800 of Discounted Diamond Peak Daily Lift Tickets Sold to the Family Members of Visiting Ski Team Athletes:** But it's not just visiting ski team participants who receive discounts on daily lift tickets. Staff doesn't share with the Board and the public that the daily lift tickets Diamond Peak sells to the families and friends of visiting race day participants are also discounted from the retail price<sup>27</sup>; on average, by \$72/adult lift ticket<sup>35</sup> (from \$104 to \$32). So how many of these daily lift tickets are sold, and at what subsidy?

Again, staff do not break down the number of discounted adult daily lift ticket sales to the parents/other family members of visiting ski team athletes, *and they should* because it's *not my*

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<sup>34</sup> ¶II(G) of the current agreement (see page 58 of the 11/18/2020 Board packet) states that "Diamond Peak Ski Resort will provide...*Discounted* Daily Lift Tickets to participants in DPSEF racing events (as well as)...race participants' parents."

<sup>35</sup> See page 8 of the 1/24/2018 Board packet.

*obligation* and it is staff's obligation to share with the Board and the public *all* material facts pertaining to this and other public issues! Because here staff have failed to satisfy their obligations, the public is forced to speculate as to the extent of the discounts offered to the parents/other family members of visiting ski team athletes property owners are subsidizing.

Given I feel justified in assuming that thirty-five percent (35%) of the projected 1,157 lift tickets (405) to be sold to the parents/other family members of visiting ski team athletes (see discussion above), this gives us a loss of revenue, *just for this season*, of at least \$29,160. And since the current agreement's term is five (5) years, and unreasonably assuming the price of a daily lift ticket does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$145,800!

**Subsidy #7 - \$74,880 of Free Diamond Peak Race Day Lift Tickets Given to Visiting Ski Team Coaches:** The current agreement indicates that Diamond Peak will "provide on race day ski comp (lift) ticket per eight (8) athletes registered (to race) to be used by visiting coaches on the day of a DPSEF race."<sup>32</sup> So how many of these daily lift tickets are given away, and at what subsidy?

Again, staff do not break down the number of free adult daily lift tickets given to visiting ski team coaches, *and they should* because it's *not my obligation* and it is staff's obligation to share with the Board and the public *all* material facts pertaining to this and other public issues! Because here staff have failed to satisfy their obligations, the public is forced to speculate as to the extent of these giveaways property owners are subsidizing.

Given staff in essence admit that roughly 144 visiting athletes register for each DPSEF race<sup>36</sup>, I calculate that eighteen (18) comp lift tickets will be earned pursuant to this provision of the current agreement, on average, for each race. Applying this number, the retail value of this giveaway totals \$1,872/race. And assuming eight (8) race days per season<sup>33</sup>, the cost of this giveaway, *just for this season*, totals \$14,976 in lost revenue! And since the current agreement's term is five (5) years, and unreasonably assuming the price of a daily lift ticket does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$74,880!

**Subsidy #8 - \$92,560 of Revenues From the Sale of Already Discounted Diamond Peak Daily Lift Tickets to Visiting Ski Team Participants Subject to Revenue Sharing:** The current agreement also indicates that Diamond Peak will share with the DPSEF in half of the revenue (realized from *already discounted* visiting) race day lift ticket sales."<sup>37</sup> So how many of these daily Diamond Peak revenue sharing lift tickets are sold, and at what subsidy?

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<sup>36</sup> 1,157 visiting ski team athletes divided by eight (8) races equals roughly 144 visiting athletes/race.

<sup>37</sup> ¶II(G) of the current agreement (see page 58 of the 11/18/2020 Board packet) also states that the "revenue from (Diamond Peak) *Discounted* Daily Lift Ticket sales will be split 50%/50% between DPSEF and Diamond Peak."

At page 8 of the 1/24/2018 Board packet staff reveal that 1,157 daily lift tickets are sold throughout the ski season pursuant to revenue sharing, the gross revenue realized by DPSEF is \$37,024, and the portion retained by DPSEF is \$18,512. Therefore the cost of this giveaway, *just for this season*, totals \$18,512 in lost revenue! And since the current agreement's term is five (5) years, and unreasonably assuming the price of a daily lift ticket does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$92,560!

**Subsidy #9 - \$32,400 of Revenues From Already Discounted Diamond Peak Daily Lift Tickets Sold to the Parents/Other Family Members of Visiting Ski Team Participants Subject to Revenue Sharing:** But it's not just the daily Diamond Peak lift tickets DPSEF sells to visiting ski team members which are subject to revenue sharing. The current agreement also extends these lift tickets to "race participants' parents."<sup>34</sup> So how many of these daily revenue sharing lift tickets are sold, and at what subsidy?

Again, staff do not break down the number adult daily lift tickets sold to the parents/other family members of visiting ski team members which are subject to revenue sharing, *and they should* because it's *not my obligation* and it *is* staff's obligation to share with the Board and the public *all* material facts pertaining to this and other public issues! Because here staff have failed to satisfy their obligations, the public is forced to speculate as to the extent of these sales property owners subsidize.

Given I have assumed that thirty-five percent (35%) of the projected 1,157 lift tickets (405) subject to revenue sharing will be sold to the parents/other family members of visiting ski team athletes (see discussion above), and the sales price/ticket is a discounted \$32, this results in an additional \$12,960 in sales subject to revenue sharing *just for this season*. And since DPSEF's portion is 50%, here we're talking \$6,480 in lost revenue. And since the current agreement's term is five (5) years, and unreasonably assuming the price of a daily lift ticket does not increase in future years (even though it has increased for 2020-21<sup>29</sup>), I calculate the total value of this giveaway at \$32,400!

**Subsidy #10 - \$14,000 or More of Discounted Food Passes For DPSEF Coaches:** Staff doesn't share with the Board and the public that DPSEF's forty (40) ski team coaches can purchase food and non-alcoholic beverages at a 50% discount off the retail rate<sup>38</sup>. So how many of these discounted food passes are sold, and at what subsidy?

Because it is staff's obligation to share all material facts pertaining to this and other public issues with the Board and the public, and *not my obligation*, I presume that a modest ten (10) meals for each of the forty (40) coaches (for a total of 400 meals) at Diamond Peak's premium retail pricing/meal (\$14) generates \$2,800 in food discounts. And since the current agreement's term is five (5) years, unreasonably assuming the price of food does not increase in future years, I calculate the total value of this giveaway at \$14,000!

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<sup>38</sup> See ¶11(I) of the current agreement (see page 59 of the 11/18/2020 Board packet).

**Subsidy #11 - \$100,000 of Exclusive Preferred Reserved Parking at Diamond Peak:** The current agreement states that the District will provide two (2) designated parking space .in close proximity to the base lodge for use by DPSEF at its sole discretion<sup>39</sup>. These parking spots need not be used by the DPSEF! Rather, their exclusive use can be and is assigned “to anyone determined by DPSEF.” There-fore each year the DPSEF auctions off these parking spots during its UllrFest event, typically for \$20,000/each! The proceeds are retained by the DPSEF *to fund its other endeavors*. And since the current agreement’s term is five (5) years, unreasonably assuming the price of food does not increase in future years, I calculate the total value of this giveaway at \$100,000!

**Subsidy #12 – Thousands of Dollars Worth of Additional Off-Site “On Season” Parking For DPSEF’s Team Transport Vehicles and Equipment Trailers:** The current agreement provides that “the District may provide up to six [6 (additional)] parking spaces on District Property, off-site from Diamond Peak...for DPSEF’s parking of its team transport vehicles and equipment trailers.”<sup>40</sup> *What is fair market rent for dedicated use of the public's parking facilities during Diamond Peak's operational months (shouldn't it be something)?* You come up with a number.

**Subsidy #13 – Thousands of Dollars Worth of Additional On-Site “Off Season” Parking For DPSEF’s Team Transport Vehicles and Equipment Trailers:** The current agreement provides that “DPSEF may keep its team transport vehicles and equipment trailers on Diamond Peak grounds during the off-season.”<sup>40</sup> *What is fair market rent for dedicated use of the public's parking facilities during Diamond Peak's "Off Season" (shouldn't it be something)?* You come up with a number.

**Subsidy #14 – Tens of Thousands of Dollars Worth of Free Rent For DPSEF’s Dedicated Race Department Headquarters Building:** aka the “Ski Team Building” aka the “Race Shack.” Staff doesn't share with the Board and the public that under the current agreement IVGID makes exclusive use of this building available to DPSEF for no cost<sup>41</sup> other than reimbursement of utility charges<sup>42</sup>. *What is fair market rent for such a structure (shouldn't it be something)?* You come up with a number.

**Subsidy #15 – Tens of Thousands of Dollars Worth of Capital Repairs and Improvements to DPSEF’s Dedicated Race Department Headquarters Building:** Have you noticed that in the last several years the exterior siding to the DPSEF’s dedicated race department headquarters building has been replaced and re-stained? Also, a new galvanized steel stairwell has been fabricated and installed. Who has paid for these improvements? Although I doubt seriously it was DPSEF, I have made a public records request to learn of the answer. I’ll be sure to share that answer once Ms. Herron has provided the same.

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<sup>39</sup> See ¶III(J)(i) of the current agreement (see page 59 of the 11/18/2020 Board packet).

<sup>40</sup> See ¶III(J)(ii) of the current agreement (see page 59 of the 11/18/2020 Board packet).

<sup>41</sup> See ¶III(E) of the current agreement (see page 57 of the 11/18/2020 Board packet).

<sup>42</sup> See ¶II(I) of the current agreement (see page 56 of the 11/18/2020 Board packet).

**Subsidy #16 – Tens of Thousands of Dollars Worth of Free Office Space and a Locker Room for the DPSEF Race Staff:** Staff doesn't share with the Board and the public that under the current agreement, IVGID is responsible for “supply(ing) office space and a locker room for the DPSEF race staff on the grounds of” Diamond Peak<sup>42</sup>. *What is fair market rent for such office space and lockers (shouldn't it be something)?* You come up with a number.

**Subsidy #17 – Thousands of Dollars Worth of Contributions Towards DPSEF's Costs of Investigating the Feasibility of Acquiring its Own Office Space and Locker Rooms:** Staff doesn't share with the Board and the public that under the current agreement, IVGID has agreed to pay half of the direct costs “regarding (investigation of the) feasibility of...identify(ing) opportunities for...office space and locker room(s).”<sup>41</sup> *Is not the P+R Design & Engineering space assessment<sup>3</sup> one of those costs?*

**Subsidy #18 – Hundreds of Dollars Worth of Use of Diamond Peak Office Equipment/Supplies:** Staff doesn't share with the Board and the public that the current agreement provides that “DPSEF (may) use Diamond Peak (office) equipment including, but not limited to copy machine(s), typewriters, paper goods...FAX machine(s)...etc.”<sup>43</sup> Although DPSEF is supposed to be billed \$0.05/copy plus the cost of telephone calls, if any, these costs are minimal compared to the capital costs IVGID incurs to make such equipment and supplies available for DPSEF's use. Moreover, I question whether DPSEF is billed anything. To answer this question I have made a records request with Ms. Herron to provide records evidencing such billings. Regardless, shouldn't DPSEF be paying *something* for access to this equipment? Or stated differently, shouldn't DPSEF be providing its own telephones, FAX machines, copy machines and other office equipment? So you come up with a number.

**Subsidy #19 – Thousands of Dollars Worth of Free Rent For Exclusive Use of the Upstairs “Fireplace Room” in the Diamond Peak Base Lodge:** Staff doesn't share with the Board and the public that IVGID makes exclusive use of the “Fireplace Room” adjacent to the upstairs bar in the base lodge available to the DPSEF for no cost “lunches, training breaks, meetings, athlete video analysis, etc., when not in use by the... Sierra Scouts lunch program or other...scheduled...events/programs.”<sup>44</sup> *What is fair market rent for such exclusive use of such facilities (shouldn't it be something)?* You come up with a number.

**Subsidy #20 – Tens of Thousands of Dollars Worth of Free Rent For the Exclusive Use of the Diamond Peak Base Lodge:** Staff doesn't share with the Board and the public that IVGID makes exclusive use of the Diamond Peak base lodge available to the DPSEF for no cost “for DPSEF team functions.”<sup>44</sup> What functions? How about DPSEF's UllrFest event which takes over Diamond Peak for a weekend in February of each year? Moreover, DPSEF has taken over the Chateau, *for free*, for a sit

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<sup>43</sup> See ¶III(H) of the current agreement (see page 60 of the 11/18/2020 Board packet).

<sup>44</sup> See ¶II(H) of the current agreement (see page 59 of the 11/18/2020 Board packet).



down dinner/ silent auction. *What is fair market rent for such exclusive use of both facilities* (after all, rent just for the Chateau on Saturdays is \$4,660<sup>45</sup>)? You come up with a number.

**Subsidy #21 – Thousands of Dollars Worth of Race Fees:** Staff doesn't share with the Board and the public that just like Crystal chair lift advertising (see discussion below), the current agreement allows DPSEF to charge race and other fees every time it puts on a ski race, and to retain those fees for itself<sup>46</sup>. How much fee revenue? Or more importantly, *how much fee revenue could Diamond Peak generate for itself if its staff were charging these fees?* You come up with a number.

**Subsidy #22 – At Least \$2,200 Worth of Advertising Revenue From the Back of Crystal Lift Chairs:** Have you ever ridden on the Crystal quad chairlift at Diamond Peak? If you have, you recall seeing advertising and other messages on the chair backs of those chairs in front of you. Staff doesn't share with the Board and the public that IVGID allows DPSEF to sell advertising space for placement on the back of these chairs, and it gets to keep 100% of the revenue generated. How much revenue? According to DPSEF's 2018-19 IRS Form 990 (see Exhibit "A"), at least \$2,200 annually. But more to the point, *how much revenue could Diamond Peak generate for itself if its staff sold this advertising?* You come up with a number.

**Subsidy #23 – Thousands of Dollars Worth of Advertising Revenue Opportunities on Diamond Peak Grounds Themselves:** Staff doesn't share with the Board and the public that just like Crystal chair lift advertising (see discussion above), the current agreement allows DPSEF to place advertising/ sponsorship materials it has sold to others throughout Diamond Peak<sup>47</sup>. How much in sales? Or more importantly, *how much revenue could Diamond Peak generate for itself if its staff were selling advertising?* You come up with a number.

**Subsidy #24 – Thousands of Dollars Worth of Race Course Slope Grooming For All DPSEF Sponsored Races:** Staff doesn't share with the Board and the public that Diamond Peak is responsible for initial slope grooming insofar as each of the DPSEF's eight<sup>48</sup> sponsored races are concerned<sup>48</sup>. And although DPSEF may be setting the courses for its ski races, all of the course equipment belongs to Diamond Peak. What is the cost Diamond Peak charges when it provides slope grooming and race course equipment for ski racing events (shouldn't it be *something*)? You come up with a number.

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<sup>45</sup> See page 74 of the packet of materials prepared in anticipation of the IVGID Board's regular meeting of December 13, 2017 meeting ["the 12/13/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_12-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-13-17.pdf))].

<sup>46</sup> See ¶¶VII(C) and (E) of the current agreement (see page 62 of the 11/18/2020 Board packet).

<sup>47</sup> See ¶16 of Exhibit "A" to the current agreement (see page 67 of the 11/18/2020 Board packet).

<sup>48</sup> See ¶III(A) of the current agreement (see page 57 of the 11/18/2020 Board packet).

**Subsidy #25 – Tens of Thousands of Dollars Worth of Race Course Slope Grooming For Daily Race Training:** Similarly, staff doesn't share with the Board and the public that Diamond Peak is responsible for daily “routine slope grooming” for DPSEF’s race training<sup>49</sup>. This isn't normal slope grooming for all of Diamond Peak. Rather, it is specialized grooming exclusively for DPSEF ski race training. What is the cost Diamond Peak charges when it provides slope grooming for ski racing events other than DPSEF’s (shouldn't it be *something*)? You come up with a number.

**Subsidy #26 – Exclusive Use of Portions of Diamond Peak For Race Training and Races to the Detriment of Diamond Peak Customers/Passholders:** Staff doesn't share with the Board and the public that Diamond Peak gives DPSEF *exclusive* use of portions of the mountain for daily ski race training and at least eight<sup>40</sup> race events. This means that when both the public and DPSEF team members are on the mountain, the terrain available to the public is reduced and compromised. And when there is a lack of snow, which is so oftentimes the case, taking away this much terrain for the public is terribly unfair. Shouldn't DPSEF be required to make up for this unfairness and the less than comfortable experience the public realizes when sharing the mountain with DPSEF? If so, you come up with a number; i.e., *something*.

But there's something far more egregious when it comes to giving DPSEF exclusive use of portions of Diamond Peak to the detriment of local parcel/dwelling unit owners paying the Recreation Facility Fee (“RFF”). According to IVGID, the RFF is a standby service charge that allegedly pays for the mere *availability to use* IVGID's recreational facilities<sup>50</sup>, expressly *including* Diamond Peak<sup>51</sup>. If you're a parcel owner who pays the RFF and all of Diamond Peak isn't available for you to use when you elect to use it, what does that say about the RFF's validity? It is for this reason that I and others I know say to IVGID either give away the store to DPSEF and your other favorite collaborators and not assess we parcel/dwelling unit owners the RFF, or assess the RFF and keep our recreational facilities available for our use when we choose to use them just as you represent. *But not both!*

**Subsidy #27 – Lift Line Cutting Privileges:** Staff doesn't share with the Board and the public that Diamond Peak not only agrees to allow but encourages DPSEF members to cut lift lines<sup>52</sup>. This is a benefit for which many ski areas charge a premium. Yet here DPSEF pays nothing. Shouldn't the public be realizing *something* for this benefit? Again, you come up with a number.

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<sup>49</sup> See ¶III(B) of the current agreement (see page 57 of the 11/18/2020 Board packet).

<sup>50</sup> See pages 111 and 113 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [[https://www.yourtahoeplayce.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoeplayce.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf) (“the 5/27/2020 Board packet”)].

<sup>51</sup> “The Board specifically finds that the availability of the use of...Diamond Peak Ski Resort...are all benefits which inure to the owners of properties assessed hereunder” [see ¶I4(b) at page 109 of the 5/27/2020 Board packet].

<sup>52</sup> See ¶I7 of Exhibit "B" to the proposed agreement (see page 68 of the 11/18/2020 Board packet).

**Subsidy #28 – Preferred Early Diamond Peak Access For Race Training:** Staff doesn't share with the Board and the public that Diamond Peak makes its slopes available exclusively to DPSEF members *before* Diamond Peak opens to the public. This is a benefit for which many ski areas charge a premium (especially for powder mornings). Yet here DPSEF pays nothing even though Diamond Peak is incurring additional employee and utility costs to open several hours early. Shouldn't the public be realizing *something* for this benefit? Again, you come up with a number.

**Because a Subsidy of Nearly \$200,000 Annually Isn't Enough, DPSEF Proposes IVGID Lease it Some 5,000 Square Feet<sup>2</sup> or More of Prime Diamond Peak Property For Next to Nothing:** We haven't yet heard "the next to nothing" part of this statement, but trust me; this is what "takers do!"

**Financial Impact:** Unbelievably, the staff memorandum represents "there is no financial impact to the District."<sup>53</sup> Given DPSEF's request is that staff and the District's attorney "develop terms of a" MOU<sup>4</sup>, does anyone think our attorney will work for free? And what about unreimbursed staff time? Does that translate into "no financial impact?" Finally, since the land in question is IVGID's, who do staff think is going to file and prosecute all land use/permit issues? There are a whole series of financial ramifications simply ignored by staff.

**Alternatives:** Unbelievably, the staff memorandum proposes no alternatives<sup>53</sup>? *HOW ABOUT NO?* Isn't that an alternative?

**Conclusion:** So you tell me. Does Mr. Wolf's proposal sound fair to the public? Although staff have asserted in the past that Diamond Peak benefits financially as a result of the District's partnership with DPSEF<sup>54</sup>, it fails to demonstrate, as I have demonstrated, exactly how much and from who! Although staff points to \$23,000 in season pass sales each year, isn't this disingenuous given the approximate 130 DPSEF resident-participants would likely purchase Diamond Peak season passes whether/not there were a ski team? Moreover, staff don't share with the Board and the public that many ski team members and their parents don't really pay for their season passes because they're allowed to provide "in kind" vegetation clearing work on the Diamond Peak mountain in lieu!

Past Boards have directed staff to operate the public's recreational facilities, and Diamond Peak in particular, on a revenue neutral basis. Yet on average over Diamond Peak's history, this has rarely if ever occurred. For a program which costs local parcel/dwelling unit owners so much, and benefits so few, it should be eliminated. If DPSEF wants to make Diamond Peak its home, with a new \$2 million or greater facility<sup>55</sup>, that's fine. But because it charges participants in its program tuition, and the public already provides a \$200,000 or greater annual subsidy, its proposal for even more, should be rejected.

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<sup>53</sup> See page 33 of the 11/18/2020 Board packet.

<sup>54</sup> See page 9 of the 1/24/2018 Board packet.

<sup>55</sup> See page 52 of the 11/18/2020 Board packet.

**And You Wonder Why the RFF Which Has Financed This Colossal Giveaway to Another Special Interest Group is Out of Control?** I've now provided more answers.

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

**EXHIBIT "A"**

Form **990**

# Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2018**

- ▶ Do not enter social security numbers on this form as it may be made public
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2019 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019**

- B** Check if applicable:
- Address change
  - Name change
  - Initial return
  - Final return/terminated
  - Amended return
  - Application pending

**C** Name of organization  
DIAMOND PEAK SKI EDUCATION FOUNDATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite  
PO BOX 5591

City or town, state or province, country, and ZIP or foreign postal code  
INCLINE VILLAGE, NV 89450

**D** Employer identification number  
94-3015906

**E** Telephone number  
(775) 832-1176

**G** Gross receipts \$ 598,694

**F** Name and address of principal officer  
ANDY WOLF  
PO BOX 5591  
INCLINE VILLAGE, NV 89450

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status  501(c)(3)  501(c) ( ) (insert no )  4947(a)(1) or  527

**J** Website: ▶ WWW DPSEF ORG

**K** Form of organization  Corporation  Trust  Association  Other ▶

**L** Year of formation 1984 **M** State of legal domicile NV

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities  
TO ESTABLISH, ADMINISTER & PROMOTE AN EDUCATIONAL PROGRAM FOR THE DEVELOPMENT AND TRAINING OF SKIERS AS A MEANS OF HEALTHFUL RECREATION & PHYSICAL FITNESS

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets

<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	7
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	7
<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	39
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	50
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	245,927	159,529
<b>9</b> Program service revenue (Part VIII, line 2g)	488,119	413,968
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,700	12,841
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-97,996	-74,352
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	641,750	511,986
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	25,747	12,729
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	145,229	98,171
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	339,138	336,669
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	55,282	110,794
<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	565,396	558,363
<b>19</b> Revenue less expenses Subtract line 18 from line 12	76,354	-46,377
<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year 438,363	End of Year 408,896
<b>21</b> Total liabilities (Part X, line 26)	3,410	24,801
<b>22</b> Net assets or fund balances Subtract line 21 from line 20	434,953	384,095

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: 2019-11-14

ANDY WOLF PRESIDENT  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: 2019-11-14

Check  if self-employed PTIN: P00818706

Firm's name ▶ CASEY NEILON INC Firm's EIN ▶ 20-5570744

Firm's address ▶ 503 N DIVISION ST Phone no (775) 283-5555  
CARSON CITY, NV 89703



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b> Membership dues . . . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	148,610			
	<b>d</b> Related organizations . . . . .	<b>1d</b>				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	10,919			
	<b>g</b> Noncash contributions included in lines 1a - 1f \$ . . . . .		34,570			
	<b>h Total.</b> Add lines 1a-1f . . . . .		159,529			
<b>Program Service Revenue</b>	<b>2a</b> TUITION	Business Code	337,939	337,939		
	<b>b</b> HOSTED RACES	713990	81,550	81,550		
	<b>c</b> TRAVEL REIMBURSEMENT	713990	14,205	14,205		
	<b>d</b> OTHER	713990	4,090	4,090		
	<b>e</b> CHAIRLIFT SPONSOR	713990	2,200	2,200		
	<b>f</b> All other program service revenue		-26,016	-26,016		
	<b>g Total.</b> Add lines 2a-2f . . . . .		413,968			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		2,925		2,925	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .					
	<b>5</b> Royalties . . . . .					
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
	<b>c</b> Rental income or (loss)					
	<b>d</b> Net rental income or (loss) . . . . .					
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	9,916			
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses	0			
	<b>c</b> Gain or (loss)	9,916				
<b>d</b> Net gain or (loss) . . . . .		9,916		9,916		
<b>8a</b> Gross income from fundraising events (not including \$ 148,610 of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	12,356				
	<b>b</b> Less direct expenses . . . . .	86,708				
	<b>c</b> Net income or (loss) from fundraising events . . . . .		-74,352		-74,352	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
	<b>b</b> Less direct expenses . . . . .					
	<b>c</b> Net income or (loss) from gaming activities . . . . .					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
	<b>b</b> Less cost of goods sold . . . . .					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .					
<b>11a</b> Miscellaneous Revenue	Business Code					
	<b>b</b>					
	<b>c</b>					
	<b>d</b> All other revenue . . . . .					
	<b>e Total.</b> Add lines 11a-11d . . . . .					
<b>12 Total revenue.</b> See Instructions . . . . .		511,986	413,968	0	-61,511	

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b> Public support percentage for 2017 Schedule A, Part II, line 14	<b>15</b>	
<b>16a 33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b 33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	511,986
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	558,363
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-46,377
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	434,953
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-4,481
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	384,095

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	12,729	12,729		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members	98,171	98,171		
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	279,069	279,069		
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	57,600	57,600		
11 Fees for services (non-employees)				
a Management				
b Legal	70		70	
c Accounting	10,286		10,286	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses	3,009		3,009	
14 Information technology	1,040		1,040	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,700	4,700		
23 Insurance	30,074	30,074		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ALL OTHER EXPENSES	42,603	4,756	37,847	
b VEHICLE EXPENSE	6,899	6,899		
c MERCHANT CARD FEES	5,496		5,496	
d UTILITIES	4,244		4,244	
e All other expenses	2,373	2,373		
25 Total functional expenses. Add lines 1 through 24e	558,363	496,371	61,992	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	274,536	<b>1</b>	230,181
	<b>2</b> Savings and temporary cash investments . . . . .	17,510	<b>2</b>	7,541
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	12,347
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	17,974	<b>8</b>	4,617
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 23,500		
	<b>b</b> Less accumulated depreciation	<b>10b</b> 4,700	<b>10c</b> 0	18,800
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	128,343	<b>12</b>	135,410
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets See Part IV, line 11 . . . . .		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	438,363	<b>16</b>	408,896	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	6,792
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D . . . . .	3,410	<b>25</b>	18,009
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	3,410	<b>26</b>	24,801
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .		<b>27</b>	
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .	0	<b>30</b>	0
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .	0	<b>31</b>	0
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	434,953	<b>32</b>	384,095
<b>33</b> Total net assets or fund balances . . . . .	434,953	<b>33</b>	384,095	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	438,363	<b>34</b>	408,896	

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVE MCNAMARA SECRETARY	1 00			X				0	0	0
(2) ANDY WOLF PRESIDENT	10 00			X				0	0	0
(3) CAMERON LIM VICE PRESIDENT	10 00			X				0	0	0
(4) NATE SEWARD TREASURER	1 00			X				0	0	0
(5) DOUG FULTON MEMBER	1 00			X				0	0	0
(6) TIM BRIGGS ASSISTANT TREASURER	1 00			X				0	0	0
(7) DERRIK SANDBERG MEMBER	1 00			X				0	0	0



**EXHIBIT "B"**

MINUTES OF A SPECIAL MEETING OF THE  
BOARD OF TRUSTEES OF THE INCLINE VILLAGE  
GENERAL IMPROVEMENT DISTRICT

June 29, 1976

A special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order at the meeting place of the District at 893 Southwood Boulevard, Incline Village, Nevada at 7:00 P.M. on Tuesday, June 29, 1976.

ROLL CALL:

On roll call, present were Trustees Howard S. Smith, A. H. Johnston, Jr., Dominic Spallone, Edward S. Jensen and Gregory Engelhard. Also present were District General Manager Kermit McMillin, Recreation Supervisor James McCoy, District General Counsel Lester H. Berkson, District Bond Counsel Andrew C. Hall, and Mr. Roger Wikner of Miller and Schroeder Municipals, Inc.

Chairman Smith announced the agenda for the evening which included three items. The first item to be discussed was the method of financing the golf course purchase, the second would be a determination on the ski area option, and the third item would be a determination of the recreation charge increase.

METHOD OF FINANCING GOLF COURSE PURCHASE:

Chairman Smith outlined the alternatives available to the Trustees for the financing of the golf course purchase. He noted that the Board had completed short-term financing proceedings and had been authorized by the Department of Taxation of the State of Nevada to enter into a short-term financing of the golf courses. The District has also received a commitment from Nevada National Bank to loan the District \$750,000 for a period not to exceed five years at an interest rate of 6%. This method of financing would require the District to advance from the surpluses of the Beach Recreation Revenue Fund \$450,000 and would, in a typical year, reflect a very slim margin of resources versus expenditures.

The second alternative available to the Board would be an advance refunding of the 1968 Recreation Revenue Bonds and the issuance of additional bonds to cover the purchase of the golf courses and bowling alley and the further provision of providing \$150,000 for water line replacement. This method of financing could be spread over twenty-three years at an interest rate not to exceed 9% and would create no problems with cash flow.

The second alternative was approved for the method of financing of the golf course and bowling alley purchase on motion by Trustee Jensen, seconded by Trustee Johnston and unanimously carried.

SKI AREA OPTION:

Chairman Smith outlined the options available to the Board on the purchase of the Ski Incline properties. Japan Golf Promotion (U.S.A.), Inc. had offered this option to the



Board in May and had extended that option when there was a protest to the Board's Judicial Confirmation proceedings. The option would include the ski area properties, having an appraised valuation of \$1,480,000, and the 2.14 acre parcel adjacent to the driving range at the Championship Golf Course, which has an appraised valuation of \$150,000. The option price for these properties was \$1,500,000, or some \$115,000 less than the appraised valuation established by the Washoe County Assessor.

Chairman Smith noted that there were considerable repairs to be made to the ski area before the District could open it and that these repairs would have to be added to the amount of the purchase price in determining a bonding amount for that option. He noted that some \$355,000 worth of repairs and replacement would be necessary immediately, with additional expenditures over a period of time of \$195,000 in maintenance items and \$270,000 in facilities expansion. He further noted that the ski area has been a profitable enterprise; however, he felt that if there was adequate maintenance of the area the profits shown by the previous operators would be cut by some \$50,000 a year.

Chairman Smith also noted that the ski area is of prime economic value to the area and that continued lack of proper maintenance would be devastating to the community. The opportunity to purchase the ski area is available to the community at a price not exceeding the appraised value and it was a high priority of those who responded to the recent recreation survey.

The District's Bond Counsel has advised the Board that the District could sell bonds to sufficiently cover the acquisition and the initial cost of rehabilitation, providing the Board was willing to increase the annual Recreation Charge. The Bond Counsel has indicated that a minimum increase necessary would be a \$25 increase to those presently paying \$50 a year. He has recommended that the Board provide some flexibility by increasing the Recreation Charge at least by \$35.

After his remarks regarding the ski area option, Chairman Smith asked if there was any public input to the Board on its deliberations over the ski area option.

A Mr. Lewis, who introduced himself as a property owner within the District, had several comments regarding the Board's actions to date in acquiring other recreation properties and noted that there were fifteen ski areas within the Tahoe Basin which were generally in a better location than Ski Incline. He felt that even if Ski Incline were not to continue to operate, that no real crisis would occur because of the other areas that were available. He further noted that local government wages have increased 865% over the past ten years and these have increased the pension liabilities of these local governments to the point that they were bankrupting several local governments.

Mr. Lewis noted that the purchase of the ski area by the District would remove a considerable assessed valuation from the tax rolls and would, as a result of that removal, increase the taxes collected from other property owners. He felt that the Board was, in essence, bailing out a private corporation because of the low income from their investment and asked if it were wise for local government to invest in a nonproductive venture. He asked if the District had a plan for management or promotion. He asked if the District had looked into the possibilities of leasing the property or of a general obligation bond issue.

The Board answered most of these questions to the satisfaction of most of the people in the audience.

Mr. Arnold Olitt, who identified himself as a property owner, also responded to Mr. Lewis' questions, noting that the community is not particularly interested in the other fourteen ski areas in the Tahoe Basin but is quite concerned over the Ski Incline property. He felt that there was a real need for the community to acquire the area and to properly maintain it. He felt that there was a crisis because of the lack of maintenance to the area in the past. He noted that the acquisition of the area by the District would afford year-round employment for the golf course personnel. He felt that the maintenance of the area would continue at a high level because of District operation, regardless of the profits generated from the operation. He also expressed the opinion that property values of every property owner in the District would increase annually by at least the amount that the Board would ask as an increase in the Recreation Charge.

Mr. Russell Graff, who also identified himself as a property owner and as a representative of the Incline Ski Club, urged the Board to proceed with the acquisition of the ski area. He noted that Ski Incline was unique when compared with other areas in the Tahoe Basin because of its snow making capability.

Mr. Charles Zanay, who also introduced himself as a property owner, supported the acquisition of the ski area and asked that the Board proceed with the acquisition.

Four other persons in attendance at the meeting asked that the Board proceed with the acquisition of the ski area, with the only opposing view other than that of Mr. Lewis being expressed by Mr. Jonny Johnson, who suggested that it was a socialistic move and asked where the purchases by the District were to end.

There being no further comments from the audience, Chairman Smith asked that a motion be made on a determination of the option to purchase the ski area. Trustee Jensen moved that the Board exercise its option to purchase the ski area and the 2.14 acre parcel for the option price of \$1,500,000. The motion was seconded by Trustee Engelhard and was unanimously carried.

#### RECREATION CHARGE INCREASE:

Chairman Smith noted that in the recreation poll conducted by the Board other recreation facilities were indicated as high priority items and most of these would not be revenue producing facilities and would, therefore, be a burden on the tax roll or on the recreation charge. Inasmuch as there had been an indication from the Bond Counsel that a minimum of \$25 or \$35 increase in the Recreation Charge be levied for the acquisition of Ski Incline, it was felt that something in excess of these amounts would be necessary if the Board were to proceed with the acquisition and/or construction of these additional facilities.

As a result of this deliberation the Board has examined the results of an increase of doubling the amount of the annual Recreation Charge and have determined that sufficient revenues would result from this increase to fund the expanded

recreation programs which the community desires. On motion by Trustee Engelhard, seconded by Trustee Spallone and unanimously carried, it was determined to increase the Recreation Charge by doubling the amount presently assessed, with the exception of the General Forest zoned properties which would be exempt from this increase.

ADJOURNMENT:

There being no further business to come before the Board at this time the meeting was adjourned.

  
Secretary

**EXHIBIT "C"**

**I.2. AMENDMENT TO EASEMENT WITH SCHNEIDER RANCH FOR IVGID'S WASTEWATER EXPORT LINE**

Trustee Callicrate moved to approve an amendment to the existing easement agreement between the owners of the Schneider Ranch and IVGID and authorize the Board Chairman to execute the "Amendment to Easement" document. The motion was seconded by Trustee Brosten and unanimously carried by the four Trustees present.

**J.1 APPROVAL OF LEASE WITH PARASOL FOUNDATION FOR LEASE OF IVGID LAND FOR THE DONALD W. REYNOLDS NON-PROFIT COMMUNITY CENTER**

Director of Community Services Doug Doolittle reported that the draft lease that is before the Board at this meeting is the culmination of many hours of work by the staffs and attorneys of Parasol Foundation and IVGID, and covers just about every item that the Board has raised with regard to the lease. Mr. Doolittle stated that Elizabeth Croom, the Executive Director of the Parasol Foundation is present to answer any questions.

Mr. Doolittle stated that the exhibits are not included with the lease at this time. Those exhibits are the legal description of the lease parcel, the Lessee's Sublessee Selection Criteria, and the business plan. He reported that the legal description of the parcel is being prepared, IVGID has received a draft of the Sublessee Selection Criteria, and the Business Plan has not been completed.

Trustee Krolick asked when they could expect to see the exhibits. Ms. Croom responded that with regard to Exhibit C, the Business Plan, pursuant to the terms of the lease it should be completed before any site work is begun. She stated that if the Business Plan does not meet with IVGID's approval when it is submitted, it would trigger a default under the lease, and the Board would be protected by executing the lease now and receiving that exhibit later.

Trustee Callicrate stated that he would feel more comfortable approving the lease at this meeting, without the exhibits, if, in the event the Board has concerns about the Business Plan that is presented, there be a public statement that, in that event, the Parasol Foundation would not go into a litigatory situation against the District. Ms. Croom responded that she does not envision this as an impediment to the smooth execution of the lease; however, if it does, she is virtually positive that IVGID will not be subjected to litigation.

Trustee Brosten asked if this could be put in writing as a hold harmless clause, and Ms. Croom responded that the lease does include a hold harmless clause. She noted that it also includes a provision for arbitration.

Trustee Brosten confirmed that the final lease and breaking of ground are still subject to signing off on all the conditions previously worked on.

In response to questions from Trustee Brosten about finances, Ms. Croom stated that these concerns could be addressed during the long-range plan, and she pointed out that the lease requires that the premises be free and clear of liens and that any lien would trigger a default.



Trustee Callicrate moved to approve the lease as presented, and authorize the Board Chairman and Secretary to execute the lease, with the understanding that the necessary exhibits are forthcoming. The motion was seconded by Trustee Brosten.



Edwina Wiersma, Fiduciary Foundation, stated that if anyone had attended any of their meetings, they would have found out how much the Parasol Foundation is going to do for the community.

Chairman Marson called for a vote on the motion and it was unanimously carried by the four Trustees present.

## **J.2 ADOPTION OF STRATEGIC PLAN**

General Manager Danielson thanked the Board and public for their patience and support in the development of the Strategic Plan document, which is being presented to the Board at this time for their recommendations.

Trustee Callicrate stated that he had looked through the preliminary document as it was being finalized. He stated that this is a great working document and all the existing plans will be integrated with the Strategic Plan. Trustee Callicrate commended the people who were present at the January 9, 1999, meeting. He noted that copies of the document will be available for the public to check out and review and will be made available to everyone who participated in the meeting. Trustee Callicrate thanked General Manager Danielson and his staff for putting the document together.

Trustee Krolick stated that it is an outstanding document, and she thanked the community and staff for their participation.

Chairman Marson stated that the Strategic Plan is an excellent document and will serve as a guideline for this and future Boards.

Trustee Callicrate moved to adopt the Strategic Plan as presented. The motion was seconded by Trustee Krolick and unanimously carried by the four Trustees present.

## **K. PUBLIC COMMENTS**

There were no public comments at this time.

## **L. ADJOURNMENT**

The meeting was adjourned at p.m.

/s/ Gail Krolick  
Secretary

## MINUTES

### **SPECIAL MEETING OF NOVEMBER 23, 2020 Incline Village General Improvement District**

The special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Monday, November 23, 2020 at 12:26 p.m. This meeting was conducted virtually via Zoom.

#### **A. ROLL CALL OF TRUSTEES\***

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

Also present were District Staff Members Director of Finance Paul Navazio, Director.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018, 021, 026 and 029.

#### **B. INITIAL PUBLIC COMMENTS\***

Linda Newman said in the interest of accountability and fairness, she supports the Board's approval to provide a property owner a complete refund for staff's 19 years of overcharging mandatory recreation and beach fees. She also supports widening the scope of Staff's recommendations to develop policies on Rec and Beach Fee refunds as well as defining claims and the procedure for their filing and resolution. In addition, as cited in Staff Comments, the current practice of reviewing and updating the District's Parcel database with the Washoe County Assessor's Office requires an overhaul as Staff's error has gone undetected and uncorrected for almost two decades. This is another failure of internal controls and should be addressed to not only catch this type of error, but to ensure that all properties are paying the right number of Rec and Beach Fees based upon their dwelling units. This matter has been raised by a number of citizens alleging that all properties with multiple dwelling units are not assessed equally. It is also imperative that the District review all outstanding picture pass holders to ensure that they are current property owners and resident tenants. She takes exception with a number of questionable statements made in the Memo and request clarification or correction. She does not see anything in Policy 3.1 that would give the GM authority to make this payment without Board approval. Although the attorney states it is part of the GM's under \$50k spending authority, the refund is not a contract. It is also not a simple administrative matter like requesting a refund for returned merchandise or overpayment for a meal at the Chateau. It is in fact a claim for a refund because

the property owner on his tax bill was wrongfully assessed additional Rec and Beach Fees which the District was not owed. If this money was due to the IRS, the citizen would file a form by filing a claim for refund or abatement. The Board cannot affirm Staff's administrative handling of this matter as they had no authority to issue the check without Board approval. She greatly appreciates a Trustee and the Director of Finance for appropriately bringing this matter up for discussion, review and approval by the Board. She would expect all Trustees will support the creation of new policies where none currently exist, sharpen the definitions in those that do exist, establish the process for correcting violations of existing policies as well as penalties for violations. Thank you all and may everyone enjoy a uniquely happy and healthy Thanksgiving.

Aaron Katz said he has a written statement and that he disagrees with Linda Newman as we have a policy which Mr. Katz then cited. We don't have a policy for equity and refunds as he has been ignored and he doesn't appreciate the inequity. Why doing dwelling units and why multiples? What is a residential parcel? Tahoe Apartments, for 52 years, has been incorrectly charged and is entitled to a refund so you better ignore that parcel too.

Joy Gumz said there are clearly issues with internal controls with regard to the Rec Fee. Her comment relates to a residential property which has been assessed no Rec Fee for years. This property is located at 1709 Lakeshore Boulevard, Parcel 13133103, this property is owned by the Bisnar Family Trust and Mr. Brent Bisnar is Trustee. It is unclear why this property is assessed no Rec Fee. They are assessed a small piece for Incline Village in the amount of \$440.32 but this is not the Rec Fee. So her question goes to how could billing be absent for a Rec Fee for a property located in Incline Village? Thank you.

Frank Wright said he heard Ms. Newman and Mr. Katz and the road this is going down is interesting and the Board doesn't have the right to override any state law. If they have that information, get it in writing. He would suggest you get another opinion in writing. People are paying attention and interested in this proceeding so go for it and we will see what happens.

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

Chairman Callicrate asked for changes, receiving none, the agenda was approved as submitted.

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

**D.1. Review, discuss, (and potentially approve) a refund of overcharges of Facility Fees assessed on Parcel Number 124-82-002 in the amount of \$14,643.00**

District General Manager Winquest gave an overview of the submitted materials. Director of Finance Navazio provided a summary of the packet information. Chairman Callicrate said that his concern is about the statute of limitations which has been clarified and how it applies. District General Counsel Josh Nelson said he wanted to clarify one issue – he advised of a three-year statute of limitations, and specifically to the public comment made, the District is not limited to the three year limitations and it can be tricky but it is not a black and white situation. Chairman Callicrate said he appreciates the clarity and he feels that this is absolutely the right thing to do because they weren't aware until recently. It was an oversight so let's rectify it and take the appropriate action. He hopes that those in the community would have some empathy. It appears to him to be a cut and dry situation but he would like to hear what others have to say. Trustee Wong said that she completely agrees. IVGID is about customer service and being fair. Our Staff has always been empowered to do the right thing. This is a double billing so make it right. Our Staff is doing what is right and what we stand for as a District. Trustee Morris said he agrees with Trustee Wong as this is about a refund of overbilling and not a change in policy. He agrees we should refund the money as it is a simple cut and dry matter and so let's do what is right. Trustee Schmitz said she agrees. It is very disappointing that this error is from Washoe County. The District must conduct an audit to make certain that it is done as it should never have happened. She wants to clarify that the Director of Finance has taken the advice of our auditor and taken a 20-year refund and have it as a reduction in revenue. Director of Finance Navazio said yes, he consulted with them, and that they didn't direct Staff to do it a certain way and advised of two ways to approach. They concurred that they didn't have any problem with debit to revenue. Lastly, it was the District's error as we instructed Washoe County to bill for two units. Trustee Schmitz said she feels we should still conduct an audit on parcels. In the absence of a yearly record not being provided, does any of this include interest? Director of Finance Navazio said there is no interest, dollar for dollar of overcharge. Trustee Schmitz said in the absence of any legal authority, could District General Counsel please cite the source that the Board does have the authority for the statute of limitations? District General Counsel Nelson said when we researched/looked to see if there was any

prohibition of waiving the statute limitations, he can't cite any statute therefore absence allows us to do so. Trustee Schmitz asked if we know what the Washoe County Commissioners have done and is this under Dillon's rule, etc.? District General Counsel Nelson said this is not under Dillon's rule, he can provide a written opinion which approves Staff's recommendation and provide that before the release of check. Chairman Callicrate said we do need to go back to Policy 3.1.0 and do some clean up. This begs the policy review and gives us an opportunity to bring up to current codes, etc. and then Staff can abide with our Board policies. This is a specific matter and with our new Board and a new year, he hopes we can get a realistic timeline and address what each Director's abilities are so that for things that are a lesser concern, they won't be coming back to the Board and the Board won't be accused of micromanaging. They can then operate given the authority we have granted to them and do their jobs.

Trustee Schmitz made a motion to make the payment of Facility Fees assessed on Parcel Number 124-820-02, in the amount of \$14,643.00. with the written position created by Legal Counsel. Trustee Wong seconded. Chairman Callicrate asked for any further comments, receiving none, he called the question and the motion was passed unanimously by the four Trustees present.

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

Linda Newman wished all good holidays.

Aaron Katz said he wants to respond to what Trustee Wong said regarding blame being on Washoe County; the blame is IVGID because you Board members don't know what Staff does and you didn't read Resolution 1879. The parcel database can't be relied upon. Look at the Incline Tahoe apartments – 75 individual units – you won't know until you look at each parcel. You need to review Policy 16.1 and you need to adopt a refund policy and what happens when Staff denies a refund. Make this fair and equitable.

Frank Wright said thank you to the Board for their outstanding efforts as they have just opened a door for every resident to get a remedy.

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

The meeting was adjourned at 1:15 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 Joy Gumz – email dated November 23, 2020

Submitted by Aaron Katz – Written statement to be attached to and made a part of the written minutes of the IVGID Board’s special November 23, 2020 meeting – Public Comments – Agenda Item B – Staff’s failure to responsibly maintain our current Championship Course golf carts now that the Board has denied Staff’s request to lease-purchase new electric versus gas powered carts

Submitted by Aaron Katz – Written statement to be attached to and made a part of the written minutes of the IVGID Board’s special November 23, 2020 meeting – Agenda Item D(1) – Possible refund of excess Recreation (“RFF”) and Beach (“BFF”) facility fees paid by/on behalf of the owner of Washoe County Parcel No. 124-82-002

**Herron, Susan**

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**From:** J Gumz <j.gumz1@gmail.com>  
**Sent:** Monday, November 23, 2020 12:02 PM  
**To:** Herron, Susan  
**Subject:** public comment 11-23 attached  
**Attachments:** Public\_comments\_2020.docx

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

please include in public comments including the graphic  
To the Trustees

Please Explain the Rec Fee for this property – as well as the number of years this property has NOT paid the full rec fee

Gross \$798.21 Credit (\$405.66) NET :\$392.55

1709 LAKESHORE BLVD, Parcel 13033103



To the Trustees

Please Explain the absence of Rec Fee for this property – as well as the number of years this property has NOT paid the rec fee

1709 LAKESHORE BLVD, Parcel 13033103

Washoe County Parcel Information		
Parcel ID	Status	Last Update
13033103	Active	11/23/2020 1:40:48 AM
<b>Current Owner:</b> BISNAR FAMILY TRUST, BRENT A 774 MAYS BLVD 10 181 INCLINE VILLAGE, NV 89451		<b>SITUS:</b> 1709 LAKESHORE BLVD INCLINE VILLAGE NV
<b>Taxing District</b> 5200		<b>Geo CD:</b>
Legal Description		
Section Lot 3 Township 16 Block G SubdivisionName ROCKY POINT SUBDIVISION AMD Range 18		

Installments						
Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/17/2020	2020	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/5/2020	2020	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/4/2021	2020	\$0.00	\$0.00	\$0.00	\$0.00
INST 4	3/1/2021	2020	\$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 Village</u>	\$1,129.05	(\$724.73)	\$404.32
This is a break down of the "Incline Village " funds...			* Close
Authority	Net Rate	Gross Tax	Net Tax
INCLINE VILLAGE	0.0013110000	\$1,129.05	\$404.32
▼ <u>North Lake Tahoe 2</u>	\$5,580.65	(\$2,596.91)	\$2,983.74
▼ <u>State of Nevada</u>	\$1,464.06	(\$463.60)	\$1,000.46
▼ <u>Washoe County</u>	\$11,985.48	(\$3,795.20)	\$8,190.28
▼ <u>Washoe County Sc</u>	\$9,804.88	(\$3,104.73)	\$6,700.15
▼ <u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13
<b>Total Tax</b>	<b>\$29,964.25</b>	<b>(\$10,685.17)</b>	<b>\$19,279.08</b>

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD'S SPECIAL NOVEMBER 23, 2020 MEETING – AGENDA ITEM D(1) – POSSIBLE REFUND OF EXCESS RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES PAID BY/ON BEHALF OF THE OWNER OF WASHOE COUNTY PARCEL NO. 124-82-002**

**Introduction:** Here IVGID staff seek the Board’s approval to refund \$14,643.00 of allegedly overpaid RFFs/BFFs, based upon the erroneous assessment of multiple RFFs/BFFs based upon the existence of multiple dwelling units, over up to the last nineteen (19) years, by/on behalf of the owner(s) of APN 124-82-002<sup>1</sup> (according to the Assessor, Maria & Sergio Heredia). This matter has come before the Board because: 1) “the single unit, located at 325 Cottonwood Court - Unit 2, has been charged annual District Facility Fees as two (dwelling) units since the 2001/02 tax year;”<sup>1</sup> 2) of statute of limitation concerns; 3) “while the District has internal procedures related to various types of refunds for specific types of transactions...there (is) no existing Board approved policy governing refunds of Facility Fees<sup>2</sup> (whether)...related to...overcharges, including application of statute of limitation parameters and clarification of claims;”<sup>3</sup> and, 4) “this agenda item has been prepared at the request of a Board Trustee and the General Manager to review the matter, answer Board questions and, if deemed appropriate, seek Board concurrence with Staff’s administrative handling of this matter.”<sup>3</sup>

But the District *does* have a policy insofar as RFF/BFF refunds are concerned, and it is contra to what staff is proposing here. And the NRS *does* have an applicable statute of limitations insofar as county general taxes are concerned, and it is contra to what staff is proposing here. And staff have unilaterally rejected past requests for RFF/BFF refund, based upon a lack of uniform factors. And opening the door to this type of refund is going to open the door to others similarly seeking refund of the RFF/BFF. And an examination of these issues is going to require a re-examination of the propriety of assessing parcels based upon dwelling units, and distinctions between such units based upon the parcels upon which they have been constructed (i.e., residential versus commercial). Thus for these and other reasons I object. And these are the various reasons for this written statement.

**Prologue:** As suggested, this episode has revealed a number of deficiencies which the Board should. First, the Board needs to adopt a policy which provides an administrative remedy for those seeking RFF/BFF refunds. Second, there is the propriety of Policy 16.1<sup>4</sup>, the distinctions between parcels and dwelling units, and the further distinctions between dwelling units located on residential versus commercial parcels. And finally, there are problems with our parcel database which if the assessment of dwelling units is to continue, really should be a parcel/dwelling unit database.

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<sup>1</sup> See page 003 of the packet of materials prepared by staff in anticipation of this November 23, 2020 meeting [Full\_Packet.pdf (yourtahoeplace.com) ("the 11/23/2020 Board packet")].

<sup>2</sup> See page 004 of the 11/23/2020 Board packet.

<sup>3</sup> See page 005 of the 11/23/2020 Board packet.

<sup>4</sup> Go to pages 43-46 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_3.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_3.pdf).

**The District's "Existing Board Policy Related to" RFF/BFF Refunds:** Staff asserts that when first confronted with this issue it "considered how to proceed *consistent with existing Board policy.*"<sup>2</sup> But *It did not!*

"Each year, the District establishes an annual Recreation...and Beach Facility Fee(s) to be collected from property owners within the District through a levy placed on the property tax bill and collected on behalf of the District by the Washoe County Treasurer's Office...The Board traditionally approves a resolution which outlines the billing and collection process(es) set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as establishing the amount of the ...RFF and...BFF to be collected. Upon final approval, the District provides (the) Washoe County Treasurer's Office with appropriate fee amounts to be assessed *on each individual parcel within the District*, pursuant to the prescribed process."<sup>5</sup>

At its meeting of May 27, 2020, the Board of a Trustees took action (via Resolution 1879<sup>6</sup>) to approve a Final Report for RFF/BFF Collection of the current RFF/BFF<sup>7</sup>, and to order their collection on the Washoe County tax roll pursuant to the authority of NRS 318.201(9)<sup>8</sup>. ¶18 of Resolution 1879 states, in part, 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.*"<sup>9</sup>

In other words, the District does have a policy insofar as RFF/BFF refunds, and such refunds are to be addressed by the "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...**refund.**"

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<sup>5</sup> See pages 102-103 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")]. Therefore the reader can see that it was the District rather than the Treasurer which causes Mr. and Mrs. Heredia's parcel to be overcharged.

<sup>6</sup> That resolution is attached as Exhibit "A" to this written statement. I have placed an asterisk next to the portion of ¶18 which recites the District's policy re RFF/BFF refunds.

<sup>7</sup> See pages 107-116 of the 5/27/2020 Board packet.

<sup>8</sup> "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."

<sup>9</sup> See page 110 of the 5/27/2020 Board packet.

**The NRS' Instructions For the Refund of a General Improvement District ("GID") Rates, Tolls and Charges:** According to staff, the RFF/BFF represent NRS 318.197(1)<sup>10</sup> "Recreation Standby and Service Charges"<sup>11</sup> "for the availability of use of the recreational facilities (therein) described."<sup>12</sup> NRS 318.201(1) instructs that,

Whenever "any board...has adopted rates pursuant to this chapter (it may, by resolution...elect to have such charges for the forthcoming fiscal year collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, the county's general taxes. In such event,"

NRS 318.201(12) instructs that,

"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.*"

In other words, the "laws applicable to...matters of...**refund**" of the RFF/BFF are the "laws applicable to the levy, collection and enforcement of general taxes of the county."

**Laws Applicable to the Refund of General Taxes of the County Mandate Appeal to the County Board of Equalization ("CBOE"):** Staff asserts that when first confronted with this issue it "considered how to proceed consistent with...applicable law."<sup>2</sup> But *it did not!*

In order to seek county general tax refunds, those taxes must first be paid. Stated differently, "no collection of taxes may be enjoined (or) restrained" (NRS 361.330). After payment, "an owner of any real...property placed on...the secured tax roll...may appeal the (property's) assessment...to the" CBOE [see NRS 361.356(1) and 361.357(1)].

**Therefore Here, the Subject Parcel Owner(s) Should Have Appealed IVGID's Prior Assessments to the Washoe CBOE:** And this is exactly what staff should have instructed when Mr. and Mrs. Heredia first "brought an apparent billing error to the attention of management."

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<sup>10</sup> NRS 318.197(1) instructs that "the board may fix, and from time to time increase or decrease...rates, tolls or...including...*service charges and standby service charges*, for...the availability of service."

<sup>11</sup> See page 111 of the 5/27/2020 Board packet.

<sup>12</sup> See ¶I at page 113 of the 5/27/2020 Board packet. That page, along with the report's face page (112) are attached as Exhibit "B" to this written statement.

**The District's "Existing Board Policy Related to (the)... General Manager('s) Authority:"** Staff asserts that when first confronted with this issue it "considered how to proceed consistent with existing Board policy related to (the) General Manager('s) authority."<sup>2</sup> But *it did not!*

Staff asserts "Board Policy 3.1.0, as amended earlier this year, establishes General Manager discretionary spending authority at \$50,000 (reduced from \$100,000)."<sup>2</sup> And as a result, staff determined that they had the discretion to make refund because "the amount of the (subject) refund (wa)s well within the General Manager's spending authority."<sup>2</sup> But this is not what Board Policy 3.1.0 establishes, and our GM knows these facts to be accurate.

**Contracts:** ¶3.0.1.5(f) states that "the General Manager has the authority to execute **contracts**...proposed and/or estimated...not to exceed \$50,000, so long as the funds (a)re budgeted for the specific purpose."<sup>13</sup> But since Mr. and Mrs. Heredia's refund request does not arise out of an existing or proposed contract, the GM's proposed spending authority under Policy 3.0.1 has no application. Furthermore, the expenditure, even as a reduction in budgeted RFF/BFF revenues for 2020-21, let alone going back to 2001-02<sup>1</sup>, has not been budgeted.

**Claims:** ¶3.0.1.5(g) states that "the Board of Trustees may engage the General Manager and General Counsel to negotiate on behalf of IVGID, the settlement of **all property damage, personal injury, or liability claims**. (Notwithstanding,) final settlement of such claims must be approved by the Board."<sup>13</sup> Since Mr. and Mrs. Heredia's refund request does not arise out of "property damage, personal injury, or liability claims," the GM's proposed spending authority under Policy 3.0.1 has no application whatsoever to the present discussion.

Moreover, here staff admit that since "the property owner has not filed a legal claim against the District, but has merely brought an apparent billing error to the attention of management... (Therefore here) the provision of Policy 3.1.0, related to claims, (is) not applicable."<sup>2</sup>

The General Manager had no authority to unilaterally approve the subject refund based upon his alleged discretionary spending authority under Policy 3.0.1.

**Laws Applicable to the Refund of General Taxes Because of the Overassessment to Real Property Mandate a Three (3) Year Statute of Limitations:** Staff asserts that when first confronted with this issue it "considered how to proceed consistent with...and in particular, statute of limitation considerations."<sup>2</sup> But *it did not!*

The "laws applicable to the levy, collection and enforcement of general taxes of the county" are set forth in NRS 361.330, et seq. NRS 361.768(1) instructs that "if an overassessment of real... property appears upon the secured tax roll of any county because of a factual error...*within 3 years after the end of the fiscal year for which the assessment was made*, the county assessor shall make a report thereof to the board of county commissioners of the county." In other words, that report is

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<sup>13</sup> See page 009 of the 11/23/2020 Board packet.

pre-conditioned upon a three (3) year statute of limitations. NRS 361.768(2) goes on to instruct that “if satisfied that the error (giving rise to refund) is factual...the board of county commissioners...shall ...*(a)* direct the county treasurer to correct the error *(and)*...*(b)*...make the necessary adjustments to the tax bill (which)...may be a full **refund** or a credit against taxes due.” These provisions comport with the District’s counsel’s “advi(ce)...Nevada law provides for a 3-year statute of limitations.”<sup>2</sup>

***Since Here the Statute of Limitations Bars a Parcel Owner From Seeking Refund Due to Factual Error Overassessment, to the Extent Overassessment Exceeds Three (3) Years,*** Mr. and Mrs. Heredia are barred from seeking refund going back any greater than three (3) years by the statute of limitations. Furthermore, it is IVGID’s governing board (in place of the board of county commissioners) rather than the GM which is empowered to direct refund.

**Staff’s Suggestion it Can Ignore the Statute of Limitations Just Because an Injured Party Has Not Become Aware (or Should Have Become Aware) of Harm<sup>2</sup>, Has No Application to the Present Inquiry:** Notwithstanding the fact the statute of limitations bars the majority of the subject claim, our staff seem to believe they can ignore Nevada law simply because “any statute of limitations would only establish legal liability, and not determine District policy<sup>14</sup> related to fairness and equity.”<sup>2</sup> But each Board member took an oath of office as the public’s fiduciary whereby he/she “solemnly sw(ore he/she would)...bear true faith, allegiance and loyalty to...*any ordinance, resolution or law of any state...under the pains and penalties of perjury*” (see NRS 282.020). Given your oaths of office, since when does staff’s notion of what is and is not “fair” trump Nevada law?

**Notwithstanding Staff Had No Discretion to “Exercise...Judgement...Within Staff Authority ...to Approve and Process a Full Refund,”** they admit that’s exactly what they did based upon their “review of...fact...(and) consideration of Board policy and potential application of state law.”<sup>15</sup> I have already addressed the issues of Board policy and application of state law (see discussion above). Neither authorizes the District to refund Mr. and Mrs. Heredia’s alleged overpayments, yet to deny other fair and equitable requests for refund (see discussion below). Now I address the facts proffered by staff. At page 003 of the 11/23/2020 Board packet staff tells the Board and the public:

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<sup>14</sup> Remember. The District has no such policy.

<sup>15</sup> See pages 004-005 of the 11/23/2020 Board packet.



“The property owner first raised questions about the District’s Facility Fee charges with the Washoe County Treasurer’s Office in late August (of 2020). The District was subsequently contacted by the Washoe County Assessor’s Office to review an apparent discrepancy in the number of dwelling units assigned to this parcel. Formerly a duplex, the property, since 2001/02 has been reflected on Washoe County’s parcel database as a duplex with one parcel consisting of one dwelling unit and the other parcel consisting of one dwelling unit and a separate shared common area. A review of parcel records provided by the Washoe County Assessor’s Office has confirmed that parcel number 124-820-02 consists of a single dwelling unit. However, the parcel has been reflected...on the District’s database...as consisting two dwelling units...and thus has been assessed two recreation facility fees and two beach facilities from 2001/02 through 2020/21 (current tax year).”

So why didn’t Mr. and Mrs. Heredia wait until August of 2020 to say something about the overcharging? What equity and fairness justifies their inaction for nineteen years<sup>16</sup>? Staff offers no explanation. In contrast, consider the following facts:

**Each Year the District Publishes Notice of its Intention to Assess RFFs/BFFs, and Their Appropriate Fee Amounts Per Parcel;**

**Each Year the District Holds a Public Hearing Insofar as its Intention to Assess RFFs/BFFs, and Their Appropriate Fee Amounts Per Parcel;**

**Each Year the District Adopts a Final Report Which Lists Each Parcel Assessed a RFF/BFFs, and its Appropriate Fee Amount;**

**Each Year the Treasurer Mails Property Tax Bills to the Owners of All Parcel Owners Which Separately States the RFF/BFF Assessed; and,**

**Presumably Each Year Mr. and Mrs. Heredia Must Retrieve the Property Tax Bill Mailed Out by the Treasurer to Enable Them to Prepare Their Income Tax Return(s).**

Given staff have spent the sums at issue over the last nineteen years, and have budgeted to spend the same for 2020-21 (meaning there will be a budget deficiency should refund be made), there’s no fairness nor equity to the approximate 8,200 parcel owners assessed the RFF should refund be made when as here there’s no legal basis.

**Because There Can Be No Disparate Treatment of the Many Others Who Have Unsuccessfully Sought Refund of the RFF/BFF, Mr. and Mrs. Heredia Should be Treated the Same: Mr. and Mrs. Heredia**

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<sup>16</sup> From 2001-02 to 2020-21<sup>1</sup>.



are not the first parcel owners to seek refund of the RFF/BFF founded upon fairness and equity concerns. But they're the first to my knowledge to have made it before the Board, or been successful. *Now why is that?*

What about Frank Wright and me? What about the 400 or so parcel owners without beach access whose RFF has been improperly used by staff over the last three or longer years to increase the Beach Fund's balance? And what about the approximate 8,200 parcel owners who have been denied the availability to use the District's recreational and beach facilities since COVID-19 came to the forefront, notwithstanding the District exacted the RFF/BFF against their properties allegedly for this availability<sup>12</sup>? Because fairness and equity demand we all be given the same refund considerations as Mr. and Mrs. Heredia, yet we haven't, I and others I know object to the disparate treatment the Board now proposes. And if anyone feels guilty about this result, it's time to create a policy which allows every parcel owner to seek refund of the RFF/BFF upon the same procedural grounds as Mr. and Mrs. Heredia. After all, what's fair is fair and here staff are acting *unfairly*.

**Because the Board's Policy For Those Seeking RFF/BFF Refunds is Either Non-Existent or Illusory, For a Year or More I Have Been Requesting it Adopt a Policy Which Provides For an Administrative Remedy:** Evidence of my most recent request appears in a November 19, 2020 e-mail to the Board<sup>17</sup>. In that e-mail I made request the Board take on the issue of RFF/BFF refund requests by creating a policy which provides for an administrative remedy. Am I the only one who finds it ironic that only now staff suggest that, "a policy...be established related to (RFF/BFF) refunds?"<sup>3</sup> But rather than staff's suggestion, mine is that a policy be established for *all* bases for RFF/BFF refunds; not just due to overcharges.

There's another reason why a formal policy should be adopted for those seeking RFF/BFF refunds. Take a look at NRS 318.203. This statute provides that the Board of a GID may determine whether a dwelling unit which is not being charged for services allegedly provided should be charged. However, there is no comparable NRS which provides for the opposite. In other words, a process which would allow the Board to determine that a dwelling unit which is being charged for services provided should not be charged, because services are not being provided. It's called mutuality.

**The District's Parcel Database:** Staff asserts that while it "has a high degree of confidence in the integrity of the District's Parcel database, the discovery of this discrepancy...points to the need for a comprehensive review."<sup>3</sup> I agree, however for other reasons. And this too is a matter I and others have been requesting of the District for some number of years.

Staff assert that "current practice provides that on an annual basis, the Washoe County Assessor's Office and the District review and update changes to the parcel databases from year-to-year." But with all due respect, that kind of review does not and will not identify all parcels/dwelling units subject to the BFF and/or RFF because the county's parcel databases do not identify multiple "dwelling units" on a single parcel. This means that a comprehensive review of all parcels is required

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<sup>17</sup> This e-mail is attached as Exhibit "C" to this written statement.

to ferret out those with multiple dwelling units. Until this happens, the District's parcel database will never be accurate.

To prove my point, let me share some examples of parcel database errors:

According to local resident Joy Jgumz, in addition to Mr. and Mrs. Heredia's parcel, the parcels which follow appear to have all been billed for two (2) sets of RFFs/BFFs notwithstanding each consists of only a single dwelling unit:

- a) 933 Harold Dr. – APN 131-133-04
- b) 910 Harold Dr. – APN 131-121-35
- c) 557 Sugarpine Dr. - APN 122-114-14
- d) 692 Bridger Ct. – APN 125-362-01 and
- e) 1508 Tirol Drive – APN 126-580-17.

According to local resident Joy Jgumz, the parcels which follow appear to have escaped billing of the BFF and/or the RFF altogether:

- a) 1709 Lakeshore Blvd. – APN 130-331-03 and
- b) 914 Northwood Blvd. – APN 13120101.

According to me, the Board has impermissibly excepted the parcel which follows from the BFF and/or the RFF:

- a) 401 Village Blvd. – APN 124-071-47

This exception has taken place due to the Board's misapplication of the exception provided for in ¶I(D) of the report<sup>12</sup> adopted by Resolution 1879.

There are many others.

**It's Time to Revisit the Notion the RFF/BFF Can Attach to Dwelling Units in Addition to Parcels:** A close examination of ¶6 of Exhibit "A" reveals that a "Report...For Collection on the County Tax Roll of Recreation Standby and Service Charges (which) has been prepared and filed with th(e) Board...(and it) is...adopted." For 2020-21 that report appears at pages 111-116 of the 5/27/2020 Board packet<sup>12</sup>. ¶I(A) of that report is clear in its breadth that the RFF and the BFF, if applicable, are assessed against

*"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."*<sup>18</sup>

**The RFF/BFF Should *Not* Attach to Dwelling Units:** Given the "Report...For Collection on the County Tax Roll of Recreation Standby and Service Charges (which) has been...adopted" pursuant

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<sup>18</sup> I have placed an asterisk next to ¶I(A) on Exhibit "B" which recites the language quoted.

to NRS 318.201<sup>12</sup>, I disagree with the notion the RFF/BFF can be assessed against dwelling units. If the reader closely examines NRS 318.201(1) and (9), he/she will see that the rates, tolls and charges a GID elects to collect on the tax roll are *only* properly levied against parcels of property: “the Board shall cause a written report to be prepared and filed...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.”

**What is a Dwelling Unit?** ¶1.1 of Policy 16.1<sup>4</sup> instructs that “the Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories...*All dwelling* units on developed residential parcels.”

¶2.4 defines “dwelling units” as “any building *or portion thereof*, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation.” Under this definition, there are literally hundreds if not thousands of “dwelling units” which are either not reflected in the county’s parcel database.

**What is a Developed Residential Parcel?** Policy 16.1 provides no definition. Notwithstanding, the term has been defined as “any parcel that contains no more than three residences or three residential units within a single structure and is used primarily for residential purposes”<sup>19</sup>

**Why the Distinction Between Dwelling Units on Residential Parcels, and Dwelling Units on Non-Residential Parcels?** As recited above, ¶1.1 of Policy 16.1<sup>4</sup> instructs that “the Incline Village General Improvement District will charge the prescribed Recreation Fee, and if applicable the Beach Fee, to all qualifying real properties in one of the following categories...*All dwelling* units on *developed residential parcels*.” Whatever the rationale for assessing the RFF/BFF against dwelling units as above-described, what difference does it make if those units are constructed upon a residential versus any other type of non-residential parcel?

**Is an Apartment Building a Developed Residential Parcel?** I don’t think so. In Washoe County an apartment building is zoned MDU (Medium Density Urban). And it can be constructed on both residential and non-residential parcels.

**Tahoe-Incline Apartments:** is a 75 unit apartment building located on a single parcel (APN 132-202-05) at 786 Southwood Blvd. Its owner(s) are assessed 75 RFFs/BFFs (\$62,250) annually because IVGID staff are of the opinion it is comprised of 75 dwelling units. Although this parcel is zoned MDU, it does *not* sit on a “residential parcel.” As evidence of this fact, I have printed out the Assessor’s parcel data for this parcel<sup>20</sup>. Although this is not determinative by itself as to whether the subject parcel is or is not “residential,” I have placed an asterisk next to the reference “C15-

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<sup>19</sup> See <https://www.lawinsider.com/dictionary/residential-parcel#:~:text=Residential%20Parcel%20means%20any%20parcel,used%20primarily%20for%20residential%20purposes.>

<sup>20</sup> This parcel data is attached as Exhibit “D” to this written statement.

Commercial.” If the improvements were “residential,” I have been informed a different quality designation would be inserted.

If this apartment building is not constructed on a “residential parcel,” then just like Mr. and Mrs. Heredia’s parcel its owners have been overcharged ever since the RFF’s inception in 1968.

**Additional Examples of Parcel Database Inconsistencies:** In the past I have provided many examples of dwelling units which escape the RFF/BFF. For instance,

**Sierra Nevada University (“SNU”) Student Housing:** There are eighty-eight (88) private “rooms” (living facilities) in two buildings (Campbell-Friedman Hall and Prim-Schultz Hall) on the SNU campus. “Prim-Schultz Hall has 62 rooms adjacent to Patterson (Dining) Hall. Rooms...All rooms are furnished with up to 4 beds (2 bunk bed sets), 2 desks, 2 chairs, 2 dressers and 2 small drawer units... Campbell-Friedman Hall has 26 rooms and is connected to Patterson Dining Hall (under the same roof<sup>22</sup>)...All rooms are furnished with up to 3 beds, 1 desk, 1 chair...3 wardrobe units”<sup>21</sup> and their own private bathroom<sup>22</sup>. Not only are “students...just a few steps away from the same structure they eat their daily meals in every day,”<sup>21</sup> but there’s a community kitchen at least in Prim-Schultz Hall<sup>22</sup>.

And it’s not just student housing these rooms provide. Since this housing sits empty during summer months, for years SNU has rented out these “rooms” as short term rentals to the public. In fact several years ago, SNU toyed with the idea of listing these rooms for rent on AirBNB<sup>23</sup>. This being the case, how can these dwelling units be differentiated from apartments in apartment buildings?

Under Policy 16.1, all eighty-eight (88) of these private rooms are portions of buildings which “contain living facilities with provisions for sleeping, eating, cooking, and sanitation.” In other words, they are all dwelling units within buildings developed on a parcel other than a residential one. And apparently for this reason, none is assessed a RFF/BFF.

**Hyatt Lake Tahoe Hotel Beach Cottages:** across the street from the Hyatt Lake Tahoe Hotel proper consists of twelve (12) two-story cottages consisting of four (4) 875 square foot<sup>24</sup> private one-bedroom rooms (living facilities) per cottage (for a total of 48 lakeside cottages<sup>25</sup>). Each down-stairs “one-bedroom lower cottage (is configured) with a king bed, separate living and dining areas, furnished patio and the ultimate in Tahoe luxury. Amenities (include): Hyatt Grand Bed®, pillow-top

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<sup>21</sup> Go to <https://www.sierranevada.edu/resources/admitted-students/housing/>.

<sup>22</sup> See page 30 at <http://www.baojiapanel.com/wp-content/uploads/SNC-Catalog-2006-7.pdf>.

<sup>23</sup> Go to <https://mynews4.com/news/local/sierra-nevada-college-drops-proposal-to-rent-dorms-via-airbnb>.

<sup>24</sup> Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt/rooms>.

<sup>25</sup> See [https://www.tripadvisor.com/Hotel\\_Review-g45956-d84627-Reviews-Hyatt\\_Regency\\_Lake\\_Tahoe\\_Resort\\_Spa\\_and\\_Casino-Incline\\_Village\\_Lake\\_Tahoe\\_Nevada\\_Nevada.html](https://www.tripadvisor.com/Hotel_Review-g45956-d84627-Reviews-Hyatt_Regency_Lake_Tahoe_Resort_Spa_and_Casino-Incline_Village_Lake_Tahoe_Nevada_Nevada.html).

mattress and deluxe linens; In-room board games and puzzles; Gas fireplace and patio; Kitchenette (two-burner stovetop, refrigerator, dishwasher, and microwave) and pull-out sofa; 65" HD TV with cable/satellite TV channels and video on-demand; In-room safe, large enough to store and charge laptop computer; Hairdryer, coffee maker, iron and ironing board; Individual room temperature controls; Maximum of four guests per room; crib available upon request; and, Luxuriously appointed and generously sized bathroom with deluxe bath amenities."<sup>26</sup> Each "one-bedroom upper cottage with a king bed features separate living and dining areas, full kitchen, and furnished balcony... Amenities (include)" the same as those recited above for downstairs cottages<sup>24</sup>.

Under Policy 16.1, all forty-eight (48) of these private rooms are dwelling units within buildings developed on a parcel other than a residential one. And apparently for this reason, none is assessed a RFF/BFF.

**Cal-Neva Lodge:** "At the Board's April 24, 2013 meeting<sup>27</sup> I provided evidence that APN 123-031-01, a single parcel, consists of: one hundred seventy-eight (178) separate hotel rooms and restaurant within *portions* of a multiple residential dwelling structure "contain(ing) living facilities with provisions for sleeping, eating, cooking, and sanitation;" ten (10) separate detached 688 square foot single family residences ("SFRs"); two (2) separate detached 694 square foot SFRs; another separate 1,040 square foot SFR; another separate 1,120 square foot SFR; and, a 2,044 square foot separate self-contained four (4) unit motel, each with a kitchenette. In other words, a minimum of thirteen (13) separate "dwelling units" with at least eighteen (18) separate facilities offering "provisions for sleeping, eating, cooking, and sanitation."

Putting aside the question of whether hotel rooms are "dwelling units," or whether they should be assessed separate RFFs/BFFs because that's the price they must pay for being included in the beach deed<sup>28</sup>, under Policy 16.1, all eighteen (18) of these private SFRs/rooms therein are portions of buildings which "contain living facilities with provisions for sleeping, eating, cooking, and sanitation." In other words, they are all dwelling units. Yet because they are housed within buildings developed on a parcel other than a residential one, none is assessed a RFF/BFF.

**Biltmore Hotel:** At the same April 24, 2013 meeting I provided evidence that APN 123-052-04, a single parcel, consists of: one-hundred (100) separate hotel rooms with access to a 7,276 square foot restaurant (APN 123-052-02) all within *portions* of a multiple residential structure; and, six (6) or more separate "cottages" [two (2) 1,320 square foot cottages housing a combined four (4) separate self-contained units; one (1) 1,320 square foot cottage housing a combined twelve (12)

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<sup>26</sup> Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt/rooms/cottages/LFTK>.

<sup>27</sup> See pages 114-119 of the packet of materials submitted by staff in anticipation of the Board's May 29, 2013 meeting [[http://www.ivgid.org/client\\_uploads/bot\\_regular\\_packet\\_05\\_29\\_13p2.pdf](http://www.ivgid.org/client_uploads/bot_regular_packet_05_29_13p2.pdf) ("the 5/29/2013 Board Packet")].

<sup>28</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach\\_Deed.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach_Deed.pdf).

separate self-contained units; one (1) 2,640 square foot cottage housing a combined eight (8) separate self-contained units; and, two (2) 2,640 square foot cottages housing a combined twelve (12) separate self-contained units/each].

Putting aside the question of whether hotel rooms are “dwelling units,” or whether they should be assessed separate RFFs/BFFs because that’s the price they must pay for being included in the beach deed<sup>28</sup>, under Policy 16.1, at least forty-eight (48) of these private SFRs/cottages/units are dwelling units because they offer “provisions for sleeping, eating, cooking, and sanitation.” Yet because these SFRs/cottages/units are housed within buildings developed on a parcel other than a residential one, none is assessed a RFF/BFF.

**The Racquet Club:** is a 101 unit townhouse condominium complex located at 989 Tahoe Blvd., in Incline Village, NV. At the Board’s September 3, 2013 meeting<sup>27</sup> I provided evidence that the lower portion of unit #97, APN 127-363-34, complete with a second “efficiency kitchen,” was being advertised for rent on craigslist by one of IVGID’s favored “lodging partners” (Incline at Tahoe Realty). Each of the one hundred and one (101) townhouse condominiums in this complex consists of 1,343 square feet and it is configured with 3 bedrooms/2 bathrooms. Many owners at the time, as did the one for this particular unit, have constructed a wall and locking door on the lower level entrance in front of the stairs leading to the unit’s upper level, turning this SFR into two “locked off” dwelling units rented out as separate 1 bedroom/1 bathroom and/or 2 bedroom/1 bathroom dwelling units. And for purposes of this discussion, both units “contain (separate)...living facilities with provisions for sleeping, eating, cooking, and sanitation.”

Under Policy 16.1, all of the condominiums in this complex which have been configured as indicated above, are dwelling units because they are developed on a residential parcel. Yet notwithstanding, each is assessed a single RFF/BFF.

**How Do Staff Propose the District’s Parcel Database be Updated to Identify All Dwelling Units Subject to RFF/BFF Assessment, Especially Where Such Units Are “Part of a Multiple Unit Residential Structure...Not...Separately Assessed by the County Assessor?”** Since it isn’t going to happen, *something more is required to assure that the District’s Parcel Database is up to date.*

**Alternatives:** Unbelievably, the staff memorandum in support of this agenda item proposes no alternatives? *HOW ABOUT NO REFUND?* Isn’t that an alternative?

**Conclusion:** Although it is unfortunate Mr. and Mrs. Heredia’s property has been overcharged the RFF/BFF, their plight points out one of IVGID’s deficiencies; the lack of process for those who are harmed to pursue an administrative remedy. If the Board truly cares about equity and fairness, it will adopt such a process.

**And You Wonder Why the RFF/BFF is Out of Control?** I’ve now provided more answers. Respectfully, Aaron Katz (Your Community Watchdog Because Until Recently, No One Else Seems to be Watching).

**EXHIBIT "A"**





## **RESOLUTION NO. 1879**

### **A RESOLUTION APPROVING THE REPORT FOR COLLECTION ON THE WASHOE COUNTY TAX ROLL OF RECREATION STANDBY AND SERVICE CHARGES (ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

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

**WHEREAS**, pursuant to Resolutions No. 419 and 420, as amended, and the order of this Board, a report entitled "Report for Collection on the County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation fees to be collected for the fiscal year 2020-21 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Mountain Golf Courses, Diamond Peak, tennis courts, and other recreational properties and facilities 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 on the general County tax roll on (*in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee*) which general District taxes are to be collected for said year;

**WHEREAS**, on April 14, 2020, this Board adopted its Resolution No. 1878, A Resolution Preliminarily Approving The Report For Collection Of Recreation Standby And Service Charges, wherein it fixed May 27, 2020, at 6:00 p.m. at the Chateau, 955 Fairway 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 *Tahoe Daily Tribune*, a newspaper of general circulation printed and published within the District.



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**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.



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- (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*



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*Beach Facility Fee*) on the bills for taxes levied against respective lots or parcels of land in said report, or, in his discretion, issue separate bills therefor and separate receipts for collection on account thereof; and 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.



\* \* \* \* \*

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 27th day of May, 2020, by the following vote:

AYES, and in favor thereof,  
NOES,  
ABSENT, Trustees:

/s/ Kendra Wong  
Kendra Wong  
Secretary, IVGID Board of Trustees

**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:

<b>Resolution Number</b>	<b>Date Approved</b>	<b>Venue Affected</b>	<b>Related Bond Maturity Date</b>
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"**

## November 23, 2020 IVGID Board Meeting

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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>, Ray Tulloch <raytulloch@munrotulloch.com>, Dobler Cliff <cfdobler@aol.com>, "ISW@ivgid.org" <ISW@ivgid.org>, "michaelatonking4IVGID@gmail.com" <michaelatonking4IVGID@gmail.com>  
**Subject:** November 23, 2020 IVGID Board Meeting  
**Date:** Nov 19, 2020 10:23 AM

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Dear Chairperson Callicrate and Other Honorable Members of the IVGID Board:

I was dismayed to hear Trustee Wong's comments at last evening's Board meeting concerning the special meeting of the Board noticed for November 23, 2020. There Trustee Wong queried as to why the matter was even agendized given staff should have been allowed to make unilateral refund of the RFF/BFF to the requesting parcel owner because these kinds of actions are permitted based upon the abdication of duties past Boards have allegedly given the GM under Resolution 1480 (pages 13-17 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)).

Apparently Trustee Wong as well as staff have had a lapse of memory. Or maybe the lapse is intentional? That's the purpose of this e-mail.

I direct the Board to Resolution 1879 adopted May 27, 2020 (see pages 6-9 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-27-2020\\_I.2\\_-\\_General\\_Business\\_-\\_Res\\_1879\\_-\\_Recreation\\_Standby\\_and\\_Service\\_Charges.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-27-2020_I.2_-_General_Business_-_Res_1879_-_Recreation_Standby_and_Service_Charges.pdf)). BTW, Trustee Wong was chairperson at the time. Let me quote the last portion of paragraph 8:

"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" the rates, tolls and charges the District seeks to collect pursuant to NRS 318.201(1).

Moreover, this language was included in Resolution 1879 because of NRS 318.201(12) which reads as follows:

"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...rates...adopted...pursuant to this chapter...(the Board has) elect(ed to be)...collected on the tax roll."

So when a member of our community made request for refund of past RFFs/BFFs, staff should have pointed him/her to the above quoted language. And he/she should have been required to follow "all laws applicable to the levy, collection, and enforcement of general taxes of the District," whatever those laws may be. And staff should have denied his/her request. And come next Monday, the Board should deny his/her request for the same reasons.

Trustee Wong complained last night that scheduling a special meeting of the Board is a waste and will likely cost the District more than the requesting parcel owner's refund. I disagree.

Also, I heard Trustee Schmitz state that this matter was agendized for the Board's November 23, 2020 because IVGID doesn't have a policy when it comes to seeking refund of the RFF/BFF. But as you can see Ms. Schmitz, that's not true. What is true is that staff and at least Trustee Wong don't want to follow that policy.

It is for this very reason that I have requested on several occasions that the Board Adopt a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF. In fact on October 28, 2020 I made request our GM agendize this matter (see below) pursuant to the authority of Board Policy 3.1.0. And what has Indra done in response? NOTHING! Don't Board members think it would be quite timely to address my request in conjunction with the subject matter of the upcoming November 23, 2020 meeting? So why hasn't it happened?

If the District is going to entertain RFF/BFF requests for any single parcel owner, then it must entertain those requests for ALL parcel owners. But it doesn't. Which is the very reason for adoption of the kind of policy I have requested.

If the Board is going to adopt a resolution which calls for a process for parcel owners to seek refund of the RFF/BFF (i.e. Resolution 1879), then it must follow that process. Otherwise, why adopt it? Is it an example of "do as I say rather than as I do?"

If staff and the Board are of the opinion the process the Board has adopted for parcel owners to seek refund of the RFF/BFF is illusory, as I contend, and another type of process should be adopted, then why won't Indra and you Board members agendize the subject matter as I have requested to adopt a process that in the real world works?

These are important issues and I ask that they not be trivialized and that they be addressed at the upcoming November 23, 2020 Board meeting. I believe the description of this agenda item is broad enough to extend to the adoption of the policy I have requested below, or some other policy (why don't you check with Mr. Nelson?).

Thank you for your cooperation and hopeful positive response. Aaron Katz

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

From: s4s@ix.netcom.com

Sent: Oct 28, 2020 1:13 PM

To: "ISW@ivgid.org"

Cc: Callicrate Tim , Dent Matthew , Wong Kendra Trustee , Morris Peter , Schmitz Sara , Ray Tulloch , Dobler Cliff

Subject: Request to Have Agendized the Adoption of a Policy Creating an Administrative Remedy For Those Seeking Refund of the RFF/BFF

Hello Indra -

As you know Policy 3.1.0 was recently modified to include the following language at .4 thereof:

"If a person or party, **including the general public**, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager."

I wish to have a matter considered by the Board. That matter is the adoption of a policy which creates an administrative remedy for those seeking refund of the RFF/BFF after their involuntary collection against a citizen's property.

Request is made you include a business agenda item for possible action for the Board's next meeting.

If you provide sufficient advance notice, I will prepare a "memorandum" which outlines the issue and proposes such a policy.

Thank you for your cooperation.

Aaron Katz

**EXHIBIT "D"**

WASHOE COUNTY ASSESSOR PROPERTY DATA				11/23/2020	
Owner Information		Building Information		XPOB	SUBAREA
APN	132-202-05	Card 1 of 6	Bld #1 Situs	786 SOUTHWOOD BLVD	Property Name
Situs 1	786 SOUTHWOOD BLVD INCLINE VILLAGE NV 89451	Bld = 1	Quality	C15 Commercial 1.5 (Fair)	Building Type
Owner 1	KG INCLINE INVESTORS LLC	OWNER	Stories	2	2nd Occupancy
Mail Address	139 MITCHELL AVE STE 236 SOUTH SAN FRANCISCO CA 94080		Year Built	1964	WAY
Parcel Information			Bedrooms	26	Square Feet
Keyline Desc	FR NE4 SE4 SEC 16 TWP 16 RGE 18		Full Baths	13	Finished Bsmt
Subdivision	_UNSPECIFIED		Half Baths	0	Unfin Bsmt
	Section 16 Township 16 Range 18		Fixtures	0	Basement Type
Record of Survey Map	Parcel Map#	Sub Map#	Fireplaces	0	Gar Conv Sq Feet
Special Property Code			Heat Type	HOT WATER	Total Garage Area
2020 Tax District	5200	Prior APN	2nd Heat Type		Garage Type
2019 Tax District	5200	Tax Cap Status	Exterior Walls	STUD WALLS - HARDBOARD SHEET	Detached Garage
PERMITS	wjackins 05/18/2020		2nd Ext Walls		Basement Gar Door
			Roof Cover		Sub Floor
			% Complete	100	Frame
			Obso/Bldg Adj	0	Units/Bldg

feedback

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD'S SPECIAL NOVEMBER 23, 2020 MEETING – PUBLIC COMMENTS – AGENDA ITEM B – STAFF'S FAILURE TO RESPONSIBLY MAINTAIN OUR CURRENT CHAMPIONSHIP COURSE GOLF CARTS NOW THAT THE BOARD HAS DENIED STAFF'S REQUEST TO LEASE-PURCHASE NEW ELECTRIC VERSUS GAS POWERED CARTS**

**Introduction:** At the Board's November 18, 2020 Board meeting staff advanced its agenda that the Board approve the lease-purchase of eighty (80) new Championship course battery golf carts<sup>1</sup> at a conveniently undisclosed cost<sup>2</sup>. Smartly, the Board refused to move forward with staff's request.

However, staff's admissions reveal a whole new set of concerns which are required to maintain the current fleet of eighty (80) Championship course carts. And this is the purpose of this written statement.

**The Board's February 8, 2017 Meeting:** Let's begin with a stroll down memory lane. At this Board meeting staff recommended the Board "authorize a four year municipal lease...to fund the... procurement (of 80) golf cart(s)...totaling"<sup>3</sup> at a cost of \$480,584.00<sup>4</sup> after crediting any trade in of existing carts<sup>5</sup>. One of the primary reasons for staff's recommendation was "to match the available industry...bumper-to-bumper...warranty period...including batteries (with no amp hours limitation) for

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<sup>1</sup> See pages 172-178 of the packet of materials prepared by staff in anticipation of the Board's November 18, 2020 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/1118\\_-\\_Regular\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1118_-_Regular_Searchable.pdf) ("the 11/18/2020 Board packet")].

<sup>2</sup> Although staff doesn't disclose the anticipated cost of this purchase, it points to a capital improvement project ("CIP") estimate of \$378,000 (see pages 172 and 174-75 of the 11/18/2020 Board packet) *after* an estimated trade-in of \$156,000 ["approximately \$1,950 per cart" (see page 172 of the 11/18/2020 Board packet)]. This brings the estimated cost of these carts to approximately \$534,000. This total is remarkably close to Club Car's 2017 low bid of \$534,265.60 [see page 4 of the packet of materials prepared by staff in anticipation of the Board's February 8, 2017 meeting {"the 2/8/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_2-8-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-8-17.pdf))}]. This works out to an approximate cost per cart of \$6,678.

<sup>3</sup> See page 2 of the 2/8/2017 Board packet.

<sup>4</sup> See page 33 of the packet of materials prepared by staff in anticipation of the Board's March 8, 2017 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_3-8-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_3-8-17.pdf) ("the 3/8/2017 Board packet")].

<sup>5</sup> Given Club Car's low bid was \$534,265.60 (see page 4 of the 2/8/2017 Board packet), and the net amount financed was \$480,584, I attribute the difference to a trade in allowance for the District's then existing carts.

the entire four year term.”<sup>6</sup> Based upon staff’s representations, the District “rubber stamped” staff’s request and “purchased...the current fleet of 80 carts...in April 2017.”<sup>7</sup>

**The Board’s September 25, 2019 Meeting:** The Board decided to lease 58 gas powered carts on a similar lease basis. The total cost before any trade in was \$297,427.16<sup>8</sup> (\$5,128.05 per cart). The principal amount financed after trade in was \$204,627.16.

**Staff’s November 18 2020 Representations:** Given “the current fleet is (allegedly) over 4 years old now (and because they)...are already experiencing battery issues,”<sup>9</sup> the recommendation was that staff “immediately start the bid process for (replacement of) the eighty (80) golf cart fleet at the Championship Golf Course and bring this award to the Board...at its first meeting in January 2021.”<sup>10</sup>

**The Board’s November 18, 2020 Meeting:** This agenda item asked for Board direction as to whether “staff should proceed, defer, re-budget, or cancel” the subject CIP given it was already budgeted for 2020-21?<sup>9</sup> The Board gave that direction, and it was that staff *not* replace the Championship course’s existing fleet.

**Our Cart Fleet “is Over 4 Years Old Now:”** This is what Mr. Howard told the Board and the public in his staff memo<sup>9</sup>. But like so much we hear from staff, this is not really the truth. “The current fleet of 80 carts was purchased in April of 2017.”<sup>7</sup> Since the number of months from April of 2017 to November of 2020 is less than 48 and definitely not OVER 48.

And why is this misstatement of fact important? Because according to Mr. Howard, we have a 4 year bumper-to-bumper warranty on these carts including their batteries<sup>6</sup> notwithstanding their alleged over use<sup>11</sup>. And “the current carts are already experiencing battery issues.”<sup>9</sup> What kind of battery issues Mr. Howard? Whatever the answer, *why hasn’t he made warranty claim with Club Car?* If he does nothing, which I fully expect he would be doing if I and others didn't call him out right here and now, we possibly would be able to replace these batteries at Club Car’s rather than our cost due

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<sup>6</sup> See page 3 of the 2/8/2017 Board packet.

<sup>7</sup> See page 174 of the 11/18/2020 Board packet.

<sup>8</sup> See page 51 of the packet of materials prepared by staff in anticipation of the Board’s November 13, 2019 meeting [[https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_11-13-2019updated.pdf](https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_11-13-2019updated.pdf) (“the 11/13/219 Board packet”)].

<sup>9</sup> See page 172 of the 11/18/2020 Board packet.

<sup>10</sup> See page 173 of the 11/18/2020 Board packet.

<sup>11</sup> Mr. Howard asserts “we have (allegedly) experienced 2 years’ worth of use for the 2020 season<sup>9</sup>. But our current carts have NOT been over used, in 2020 or any other year. Mr. Howard knows we use our carts for maybe 5 months of a typical golf season (mid-May to Mid-October), rather than the 12 months most other courses use them. Thus our carts are typically *under* used. Therefore, why is Mr. Howard crying “chicken little?”



to these "issues." So if he does something now, which we would expect from any other responsible golf director, might we get replacement batteries at no cost which conceivably would last another four (4) or greater<sup>12</sup> years?

**Why Exactly Have We Unnecessarily Overspent to Purchase Battery Powered Carts at the Championship Course?** This episode has called into question prior staff's and the Board's incompetence insofar as the February 2017 recommendation and decision to purchase battery powered golf carts. The difference in cost between gas and battery powered golf carts is nearly \$1,550<sup>2</sup> [*a more than thirty percent (30%) surcharge*]. Moreover, gas powered carts don't require \$1,000 or more battery replacements after a scant four (4) years due to our particular circumstances<sup>13</sup>. I'm sorry, our staff isn't here to "save the planet" with more friendly environmentally sensitive golf carts to the detriment of local parcel owners who end up paying for them. Why then would we ever consider purchasing future battery powered golf carts? It makes no financial sense.

**I Don't Want to See Staff Coming to the Board in the Next Year or So Asking for Approval to Spend \$80K or More on Replacement Champ Course Cart Batteries:** when staff can do something to protect the public right NOW. Hopefully the Board will put staff's feet to the fire to do something responsibly to ensure this fear doesn't become reality.

And that's the purpose of this request.

**Conclusion:** It is for these reasons that on November 21, 2020 I sent an e-mail to the current as well as future Board raising these issues and ensuring that staff take measures now to ensure that if the subject carts' batteries require replacement, they get replaced under warranty<sup>14</sup>.

**And You Wonder Why the Recreation Facility Fee ("RFF") Which Subsidizes This Avoidable Waste is Out of Control?** I've now provided more answers.

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

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<sup>12</sup> I say "greater" because "batter life is expected to be 5 years with proper care and recharging."<sup>7</sup>

<sup>13</sup> According to staff, the reasons we experience short battery life are because of our "mountain setting combined with multiple uses in a day can reduce the life expectancy on...batteries."<sup>7</sup>

<sup>14</sup> That e-mail is attached as Exhibit "A" to this written statement.

## November 18, 2020 IVGID Board Meeting - Agenda Item K(3) - Possible Lease of 80 New Champ Golf Carts - Going Forward

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**From:** s4s@ix.netcom.com  
**To:** Callicrate Tim  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, "michaelatonking4IVGID@gmail.com" <michaelatonking4IVGID@gmail.com>, "ISW@ivgid.org" <ISW@ivgid.org>  
**Subject:** November 18, 2020 IVGID Board Meeting - Agenda Item K(3) - Possible Lease of 80 New Champ Golf Carts - Going Forward  
**Date:** Nov 21, 2020 10:17 AM

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To Chairperson Callicrate and Other Honorable Current and Future Members of the IVGID Board -

First of all I applaud the current Board's refusal to accede to our incompetent and deceitful staff's recommendation (that's right, Darren Howard is another of our typical, historical, incompetent and deceitful staff) we spend nearly \$500,000 acquiring 80 new Champ Course carts.

Why is Mr. Howard deceitful?

He states "the current fleet is over 4 years old now" (see page 172 of the 11/18/2020 Board packet). No it's not. But "the current fleet of 80 carts was purchased in April of 2017" (see page 174 of the 11/18/2020 Board packet). I don't know where Mr. Howard went to school but where I did, the number of months from April of 2017 to November of 2020 is less than 48 and not OVER 48.

And why is this fact important? Because according to Mr. Howard, we have a 4 year bumper-to-bumper warranty on these carts. Including the batteries notwithstanding the batteries' alleged over use [Mr. Howard asserts "we have (allegedly) experienced 2 years' worth of use for the 2020 season (see page 172 of the 11/18/2020 Board packet). But our current carts have NOT been over used, in 2020 or any other year. We use our carts for maybe 5 months of the golf season, rather than the 12 months most other courses use them. Since actually, our carts have been under used, why is Mr. Howard crying "chicken little?" It's advancing his agenda rather than the public's, and it's called deceit].

Why is Mr. Howard incompetent?

According to Mr. Howard, "the current carts are already experiencing battery issues" (see page 172 of the 11/18/2020 Board packet). What kind of battery issues? Whatever the answer, why hasn't he made warranty claim with Club Cart? If he does nothing, which I fully expect he would be doing if I and others didn't call him out right now, we possibly will have to replace these batteries at our cost due to these "issues." If he does something now which we would expect from any responsible golf director to do, we might get replacement batteries at no cost which conceivably would last another four years.

On another note going to the issue of competence, this episode calls into play prior staff and Board incompetence insofar as the February 2017 recommendation and decision to purchase battery powered golf carts. The difference in cost between gas and battery powered golf carts is nearly \$1,000 (remember that barely a year ago we purchased gas powered golf carts from EZ-Go for \$5,128/each) or possibly more. I say possibly more because it's not clear from Mr. Howard what the costs of battery powered carts actually are. In February of 2017 staff indicated Club Cart's low bid for 80 carts was \$534,265.60 before any trade-in. That works out to \$6,678.32/cart, which is \$1,550 more than the cost of gas powered carts.

Moreover, gas powered carts don't require \$1,000 or more battery replacements after a scant four (4) years. I'm sorry, our staff isn't here to "save the planet" with more environmentally sensitive golf carts to the detriment of local parcel owners who are paying for them. Consequently, why then would we ever consider purchasing future battery powered golf carts? It makes no financial sense. And since I'm one of those paying and Mr. Howard isn't, I have standing to criticize.

I don't want to see staff coming back to the Board in the next year asking for approval to spend \$80K or more on replacement Champ course golf cart batteries when staff can do something NOW. Hopefully the Board will put staff's feet to the fire to do something responsibly right now to ensure this doesn't happen. And that's the purpose of this request.

And by the way, why is it I have to raise these issues? Isn't this a GM responsibility and if so, why hasn't Indra come forward?

I thank the Board for its hopefully timely responsiveness to my concerns. Aaron Katz