

NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be Held Starting at 6:00 PM on July 31, 2024 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment is allowed and Members of the Public are Welcome to Provide Public Comment via Telephone at (877) 853-5247 (the Webinar ID will be Posted to the IVGID Website on the Day of the Meeting). The Meeting will be Available for Viewing at <https://livestream.com/accounts/3411104>.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three 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. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.
1. **SUBJECT:** Treasurers Report - May 2024 Activities District Treasury Report. (Requesting Staff Member: Assistant Director of Finance Adam Cripps) – **pages 5 - 35**
 2. **SUBJECT:** Verbal Report on Activities Related to the Forensic Due Diligence Audit. (Requesting Staff Member: District General Manager Bobby Magee)
- F. CONSENT CALENDAR (for possible action)
1. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for June 12, 2024. (Requesting Staff Member: District Clerk Heidi White) – **pages 36 - 82**
 2. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for June 26, 2024. (Requesting Staff Member: District Clerk Heidi White) – **pages 83 - 153**
 3. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for July 10, 2024. (Requesting Staff Member: District Clerk Heidi White) – **pages 154 - 209**
 4. **SUBJECT:** Review, Discuss, and Approve the Purchase Order Agreement for Services Associated with the Sewer Pump Station #16 Motor Repair - FY 2024/25 Capital Improvement Project Fund: Utilities; Division: Sewer: Project #2599DI1104; Contractor: Carson Pump LLC, in the Amount of \$17,400. (Requesting Staff Member: Public Works Director Kate Nelson) – **pages 210 - 215**

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.

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Agenda for the Board Meeting of July 31, 2024 - Page 2

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

1. Approve the Purchase Order Agreement for Services with Carson Pump, LLC in the Amount of \$17,400; and,
 2. Authorize Staff to Execute Change Orders for Additional Work if Required up to 10% of the Construction Contract Value; not to Exceed \$1,740; and,
 3. Direct the General Manager to Sign and Execute the Agreement.
5. **SUBJECT:** Approval of Sole Source Procurement of Water and Wastewater Treatment Chemicals From Univar in Amount Not-to-Exceed \$120,000 and from Olin in Amount Not to Exceed \$170,000; Approve Procurement of Fuel through State Contract Pricing (Contract #99SWC-S818) under NRS 32.195 with Pilot Thomas Logistics, LLC in the Amount Not-to-Exceed \$190,000 and with Flyers Energy, LLC in the Amount Not to Exceed \$190,000 (Requesting Staff Member: Assistant Director of Finance Adam Cripps) – *pages 216 - 245*

Recommendation for Action: That the Board of Trustees make a Motion to Authorize the Following Procurements for FY2024-25 Transactions:

1. Make the following finding: Procurement of Chemicals is Exempt from Competitive Solicitation per NRS 332.115 (1), as the District has Found Single Vendor(s) who can Supply and Deliver Chemicals required for the District's Water and Wastewater Treatment Operations;
2. Authorize Sole Source Procurement of Chemicals with the Following Vendors:
 - a. UNIVAR (Sodium Silicate) in the Amount Not-to-Exceed \$120,000, and
 - b. Olin (Sodium Hydrochlorite) in the Amount Not-to-Exceed \$170,000;
3. Procurement of Fuel (Fleet Services) through State Contract Pricing (Contract #99SWC-S818) with
 - a. Pilot Thomas Logistics, LLC in the Amount Not-to-Exceed \$182,000; and,
 - b. Flyers Energy, LLC in the Amount Not to Exceed \$176,000;

Blanket Purchase Orders for selected Vendors for FY2024-25 Transactions for Amounts Not-to-Exceed those Specified in Attachment A to this Board Memo.

6. **SUBJECT:** Review, Discuss and Approve an Agreement with Professional Ski Racer Lila Lapanja for Complimentary Memberships at the Recreation Center, Tennis & Pickleball Center, and Diamond Peak Season Ski Passes, in exchange for serving as a Marketing Ambassador for IVGID's Recreation Venues. (Requesting Staff Member: Marketing & Communications Manager Paul Raymore) – *pages 246 - 254*

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

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1. Authorize Staff to Sign and Execute an Agreement with Lila Lapanja (Attachment B) to serve as a Marketing Ambassador for IVGID's Recreation Venues in exchange for Complimentary usage of the Incline Village Recreation Center, the Incline Village Tennis & Pickleball Center, and Diamond Peak Ski Resort.

G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss and Approve Board Practice 6.2.0 - Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services. (Requesting Staff Member: Director of Administrative Services Susan Herron) – **pages 255 - 288**

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Revisions as Provided to Practice 6.2.0.

2. **SUBJECT:** Discussion, and Direction Relating to Board Policy 8.1.0 - Capitalization of Fixed Assets. Review to ensure that Policies for Capitalization of Assets are Aligned with Best Practices and are Compliant with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) as appropriate; that Capitalization Policies Align with prior Consultant Recommendations. (Requesting Staff Member: Assistant Director of Finance, Adam Cripps) – **pages 289 - 312**

3. **SUBJECT:** Review, Discuss, and possibly Approve the Revisions to District Policy and Procedure 142, Resolution No. 1898 – Personnel Management. (Requesting Board Member: Trustee Raymond Tulloch) – **pages 313 - 326**

Recommendation for Action: That the Board make a Motion to Approve the Revisions to District Policy and Procedure 142, Resolution No.1898 – Personnel Management.

4. **SUBJECT:** Discussion and Direction Regarding District Policy and Procedure 138 – Resolution No. 1849; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History. (Requesting Staff Member: Legal Counsel Sergio Rudin) – **pages 327 - 337**

5. **SUBJECT:** Discussion, and Direction Regarding Incline Beach Food and Beverage Presentation. (Requesting Staff Member: General Manager of Golf Operations Tim Sands) – **pages 338 - 344**

Recommendation for Action: That the Board of Trustees Discuss and Provide Direction to Staff regarding the Incline Beach Project.

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6. **SUBJECT:** Review, Discuss and Possibly Approve the Golf Club Policy. (Requesting Staff Member: General Manager of Golf Operations Tim Sands)

- H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)
- I. LONG RANGE CALENDAR - *pages 345 - 348*
- J. BOARD OF TRUSTEES UPDATE
- K. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- L. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Friday, July 26, 2024, a copy of this agenda (IVGID Board of Trustees Session of July 31, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

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

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

/s/ Heidi H. White

Heidi H. White

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

IVGID Board of Trustees: Chair Sara Schmitz, Vice Chair Matthew Dent, Treasurer Raymond Tulloch, Secretary Michaela Tonking, and David Noble

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

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TREASURER'S REPORT

MAY 2024



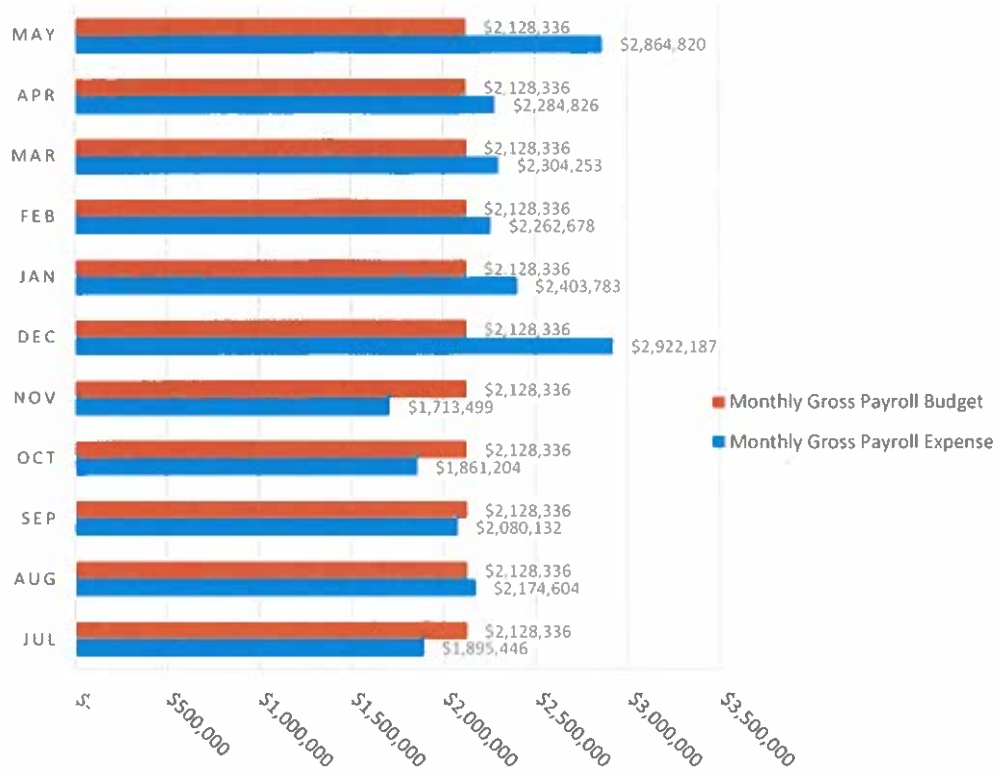
Incline Village General Improvement District

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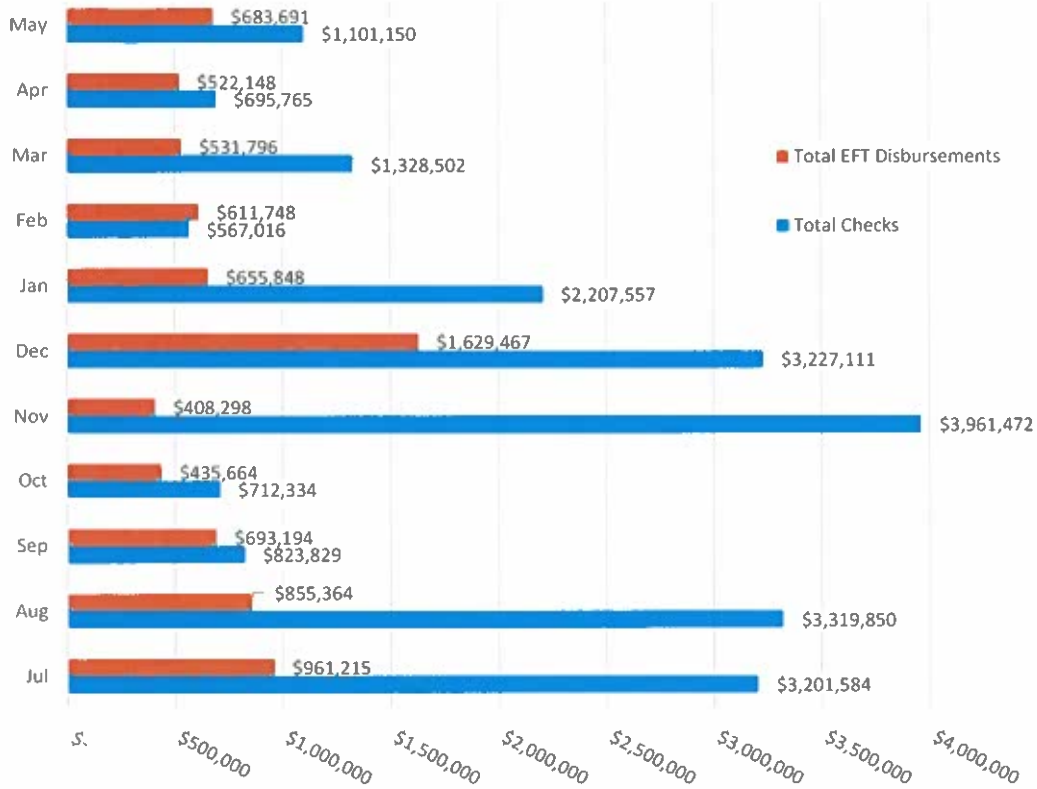
Monthly Expenses	3
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Gross Payroll Expenses

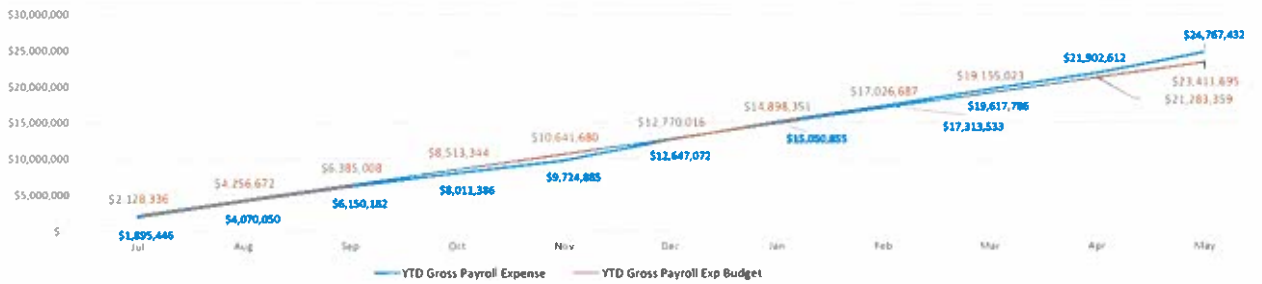


Accounts Payable Expenses

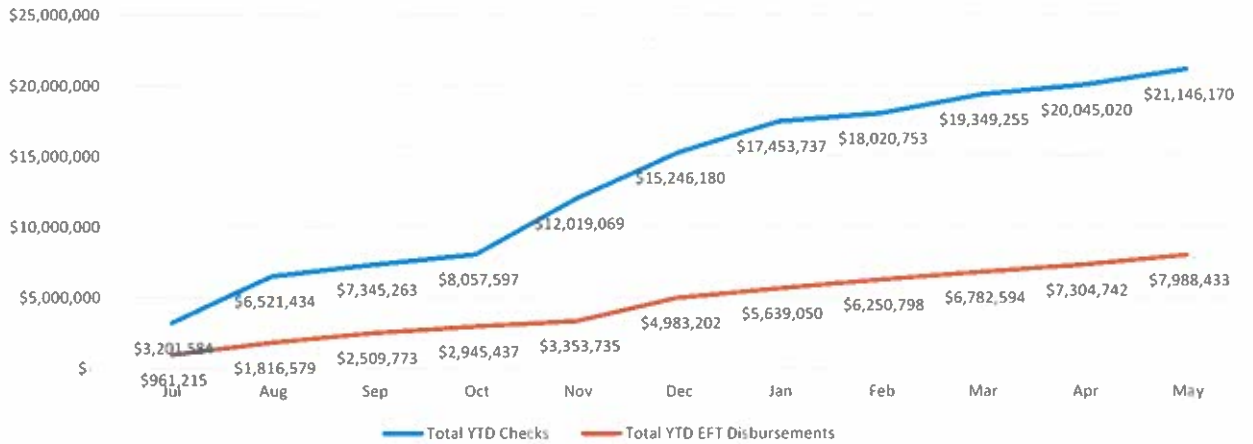


Total Gross Payroll Expenses	\$ 2,864,820
Total AP EFT Disbursements	\$ 683,691
Total AP Checks	\$ 1,101,150
Total Payroll and Accounts Payable	\$ 4,649,661

YTD Gross Payroll Expenses



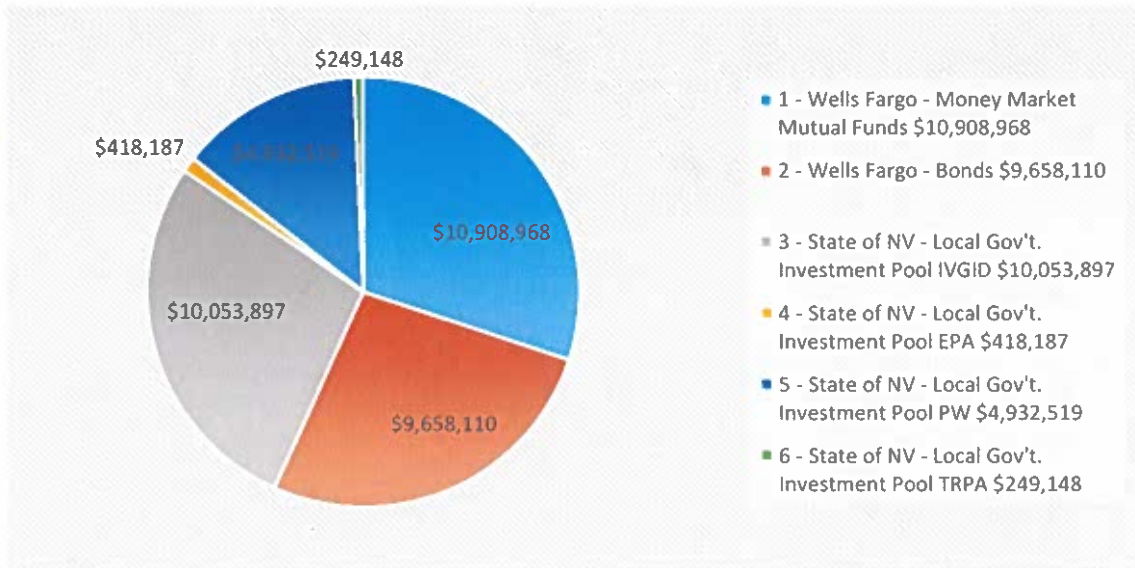
YTD Accounts Payable Expenses



Total YTD Gross Payroll Expenses	\$ 24,767,432
Total YTD AP Checks	\$ 21,146,170
Total YTD AP EFT Disbursements	\$ 7,988,433
Total YTD Payroll and Accounts Payable	\$ 53,902,035



Total Investments



Total Market Value of Investments \$ 36,220,829
 Total Monthly Interest and Dividends \$ 141,539
 Total Monthly Deposits, Withdrawals & Change in Value \$ 17,964

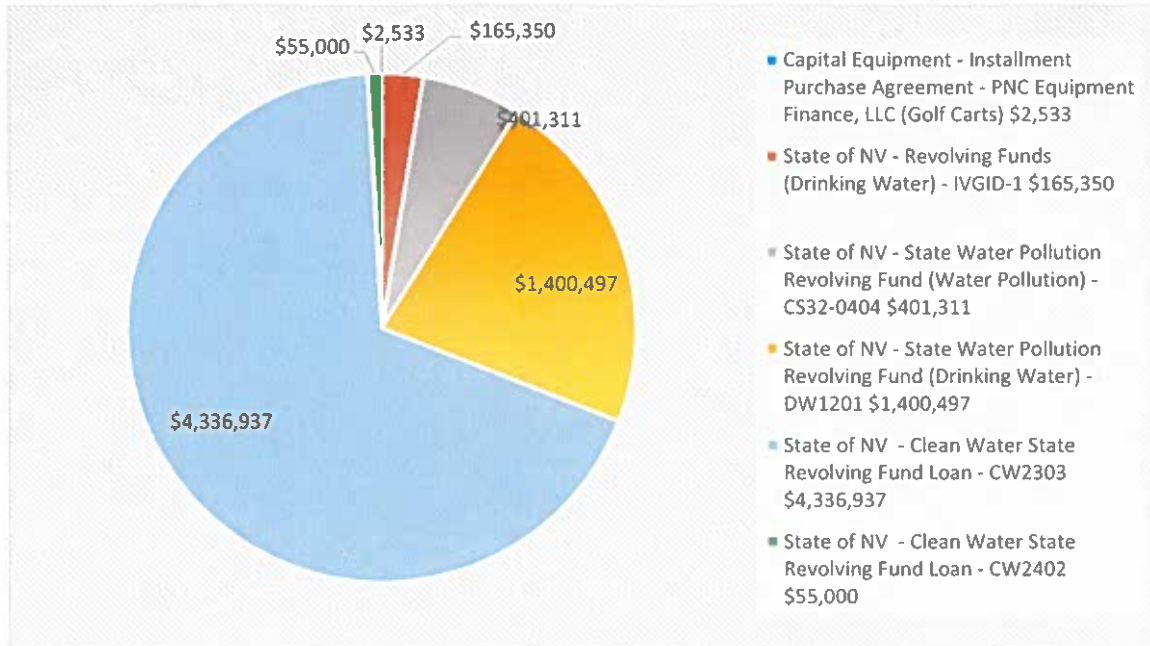
Wells Fargo Account



Wells Fargo Bank, NA	Balance	Net Monthly Dividends
Operating Checking	\$ 12,703,476	\$ 55,641
Portion owed to Vets Club	33,112	\$ -
Portion owed to TWSA	219,711	\$ -
Total Wells Fargo Operating Account	12,956,299	\$ 55,641
Flexible Spending Account	1,836	\$ -
Payroll Account (this is a sweep account)	-	\$ -
St. Mary's Health Reimbursement Account	60,406	\$ -
Totals	\$ 13,018,541	\$ 55,641

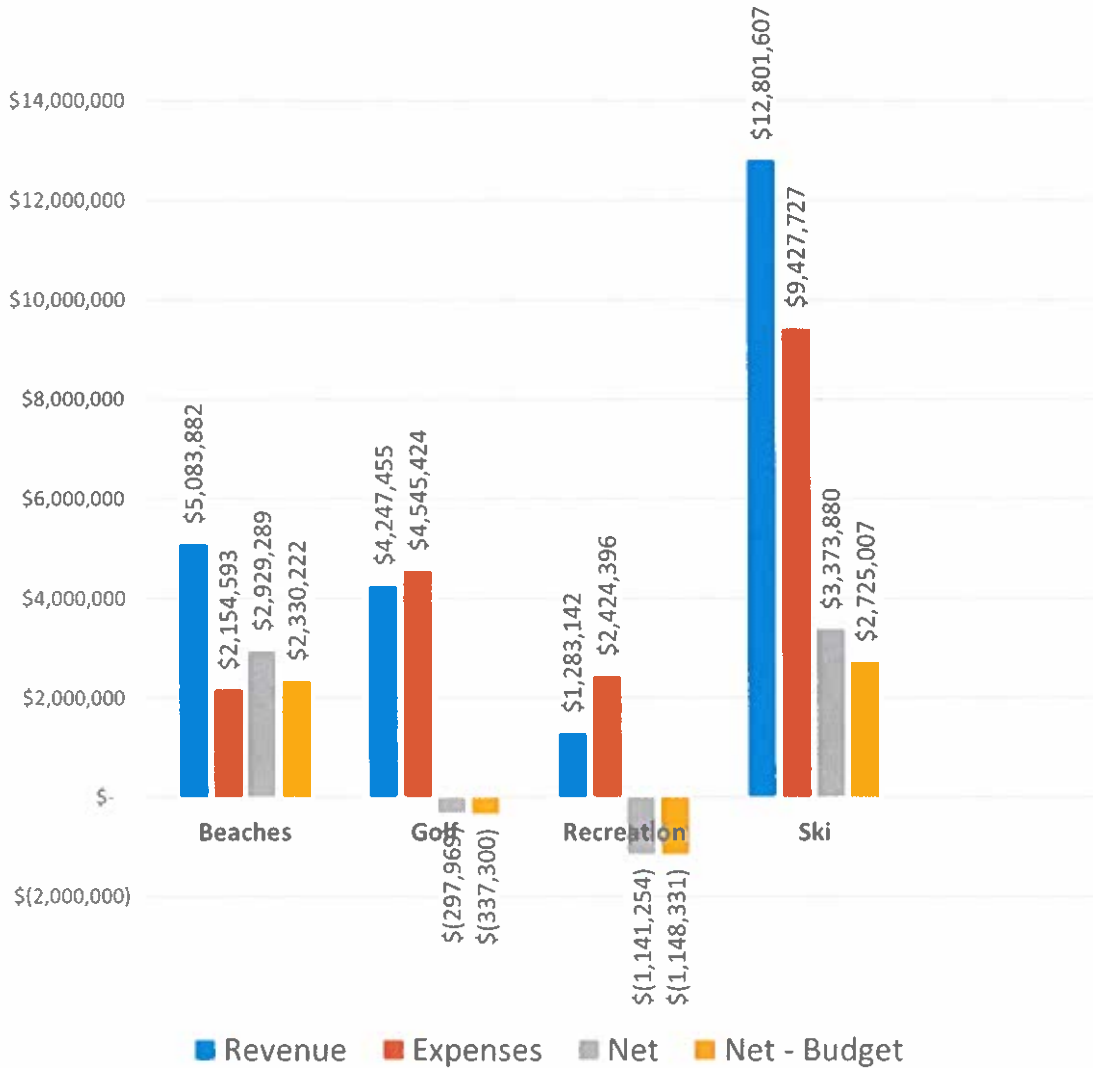
Total Monthly Interest and Dividends - Investments \$ 141,539
 Total Monthly Dividends - Wells Fargo \$ 55,641
Total Monthly Interest and Dividends \$ 197,180

Debt Service



Debt Service	Maturity Date	Outstanding Debt	Monthly Interest Expense	Next Debt Payment Date	Next Debt Payment Amount
Capital Equipment - Installment Purchase Agreement - PNC Equipment Finance, LLC (Golf Carts) \$2,533	6/30/2024	\$ 2,533	\$ 156	5/1/2024	\$ 2,533
State of NV - Revolving Funds (Drinking Water) - IVGID-1 \$165,350	7/1/2025	\$ 165,350	\$ 425	7/1/2024	\$ 56,824
State of NV - State Water Pollution Revolving Fund (Water Pollution) - CS32-0404 \$401,311	1/1/2026	\$ 401,311	\$ 911	7/1/2024	\$ 103,768
State of NV - State Water Pollution Revolving Fund (Drinking Water) -DW1201 \$1,400,497	1/1/2032	\$ 1,400,497	\$ 2,789	7/1/2024	\$ 96,686
State of NV - Clean Water State Revolving Fund Loan - CW2303 \$4,336,937	1/1/2053	\$ 4,336,937	2.19%	7/1/2024	TBD
State of NV - Clean Water State Revolving Fund Loan - CW2402 \$55,000	1/1/2054	\$ 55,000	2.19%	7/1/2024	TBD
TOTALS		\$ 6,361,628			

Cost Center YTD Revenues vs. YTD Expenses



Cost Center	YTD Revenues	YTD Expenses excluding CIP and Depr.	Net w/o CIP and Depr	YTD Net Annualized Budget w/o CIP & Depr
Beaches	\$ 5,083,882	\$ 2,154,593	\$ 2,929,289	\$ 2,330,222
Golf	\$ 4,247,455	\$ 4,545,424	\$ (297,969)	\$ (337,300)
Recreation	\$ 1,283,142	\$ 2,424,396	\$ (1,141,254)	\$ (1,148,331)
Ski	\$ 12,801,607	\$ 9,427,727	\$ 3,373,880	\$ 2,725,007
TOTALS	\$ 23,416,086	\$ 18,552,140	\$ 4,863,946	\$ 3,569,598

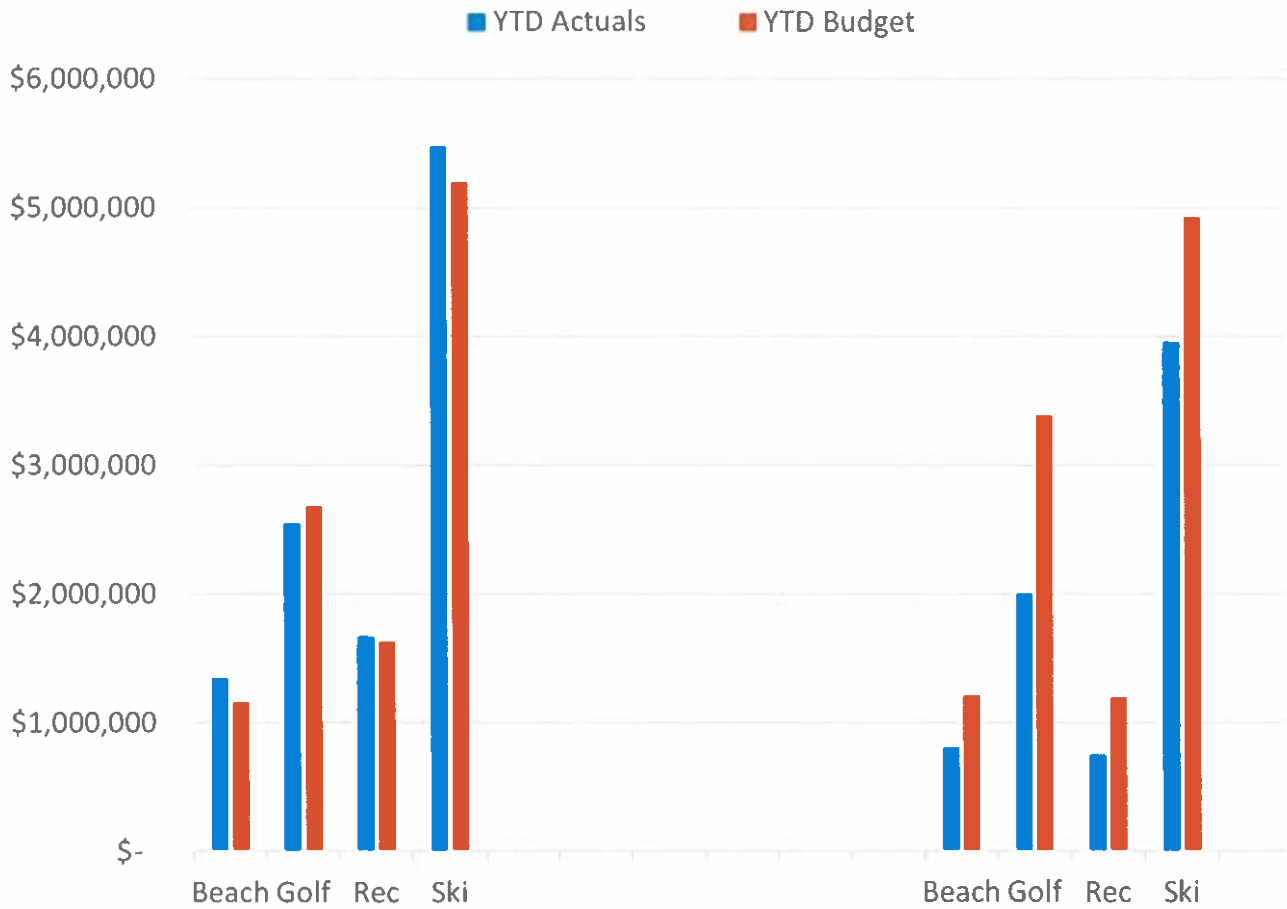
YTD Net Annualized Budget amount is annual budget divided by 12 times 11 (11 months July - May)

Breakdown of Expenditures



Cost Center	YTD Sal & Benefits	YTD Operating Exp.
Beaches	\$ 1,347,819	\$ 806,774
Golf	\$ 2,548,060	\$ 1,997,364
Recreation	\$ 1,670,739	\$ 753,657
Ski	\$ 5,472,483	\$ 3,955,244
TOTALS	\$ 11,039,101	\$ 7,513,039

YTD Total Expenditures	
\$	2,154,593
\$	4,545,424
\$	2,424,396
\$	9,427,727
\$	18,552,140



Salaries & Benefits

Operating Expenses



APPENDIX A

DISBURSEMENTS
GREATER THAN \$50,000

Disbursements Greater Than \$50,000

CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
8977	05/23/2024	EFT	Burdick Excavating Co, Inc.	\$ 50,023.96
9039	05/31/2024	EFT	RubinBrown LLP	115,000.00
11822312	05/02/2024	PRINTED	Axess Americas INC	71,094.99
11822412	05/16/2024	PRINTED	Core West, INC DBA Core Construction Serv. of NV	91,125.00
11822495	05/23/2024	PRINTED	Xylem Water Solutions	101,754.50
11822504	05/31/2024	PRINTED	Best Best & Krieger LLP	53,934.44
11822510	05/31/2024	PRINTED	Davis Farr LLP	50,270.00
11822522	05/31/2024	PRINTED	NV Energy	77,498.51
Total Amount of Checks Greater Than \$50,000				<u>\$ 610,701.40</u>

APPENDIX B

CHECK REGISTER



Check Register

CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	\$	AMOUNT
8883	05/02/2024	EFT	Airgas Inc		273.28
8884	05/02/2024	EFT	Amazon Capital Services, INC		2,747.43
8885	05/02/2024	EFT	Bear-ier Solutions LLC		709.06
8886	05/02/2024	EFT	Bently Family LLC		1,357.66
8887	05/02/2024	EFT	Building Control Services, Inc.		412.50
8888	05/02/2024	EFT	Building Control Services, Inc.		2,572.50
8889	05/02/2024	EFT	Creative Concepts Media		5,479.00
8890	05/02/2024	EFT	Charter Communications Holdings,LLC		89.97
8891	05/02/2024	EFT	Clean Up The Cayes		6,000.00
8892	05/02/2024	EFT	David Cummings		500.00
8893	05/02/2024	EFT	Dell Marketing LP C/O Dell USA L.P.		3,455.68
8894	05/02/2024	EFT	Diadem Sports LLC		3,325.90
8895	05/02/2024	EFT	Doppelmayr USA, Inc.		2,641.84
8896	05/02/2024	EFT	EXL Media		43,272.76
8897	05/02/2024	EFT	Fitguard, Inc.		733.80
8898	05/02/2024	EFT	Group Rossignol USA , Inc		5,678.34
8899	05/02/2024	EFT	Gwynne Cunningham		61.64
8900	05/02/2024	EFT	Jeremiahs Tree Service Inc		6,200.00
8901	05/02/2024	EFT	KATHLEEN SHOTWELL		12.06
8903	05/02/2024	EFT	Matheson Tri-Gas, Inc		94.65
8905	05/02/2024	EFT	PRG Americas, LLC.		10,476.25
8906	05/02/2024	EFT	Reno-Tahoe Airport Authority		99.00
8907	05/02/2024	EFT	Resource Concepts, Inc.		1,561.50
8908	05/02/2024	EFT	Sierra Electronics		796.00
8909	05/02/2024	EFT	Solenis LLC		5,633.40
8910	05/02/2024	EFT	Swire Pacific Holdings, Inc.		111.05
8911	05/02/2024	EFT	Mary Emkjer		547.00
8912	05/02/2024	EFT	Thompson Garage Doors		5,461.96
8913	05/02/2024	EFT	Turf Solutions INC		3,997.95
8914	05/02/2024	EFT	ULINE, Inc		529.57
8915	05/02/2024	EFT	United Site Services of Nevada, Inc.		1,034.00
8916	05/02/2024	EFT	Univar Solutions USA Inc.		16,567.74
8917	05/02/2024	EFT	Vantage Custom Classics Inc DBA Vanatage Apparel		4,878.31
8918	05/02/2024	EFT	WageWorks, INC		76.34
8919	05/02/2024	EFT	White Water Solutions		3,884.27
8920	05/03/2024	EFT	Harvey Johnson		372.40
8921	05/03/2024	EFT	Selkirk Sport, LLC		4,868.15
8922	05/10/2024	EFT	Sammie Santiago		130.00
8923	05/10/2024	EFT	Amazon Capital Services, INC		13,343.01
8924	05/10/2024	EFT	BAVS SM-LLC		1,172.00
8925	05/10/2024	EFT	Bently Family LLC		492.64
8927	05/10/2024	EFT	Black Clover Enterprises		2,102.55
8928	05/10/2024	EFT	CC Cleaning Service, LLC		7,590.00
8929	05/10/2024	EFT	Charter Communications Holdings,LLC		285.15
8930	05/10/2024	EFT	Christopher Sarten		6,104.50
8931	05/10/2024	EFT	City of S Lake Tahoe		12,500.00
8932	05/10/2024	EFT	Richard Clark		1,750.00
8933	05/10/2024	EFT	DataPrint Services, LLC		1,865.95

Check Register, continued

CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
8934	05/10/2024	EFT	DOWL, LLC	7,047.50
8935	05/10/2024	EFT	First Choice Services	271.75
8936	05/10/2024	EFT	Hach Co.	994.68
8937	05/10/2024	EFT	Jesse Malsam	221.00
8938	05/10/2024	EFT	Fire Protection Service Corp	1,808.52
8939	05/10/2024	EFT	MR Copy Inc	1,056.86
8940	05/10/2024	EFT	Produce Plus	522.40
8941	05/10/2024	EFT	Rockwell, Kyle	17.42
8942	05/10/2024	EFT	Sterling Valley Systems Dba:Inntopia	1,774.00
8943	05/10/2024	EFT	ULINE, Inc	221.07
8944	05/10/2024	EFT	Western Environmental Laboratory	1,714.10
8945	05/10/2024	EFT	Sammie M Santiago	7,895.00
8946	05/16/2024	EFT	Airgas National Carbonation	86.69
8947	05/16/2024	EFT	ALSCO	630.98
8948	05/16/2024	EFT	Amazon Capital Services, INC	502.44
8949	05/16/2024	EFT	Bertholf Transportation LLC	4,370.51
8950	05/16/2024	EFT	Big Whale Promo Prod	2,495.00
8951	05/16/2024	EFT	Dunseath Key Co, Inc.	165.00
8952	05/16/2024	EFT	Fun Guys Entertainment LLC	300.00
8953	05/16/2024	EFT	Griswold Industries/dba: CLA-VAL CO	10,928.95
8954	05/16/2024	EFT	Hero Environmental LLC	10,400.50
8955	05/16/2024	EFT	Incline Village Chevron Auto Care & Tire Center	11.97
8956	05/16/2024	EFT	Shannon Marie Salsby	76.50
8957	05/16/2024	EFT	L&C Cook Specialty Foods, Inc.	58.75
8958	05/16/2024	EFT	Lakeside Park Assoc	7,500.00
8959	05/16/2024	EFT	Marcus G. Faust, Professional Corporation	5,587.00
8960	05/16/2024	EFT	McDonald Carano LLP	20,000.00
8961	05/16/2024	EFT	Michael Gove	310.50
8962	05/16/2024	EFT	Motion and Flow Control Products Inc	194.19
8963	05/16/2024	EFT	PNC Bank, National Association	2,533.44
8964	05/16/2024	EFT	Raley's	1,192.90
8965	05/16/2024	EFT	Richard Allen	111.27
8966	05/16/2024	EFT	Sierra Meat Co	2,435.14
8967	05/16/2024	EFT	Tahoe Supply Company LLC	3,098.44
8968	05/16/2024	EFT	Thatcher Company of Nevada, Inc	4,079.45
8969	05/16/2024	EFT	Thomas Petroleum, LLC	12,358.02
8970	05/16/2024	EFT	United Rentals (North America, Inc.)	1,304.36
8971	05/16/2024	EFT	US Foodservice, Inc.	15,766.78
8972	05/23/2024	EFT	Travitz Enterprises, LLC	84.20
8973	05/23/2024	EFT	Aetna Behavioral Health, LLC	122.20
8974	05/23/2024	EFT	ALSCO	1,103.53
8975	05/23/2024	EFT	BAVS SM-LLC	662.00
8976	05/23/2024	EFT	Building Control Services, Inc.	1,121.26
8977	05/23/2024	EFT	Burdick Excavating Co, Inc.	50,023.96
8978	05/23/2024	EFT	Christopher Sarten	3,999.00
8979	05/23/2024	EFT	Cisco Air Systems, Inc.	906.56
8980	05/23/2024	EFT	Codale Electric Supply	380.10
8981	05/23/2024	EFT	EXL Media	1,589.59

Check Register, continued

<u>CHECK NUMBER</u>	<u>CHECK DATE</u>	<u>CHECK TYPE</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>
8982	05/23/2024	EFT	Gwynne Cunningham	150.00
8983	05/23/2024	EFT	Horn Legend/Skins Game	6,415.00
8984	05/23/2024	EFT	Jaclyn Ream	150.00
8985	05/23/2024	EFT	Jason Rydd	150.00
8986	05/23/2024	EFT	Johnson Controls	1,924.59
8987	05/23/2024	EFT	L&C Cook Specialty Foods, Inc.	694.37
8988	05/23/2024	EFT	Liberty Process Equipment, INC	1,432.72
8989	05/23/2024	EFT	MADONNA DUNBAR	512.65
8990	05/23/2024	EFT	Fire Protection Service Corp	6,428.45
8991	05/23/2024	EFT	MR Copy Inc	1,004.45
8992	05/23/2024	EFT	New West Distributing, Inc.	10,484.50
8993	05/23/2024	EFT	Nexbelt LLC	892.83
8994	05/23/2024	EFT	Pacific States Communications of Nevada, Inc.	1,171.84
8995	05/23/2024	EFT	Kenneth K Pearson	2,948.00
8996	05/23/2024	EFT	Produce Plus	1,096.39
8997	05/23/2024	EFT	Questica, Inc.	3,498.00
8998	05/23/2024	EFT	Reed Electrical & Field Service, LLC	6,996.47
8999	05/23/2024	EFT	Northern Nevada ATV & Cycles, Inc.	456.72
9000	05/23/2024	EFT	Reno-Tahoe Airport Authority	48.00
9001	05/23/2024	EFT	Richard Allen	150.00
9002	05/23/2024	EFT	Shaun Riley	255.20
9003	05/23/2024	EFT	Silver State International	106.67
9004	05/23/2024	EFT	Silver State Law LLC	75.00
9005	05/23/2024	EFT	Solenis LLC	5,633.40
9006	05/23/2024	EFT	Stotz Equipment	1,153.55
9007	05/23/2024	EFT	Swift Communications of California, Inc	807.84
9008	05/23/2024	EFT	Swire Pacific Holdings, Inc.	305.47
9009	05/23/2024	EFT	Tessengerlo Kerley, Inc.	2,717.19
9010	05/23/2024	EFT	Thunderbird Communications	1,350.00
9011	05/23/2024	EFT	Univar Solutions USA Inc.	8,449.30
9012	05/23/2024	EFT	Vantage Custom Classics Inc DBA Vanatage Apparel	2,652.54
9013	05/23/2024	EFT	WageWorks, INC	2,560.86
9014	05/23/2024	EFT	GCP WW Holdco LLC	74.98
9015	05/31/2024	EFT	Travitz Enterprises, LLC	101.60
9016	05/31/2024	EFT	Airgas Inc	918.70
9017	05/31/2024	EFT	ALSCO	185.57
9018	05/31/2024	EFT	Aqua Solutions	7,498.95
9019	05/31/2024	EFT	ATCO Manufacturing Company	1,268.75
9020	05/31/2024	EFT	Backflow Technologies LLC	251.40
9021	05/31/2024	EFT	Baker Tilly US, LLP	6,667.50
9022	05/31/2024	EFT	Bently Family LLC	551.50
9023	05/31/2024	EFT	Burdick Excavating Co, Inc.	2,501.20
9024	05/31/2024	EFT	Cal-Line Equipment, INC	377.63
9025	05/31/2024	EFT	Charter Communications Holdings, LLC	631.53
9026	05/31/2024	EFT	Richard Clark	1,262.00
9027	05/31/2024	EFT	Clean Harbors Environmental Services, Inc.	761.60
9028	05/31/2024	EFT	Diadem Sports LLC	215.00
9029	05/31/2024	EFT	Frontier Communications Holdings LLC	44.09

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CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
9030	05/31/2024	EFT	Nevada Organics, LLC	1,155.00
9031	05/31/2024	EFT	Jacobs Engineering Group Inc	2,142.50
9032	05/31/2024	EFT	Jason Rydd	158.00
9033	05/31/2024	EFT	KATHLEEN SHOTWELL	71.02
9034	05/31/2024	EFT	L&C Cook Specialty Foods, Inc.	1,222.86
9035	05/31/2024	EFT	Lakeside Paving and Sealing, Inc	14,725.00
9036	05/31/2024	EFT	MR Copy Inc	1,029.88
9037	05/31/2024	EFT	NIKE USA Inc	430.80
9038	05/31/2024	EFT	Pitney Bowes Inc	97.67
9039	05/31/2024	EFT	RubinBrown LLP	115,000.00
9040	05/31/2024	EFT	S.C.&CO(Sportswear)Inc	240.00
9041	05/31/2024	EFT	San Joaquin Electric, Inc.	14,900.75
9042	05/31/2024	EFT	Sanity Solutions, Inc	10,335.00
9043	05/31/2024	EFT	Selkirk Sport, LLC	80.00
9044	05/31/2024	EFT	SI-Products, LLC - Sunice USA INC	583.00
9045	05/31/2024	EFT	Sierra Electronics	796.00
9046	05/31/2024	EFT	Swire Pacific Holdings, Inc.	3,321.60
9047	05/31/2024	EFT	Thermo Electron North America LLC	19,932.00
9048	05/31/2024	EFT	ULINE, Inc	494.31
9049	05/31/2024	EFT	US Foodservice, Inc.	10,785.99
9050	05/31/2024	EFT	Vantage Custom Classics Inc DBA Vanatage Apparel	1,161.34
9051	05/31/2024	EFT	WageWorks, INC	2,132.59
9052	05/31/2024	EFT	Wedco, Inc.	120.54
9053	05/31/2024	EFT	Western Environmental Laboratory	2,906.47
			Total EFT	683,690.56

11822309	05/02/2024	PRINTED	Air Products and Chemicals, Inc	\$ 6,009.40
11822310	05/02/2024	PRINTED	American Textile & Supply, Inc.	175.34
11822311	05/02/2024	PRINTED	Vestis	1,749.75
11822312	05/02/2024	PRINTED	Axess Americas INC	71,094.99
11822313	05/02/2024	PRINTED	Azul Electric Supply LLC	962.43
11822314	05/02/2024	PRINTED	Buscvich	35.00
11822315	05/02/2024	PRINTED	Chris Gallagher	1,875.00
11822316	05/02/2024	PRINTED	Cinderlite Trucking Corp	2,857.63
11822317	05/02/2024	PRINTED	Cobra PUMA Golf, INC	5,365.62
11822318	05/02/2024	PRINTED	ColorID, LLC	3,200.00
11822319	05/02/2024	PRINTED	Cues	3,060.00
11822320	05/02/2024	PRINTED	CWEA-Sierra Section (Ca Wstwtr Assoc)	1,300.00
11822321	05/02/2024	PRINTED	Dunlop Sports Group Americas Inc.	466.68
11822322	05/02/2024	PRINTED	E-Z-Go Textron	716.76
11822323	05/02/2024	PRINTED	Ecolab Inc.	190.00
11822324	05/02/2024	PRINTED	Ecolab Inc.	17.49
11822325	05/02/2024	PRINTED	Ecolab Inc.	507.23
11822326	05/02/2024	PRINTED	Fast Glass	540.00
11822327	05/02/2024	PRINTED	FedEx	62.13
11822328	05/02/2024	PRINTED	GGblue, LLC	72.93
11822329	05/02/2024	PRINTED	Grainger, Inc.	2,101.17

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CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
11822330	05/02/2024	PRINTED	The Rossignol Group	143.05
11822331	05/02/2024	PRINTED	J. J. Keller & Associates	306.00
11822332	05/02/2024	PRINTED	Jason Patterson	40.00
11822333	05/02/2024	PRINTED	John K Williams	66.16
11822334	05/02/2024	PRINTED	Jordan's Truck and Trailer Equipment	1,619.00
11822335	05/02/2024	PRINTED	Kassbohrer All Terrain Vehicles, Inc.	1,089.27
11822336	05/02/2024	PRINTED	Midwest Motor Supply Co. Inc.	19.50
11822337	05/02/2024	PRINTED	Maui Jim USA, Inc.	101.57
11822338	05/02/2024	PRINTED	MSC Industrial Supply Co.	483.12
11822339	05/02/2024	PRINTED	National Sports Apparel	302.00
11822340	05/02/2024	PRINTED	Pape Machinery	403.26
11822341	05/02/2024	PRINTED	Rainbow Printing & Office Supplies, Inc.	134.95
11822342	05/02/2024	PRINTED	Reno Disposal/Dbawaste Management of Nevada	793.50
11822343	05/02/2024	PRINTED	Gannett Nevada-Utah LocaliQ	1,725.20
11822344	05/02/2024	PRINTED	Resco/Cresco Restaurant Supply	62.48
11822345	05/02/2024	PRINTED	Robert Olsen	167.40
11822346	05/02/2024	PRINTED	SHI International Corp.	45,827.60
11822347	05/02/2024	PRINTED	Shred-IT USA	35.00
11822348	05/02/2024	PRINTED	Shred-IT USA	109.00
11822349	05/02/2024	PRINTED	Shred-IT USA	144.00
11822350	05/02/2024	PRINTED	Sky Fiber Networks LLC	125.00
11822351	05/02/2024	PRINTED	Snap-on Industrial	401.56
11822352	05/02/2024	PRINTED	Snoquip	32.49
11822353	05/02/2024	PRINTED	Store Supply Warehouse, Inc.	63.39
11822354	05/02/2024	PRINTED	Tim Bauer	40.00
11822355	05/02/2024	PRINTED	Travis Mathew Apparel, LLC	5,663.32
11822356	05/02/2024	PRINTED	Turf Star, Inc.	8,080.78
11822357	05/02/2024	PRINTED	USABluebook (Utility Supply of America)	39.95
11822358	05/02/2024	PRINTED	VWR Funding, Inc	213.52
11822359	05/02/2024	PRINTED	Waste Mgmt Lockwood (refuse)	899.54
11822360	05/02/2024	PRINTED	Western Nevada Supply	5,176.54
11822361	05/02/2024	PRINTED	William Robbins	120.00
11822362	05/03/2024	PRINTED	CA State Disbursement Unit	343.95
11822363	05/03/2024	PRINTED	Connolly Crane Service, Inc	1,237.50
11822364	05/03/2024	PRINTED	Operating Eng Local Union #3 (DUES)	1,863.00
11822365	05/03/2024	PRINTED	Operating Engineers Trust Fund	11,728.95
11822366	05/03/2024	PRINTED	State Coll & Disb Unit-SCADU	1,185.08
11822367	05/03/2024	PRINTED	W & T Graphix	1,051.00
11822368	05/10/2024	PRINTED	Acushnet Company	15,674.73
11822369	05/10/2024	PRINTED	Alpine Septic and Plumbing, Inc.	1,750.00
11822370	05/10/2024	PRINTED	AT&T Services, Inc.	8,834.44
11822371	05/10/2024	PRINTED	Black Eagle Consulting, Inc.	849.50
11822372	05/10/2024	PRINTED	Breakthru Beverage NV Reno, LLC	1,498.43
11822373	05/10/2024	PRINTED	Brithany Solis-Hernandez	47.57
11822374	05/10/2024	PRINTED	Chris Gallagher	375.00
11822375	05/10/2024	PRINTED	Creative Coverings	1,383.87
11822376	05/10/2024	PRINTED	Cruz Construction Co., Inc.	543.30
11822377	05/10/2024	PRINTED	DynaGraphic Printing, Inc.	859.81

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CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
11822378	05/10/2024	PRINTED	Ecolab Inc.	75.00
11822379	05/10/2024	PRINTED	Ecolab Inc.	134.69
11822380	05/10/2024	PRINTED	FedEx	22.17
11822381	05/10/2024	PRINTED	Governance Sciences Group, Inc.	7,900.00
11822382	05/10/2024	PRINTED	Grainger, Inc.	2,892.22
11822383	05/10/2024	PRINTED	Hyatt Regency Lake Tahoe	2,792.30
11822384	05/10/2024	PRINTED	Paramount Apparel int'l, LLC	626.58
11822385	05/10/2024	PRINTED	Lee Joseph, Inc.	1,602.17
11822386	05/10/2024	PRINTED	Loomis Holding US, Inc DBA Loomis Armored US, Inc	971.55
11822387	05/10/2024	PRINTED	Michael Hohl Motor Company	226.52
11822388	05/10/2024	PRINTED	Office Depot	89.39
11822389	05/10/2024	PRINTED	Reno Disposal/Dbawaste Management of Nevada	1,586.88
11822390	05/10/2024	PRINTED	Robert Rogers	35.51
11822391	05/10/2024	PRINTED	Rodgers, Kevin	24.79
11822392	05/10/2024	PRINTED	Sean Alan Cummings	350.00
11822393	05/10/2024	PRINTED	Shelby Liddicoet	168.84
11822394	05/10/2024	PRINTED	Sierra Pacific Turf Supply, Inc.	3,420.99
11822395	05/10/2024	PRINTED	Tahoe Workz Snow Removal Services	16,745.00
11822396	05/10/2024	PRINTED	Tiffany Strangio	328.30
11822397	05/10/2024	PRINTED	Travis Mathew Apparel, LLC	278.10
11822398	05/10/2024	PRINTED	Turf Star, Inc.	6,836.63
11822399	05/10/2024	PRINTED	UPS Golf	24.68
11822400	05/10/2024	PRINTED	USRelay Corp	999.00
11822401	05/10/2024	PRINTED	Western Nevada Supply	1,990.26
11822402	05/10/2024	PRINTED	Western Turf & Hardscapes	2,149.12
11822403	05/10/2024	PRINTED	William Robbins	20.00
11822404	05/10/2024	PRINTED	Zachary McCreight	497.81
11822405	05/16/2024	PRINTED	Acushnet Company	17,741.59
11822406	05/16/2024	PRINTED	American Red Cross	270.00
11822407	05/16/2024	PRINTED	Callaway Golf	2,145.52
11822408	05/16/2024	PRINTED	Sean O'Brien	500.00
11822409	05/16/2024	PRINTED	Chris Lavery	310.50
11822410	05/16/2024	PRINTED	Cinderlite Trucking Corp	103.98
11822411	05/16/2024	PRINTED	Cobra PUMA Golf, INC	7,143.41
11822412	05/16/2024	PRINTED	Core West, INC DBA Core Construction Serv. of NV	91,125.00
11822413	05/16/2024	PRINTED	Eisinger-Smith, Inc.	304.92
11822414	05/16/2024	PRINTED	Etcheberry Construction, LLC	7,000.00
11822415	05/16/2024	PRINTED	Ewing Irrigation Products	1,193.45
11822416	05/16/2024	PRINTED	Exline & Company Inc	137.50
11822417	05/16/2024	PRINTED	Flyers Energy LLC	770.40
11822418	05/16/2024	PRINTED	Grainger, Inc.	1,674.61
11822419	05/16/2024	PRINTED	Jack Henry & Associates, Inc	1,448.01
11822420	05/16/2024	PRINTED	Lake Tahoe Christian Fellowship	1,560.24
11822421	05/16/2024	PRINTED	Mountain Hardware and Sports Incline Village, INC	2,773.41
11822422	05/16/2024	PRINTED	MSC Industrial Supply Co.	539.88
11822423	05/16/2024	PRINTED	Napa Sierra Nevada , Inc	4,185.31
11822424	05/16/2024	PRINTED	NV Energy	8,987.69
11822425	05/16/2024	PRINTED	Pape Machinery	98.61

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CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
11822426	05/16/2024	PRINTED	Par West Turf Services, INC	435.14
11822427	05/16/2024	PRINTED	Peter Millar LLC	76.25
11822428	05/16/2024	PRINTED	Rainbow Printing & Office Supplies, Inc.	119.49
11822429	05/16/2024	PRINTED	Gannett Nevada-Utah LocaliQ	207.00
11822430	05/16/2024	PRINTED	Roesel Heidi	30.55
11822431	05/16/2024	PRINTED	Sun Mountain Sports, Inc.	137.00
11822432	05/16/2024	PRINTED	Syneco Systems, Inc.	18,015.00
11822433	05/16/2024	PRINTED	Tahoe Workz Snow Removal Services	1,275.00
11822434	05/16/2024	PRINTED	Travis Mathew Apparel, LLC	153.60
11822435	05/16/2024	PRINTED	Turf Star, Inc.	808.84
11822436	05/16/2024	PRINTED	U.S. Kids Golf, LLC	3,116.17
11822437	05/16/2024	PRINTED	Vector Laboratories	103.23
11822438	05/16/2024	PRINTED	Vessel FWP LLC	1,639.00
11822439	05/16/2024	PRINTED	Western Nevada Supply	345.58
11822440	05/16/2024	PRINTED	Xylem Water Solutions	17,504.25
11822441	05/17/2024	PRINTED	Breakthru Beverage NV Reno, LLC	4,134.79
11822442	05/23/2024	PRINTED	American Equipment, Inc.	4,162.71
11822443	05/23/2024	PRINTED	Babolat VS North America, Inc	799.79
11822444	05/23/2024	PRINTED	Badger Meter, Inc.	1,050.00
11822445	05/23/2024	PRINTED	Brooke Smith LaFata	150.00
11822446	05/23/2024	PRINTED	CA State Disbursement Unit	460.25
11822447	05/23/2024	PRINTED	Callaway Golf	122.34
11822448	05/23/2024	PRINTED	Cinderlite Trucking Corp	108.89
11822449	05/23/2024	PRINTED	Clean Tahoe Program	10,000.00
11822450	05/23/2024	PRINTED	Cleveland Golf/SRIXON	1,118.63
11822451	05/23/2024	PRINTED	DirecTV, Inc.	251.43
11822452	05/23/2024	PRINTED	E-Z-Go Textron	429.96
11822453	05/23/2024	PRINTED	Ecolab Inc.	1,547.00
11822454	05/23/2024	PRINTED	Ewing Irrigation Products	4,642.76
11822455	05/23/2024	PRINTED	F.W. Carson Co.	3,329.60
11822456	05/23/2024	PRINTED	FedEx	62.54
11822457	05/23/2024	PRINTED	Grainger, Inc.	171.67
11822458	05/23/2024	PRINTED	HDS White Cap Const Supply	225.24
11822459	05/23/2024	PRINTED	Incline Tahoe Glass	1,601.03
11822460	05/23/2024	PRINTED	James Youngblood	150.00
11822461	05/23/2024	PRINTED	Jason Patterson	40.00
11822462	05/23/2024	PRINTED	Jeffrey Clouthier	150.00
11822463	05/23/2024	PRINTED	Kari Ferguson	150.00
11822464	05/23/2024	PRINTED	Kassbohrer All Terrain Vehicles, Inc.	5,931.03
11822465	05/23/2024	PRINTED	Lauren Shearer	1,218.75
11822466	05/23/2024	PRINTED	Lee Joseph, Inc.	2,517.85
11822467	05/23/2024	PRINTED	LT Trust Company FBO	116.37
11822468	05/23/2024	PRINTED	McMaster-Carr Supply Co.	276.98
11822469	05/23/2024	PRINTED	Nevada Exhaust Cleaning, Inc.	780.00
11822470	05/23/2024	PRINTED	O'Reilly Automotive Stores, Inc	74.30
11822471	05/23/2024	PRINTED	Office Depot	197.06
11822472	05/23/2024	PRINTED	Outdoor Cap Company INC	2,520.39
11822473	05/23/2024	PRINTED	Pandora Bahlman	150.00

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CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
11822474	05/23/2024	PRINTED	Paul Raymore	150.00
11822475	05/23/2024	PRINTED	Peter Millar LLC	311.31
11822476	05/23/2024	PRINTED	Peter Millar LLC	1,672.59
11822477	05/23/2024	PRINTED	Ping Golf Equipment	2,541.47
11822478	05/23/2024	PRINTED	Pinned Golf LLC	1,521.82
11822479	05/23/2024	PRINTED	Quality Control Services, Inc.	615.00
11822480	05/23/2024	PRINTED	Rainbow Printing & Office Supplies, Inc.	417.74
11822482	05/23/2024	PRINTED	Steve Aguilar	170.00
11822483	05/23/2024	PRINTED	Ritch's Body Shop	9,338.37
11822484	05/23/2024	PRINTED	Robert Olsen	40.00
11822485	05/23/2024	PRINTED	State Coll & Disb Unit-SCADU	1,181.58
11822486	05/23/2024	PRINTED	State Of Nevada / Bureau of Safe Drinking Water	9,310.00
11822487	05/23/2024	PRINTED	Summit Refrigeration, Inc.	761.74
11822488	05/23/2024	PRINTED	Tahoe Specialty Flooring & Window Design	8,514.73
11822489	05/23/2024	PRINTED	Timothy Buxton	150.00
11822490	05/23/2024	PRINTED	USABluebook (Utility Supply of America)	477.00
11822491	05/23/2024	PRINTED	USRelay Corp	999.00
11822492	05/23/2024	PRINTED	Utility Telecom Group, LLC	1,298.62
11822493	05/23/2024	PRINTED	West Coast Turf	3,477.00
11822494	05/23/2024	PRINTED	Western Nevada Supply	493.74
11822495	05/23/2024	PRINTED	Xylem Water Solutions	101,754.50
11822496	05/23/2024	PRINTED	Reno Disposal/Dbawaste Management of Nevada	10,460.11
11822497	05/23/2024	PRINTED	Reno Disposal/Dbawaste Management of Nevada	6,358.45
11822498	05/31/2024	PRINTED	Acushnet Company	24,218.13
11822499	05/31/2024	PRINTED	Adia India Rodriguez Vanpegborgh	167.71
11822500	05/31/2024	PRINTED	AT&T	1,020.00
11822501	05/31/2024	PRINTED	AT&T	15,651.49
11822502	05/31/2024	PRINTED	AT&T (U-Verse)	138.55
11822503	05/31/2024	PRINTED	Batteries Plus #350	134.70
11822504	05/31/2024	PRINTED	Best Best & Krieger LLP	53,934.44
11822505	05/31/2024	PRINTED	Brandt, Kari	196.99
11822506	05/31/2024	PRINTED	Breakthru Beverage NV Reno, LLC	2,024.33
11822507	05/31/2024	PRINTED	CA State Disbursement Unit	460.25
11822508	05/31/2024	PRINTED	Champion Chevrolet	46,218.25
11822509	05/31/2024	PRINTED	Cinderlite Trucking Corp	155.29
11822510	05/31/2024	PRINTED	Davis Farr LLP	50,270.00
11822511	05/31/2024	PRINTED	DirectTV, Inc.	827.27
11822512	05/31/2024	PRINTED	Etcheberry Construction, LLC	2,000.00
11822513	05/31/2024	PRINTED	Flyers Energy LLC	6,210.55
11822514	05/31/2024	PRINTED	GEM DANDY - CIT Group Commercial Srvc	1,187.99
11822515	05/31/2024	PRINTED	Grainger, Inc.	3,139.97
11822516	05/31/2024	PRINTED	High Sierra Patrol, Inc.	2,547.08
11822517	05/31/2024	PRINTED	Integrity Pest Management, LLC	8,000.00
11822518	05/31/2024	PRINTED	Kastel Denmark	1,207.80
11822519	05/31/2024	PRINTED	Laird International Corp	2,326.02
11822520	05/31/2024	PRINTED	Lohla Sport, LLC	2,823.98
11822521	05/31/2024	PRINTED	Napa Sierra Nevada , Inc	1,445.74
11822522	05/31/2024	PRINTED	NV Energy	77,498.51

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CHECK NUMBER	CHECK DATE	CHECK TYPE	VENDOR NAME	AMOUNT
11822523	05/31/2024	PRINTED	O'Reilly Automotive Stores, Inc	315.94
11822524	05/31/2024	PRINTED	Office Depot	110.31
11822525	05/31/2024	PRINTED	Operating Engineers Trust Fund	18,342.18
11822526	05/31/2024	PRINTED	Peter Millar LLC	2,414.12
11822527	05/31/2024	PRINTED	Peter Millar LLC	2,830.21
11822528	05/31/2024	PRINTED	Robert Olsen	40.00
11822529	05/31/2024	PRINTED	Scott Hubele	60.30
11822530	05/31/2024	PRINTED	Shaw Engineering, LTD	5,620.63
11822531	05/31/2024	PRINTED	Sierra Pacific Turf Supply, Inc.	112.08
11822532	05/31/2024	PRINTED	SilverBlu Media LLC	315.00
11822533	05/31/2024	PRINTED	Southwest Gas	39,294.43
11822534	05/31/2024	PRINTED	State Coll & Disb Unit-SCADU	1,178.08
11822535	05/31/2024	PRINTED	State of Nevada -Dept of Public Safety	1,957.25
11822536	05/31/2024	PRINTED	Swannies Golf Apparel Co	3,200.80
11822537	05/31/2024	PRINTED	Tenco Inc	13,685.79
11822538	05/31/2024	PRINTED	Travis Mathew Apparel, LLC	3,728.11
11822539	05/31/2024	PRINTED	Turf Star, Inc.	12,903.43
11822540	05/31/2024	PRINTED	UGSI Chemical Feed, Inc	3,426.75
11822541	05/31/2024	PRINTED	USABluebook (Utility Supply of America)	486.40
11822542	05/31/2024	PRINTED	Waste Mgmt Lockwood (refuse)	403.37
11822543	05/31/2024	PRINTED	Weco Industrial, Inc.	1,204.50
11822544	05/31/2024	PRINTED	Western Nevada Supply	138.70
11822545	05/31/2024	PRINTED	Xylem Water Solutions	2,137.50

Total Printed Checks 1,101,149.51

Total EFT and Printed Checks 1,784,840.07



APPENDIX C

PROCUREMENT CARD TRANSACTIONS

Procurement Card Transactions

<u>Cardholder First Name</u>	<u>Cardholder Last Name</u>	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
Rich	Allen	05/13/2024	Galt House	701.28	40415190-7680		Hotel for conference
Rich	Allen	05/16/2024	Jasper Engine Exchange	3,768.00	40415190-7490		Parts
Rich	Allen	05/16/2024	Simple Tire	904.40	40415190-7490		Parts
Rich	Allen	05/24/2024	Sp Decked Storage	1,732.23	20002297-8120		Parts for new vehicle
Rich	Allen	05/24/2024	Sp Diamondback	1,731.16	20002297-8120		Parts for new vehicle
Pandora	Bahman	05/03/2024	Samsclub.Com	119.28	300350-1504		Food Merchandise
Pandora	Bahman	05/08/2024	Samsclub.Com	32.46	300350-1504		Food Merchandise
Pandora	Bahman	05/15/2024	Raley S #113	22.08	30354884-7415		Operating half n half
Pandora	Bahman	05/23/2024	In *chemspa Ind.dba Spapa	321.00	30354884-7415		Operating Shower gel
Pandora	Bahman	05/27/2024	Samsclub.Com	170.46	300350-1504		Food Merchandise
Pandora	Bahman	05/27/2024	Samsclub.Com	113.48	30354884-7415		Operating
Pandora	Bahman	05/27/2024	Incline Village Gro	16.47	30354884-7415		Operating half n half
Darel	Barlow	05/10/2024	California Water Environ	133.00	20002322-7510		Membership fee
Matthew	Belote	05/03/2024	Timemachine	48.48	10001099-8120	1099CE2201	Board Room Time Clock Buzzer
Matthew	Belote	05/10/2024	Ebay O*15-11542-97158	900.00	10001213-7300		Dell PowerSwitch N3248P-ON
Matthew	Belote	05/10/2024	Ebay O*08-11550-86034	299.99	10001099-8120	1099CE2201	Board Room Crestron DMPS3-4k
Matthew	Belote	05/13/2024	Ebay O*12-11550-70449	900.00	10001213-7300		Dell PowerSwitch N3248P-ON
Matthew	Belote	05/13/2024	Ebay O*08-11553-74418	448.00	10001099-8120	1099CE2201	Board Room Crestron TS-1070 Touch Screen
Matthew	Belote	05/28/2024	Msf * E0100sb22k	16.45	10001213-7310		Microsoft 365 License
Matthew	Belote	05/28/2024	Ebay O*12-11550-70449	(900.00)	10001213-7300		REFUNDED Dell PowerSwitch N3248P-ON
Matthew	Belote	05/28/2024	Ebay O*15-11542-97158	(900.00)	10001213-7300		REFUNDEDell PowerSwitch N3248P-ON
Ivgid	Bldg	05/06/2024	The Home Depot 3309	448.20	40435394-7520		Material for Aspen Grove outdoor BBQ
Ivgid	Bldg	05/06/2024	Prolighting	336.88	40435394-7520		Light bulbs for district

Procurement Card Transactions, continued

<u>Cardholder First Name</u> Ivgid	<u>Cardholder Last Name</u> Bldg	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
		05/09/2024	Prolighting	(126.00)	40435394-7520		Light bulbs for district returned
Ivgid	Bldg	05/10/2024	Supplyhouse.Com	35.09	40435394-7520		toilet parts
Ivgid	Bldg	05/16/2024	Homedeopot.Com	199.00	40435394-7520		bathroom heater for parks
Ivgid	Bldg	05/17/2024	Sq *roto-Rooter	489.00	4043594-7520		Service
Ivgid	Bldg	05/17/2024	The Home Depot #8560	26.44	40435394-7520		tile repair incline beach snack shack
Ivgid	Bldg	05/22/2024	Sq *roto-Rooter	576.00	40435394-7520		service
Ivgid	Bldg	05/23/2024	Homedeopot.Com	2,238.99	40435394-7520		ac units for guard shacks
Ivgid	Bldg	05/23/2024	Homedeopot.Com	83.97	40435394-7520		brackets for ac units guard shacks
Tim	Buxton	05/08/2024	California Water Environ	192.00	2000287-7340		Application and membership fee for staff
Jeff	Clouthier	05/06/2024	La Mexicana Market	172.67	30323142-7350		Lunch for 20 employees
Jeff	Clouthier	05/06/2024	La Mexicana Market	57.56	30323242-7350		Lunch for 20 employees
Jeff	Clouthier	05/09/2024	The Home Depot #3312	157.17	30323142-7415		Concrete glue for curbs, polymer sand for fixing pavers
Jeff	Clouthier	05/14/2024	Smartsign	80.50	30323142-7415		Par3 yardage sign numbers
Gwynne C	Cunningham	05/03/2024	The Home Depot 3312	92.91	39003985-7415		Cleaning supplies for Burnt Cedar Pool
Gwynne C	Cunningham	05/10/2024	E-Rigging Com	254.45	39003985-7415		Hardware for swim lines at Incline and Burnt Cedar Beaches
Gwynne C	Cunningham	05/14/2024	Sp Swimoutlet.Com	15.69	30354885-7415		Straps for hand paddles for swim teams
Gwynne C	Cunningham	05/15/2024	Costco Whse #0127	151.40	39003985-7415		Supplies for summer camps, solo cups for beaches, batteries for equipment at Burnt Cedar Pool, supplies for Burnt Cedar Pool
Gwynne C	Cunningham	05/20/2024	Aed Superstore	93.20	30354885-7415		Training masks for Lifeguard and CPR classes
Madonna	Dunbar	05/01/2024	In *one Boat, Inc.	618.56	20002899-7010		Tahoe.com TWSA 1/3 page ad summer 2024
Madonna	Dunbar	05/01/2024	In *one Boat, Inc.	64.44	20002738-7010		monthly web ads Tahoe.com TWSA and BearSmart
Madonna	Dunbar	05/01/2024	In *one Boat, Inc.	64.43	20002899-7010		monthly web ads Tahoe.com TWSA and BearSmart
Madonna	Dunbar	05/08/2024	Sq *tahoe Waterman	378.88	20002899-7415		volunteer lunches - Snapshot Day
Madonna	Dunbar	05/24/2024	Gotocom*gotomeeting	192.00	20002899-7685		TWSA conferencing annual

Procurement Card Transactions, continued

<u>Cardholder First Name</u> Madonna	<u>Cardholder Last Name</u> Dunbar	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
		05/27/2024	Domainsdoneright Llc	30.00	20002738-7010		IVGIDHHW.COM\ORG domain names
Erin	Feore	05/08/2024	Ca Park Rec Society	639.00	30364999-7680		P&R Training
Erin	Feore	05/08/2024	Ca Park Rec Society	639.00	39003971-7680		P&R Training
Erin	Feore	05/10/2024	Costco Wnse #0127	257.24	39003971-7350		Supplies for Beaches
Erin	Feore	05/20/2024	Calendly	12.00	30354899-7415		Supplies for P&R
Erin	Feore	05/23/2024	Energpect Medical Soluti	1,800.87	10001214-7433		AED Purchase - Safety
Steve	Gibbs	05/20/2024	Mofos Pizza Pasta Inc	132.95	20002523-7350		Meal during export line repair
Samantha	Gough	05/15/2024	Abi Attachments Inc	231.83	10004378-7415		Supplies
Samantha	Gough	05/20/2024	Ca Park Rec Society	95.00	39003978-7340		Description Required
Samantha	Gough	05/22/2024	Ca Park Rec Society	2,020.00	10004378-7680		CPRS Maintenance Mgt School
Samantha	Gough	05/22/2024	Ca Park Rec Society	2,020.00	39003978-7680		CPRS Maintenance Mgt School
Samantha	Gough	05/23/2024	Sp Jungle Jims Acee	99.99	10004378-7415		Description Required
Samantha	Gough	05/23/2024	Sp Jungle Jims Acee	99.99	39003978-7415		Description Required
Samantha	Gough	05/27/2024	Vistaprint	115.82	10004378-7415		Business Cards
Susan A	Herron	05/22/2024	Sp Custom Windsock C	1,073.40	30384588-7415		being reimbursed with donation
Susan A	Herron	05/22/2024	Currency Conversion Fee	10.63	30384588-7415		being reimbursed with donation
Lisa	Hoopes	05/09/2024	lhire, Llc	349.00	10001212-7350		Online Job Listing Sr. Accountant
Lisa	Hoopes	05/14/2024	Associatio* Nipa Caree	430.00	30364999-7350		Online Job Listing Director Parks & Rec
Lisa	Hoopes	05/14/2024	Jobs Available Inc	260.00	30364999-7350		Online Job Listing Director Parks & Rec
Lisa	Hoopes	05/15/2024	Ca Park Rec Society	125.00	30364999-7350		Online Job Listing Director Parks & Rec
Lisa	Hoopes	05/17/2024	Paypal	50.00	30323140-7350		Job Listing/Summer Ops in Star Follies Program
Lisa	Hoopes	05/17/2024	Paypal	50.00	30323241-7350		Job Listing/Summer Ops in Star Follies Program
Lisa	Hoopes	05/17/2024	Paypal	50.00	39003985-7350		Job Listing/Summer Ops in Star Follies Program

Procurement Card Transactions, continued

<u>Cardholder First Name</u>	<u>Cardholder Last Name</u>	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
Lisa	Hoopes	05/17/2024	Paypal	50.00	30374378-7350		Job Listing/Summer Ops in Star Follies Program
Lisa	Hoopes	05/17/2024	Paypal	50.00	30354899-7350		Job Listing/Summer Ops in Star Follies Program
Lisa	Hoopes	05/20/2024	Wiley	875.00	40425293-7350		Online Job Listing Sr. Engineer on ASCE
Lisa	Hoopes	05/27/2024	Ziprecruiter, Inc.	499.00	10001212-7350		Online Job Listing Multi-Site Sr. Accountant
Ivgrid	It Dept	05/02/2024	Adobe *adobe	858.51	10001213-7310		Adobe Licenses - May 2024
Ivgrid	It Dept	05/06/2024	Google *google Storage	1.99	10001213-7310		Google Cloud Storage - May 2024
Ivgrid	It Dept	05/13/2024	Hotel Indy	1,162.98	10001213-7685		Lodging - Tyler Connect Conference
Ivgrid	It Dept	05/13/2024	Hotel Indy	1,162.98	10001213-7685		Lodging - Tyler Connect Conference
Ivgrid	It Dept	05/16/2024	Livestream.Com	49.00	10001213-7310		Livestream Licene - May 2024
Ivgrid	It Dept	05/20/2024	Zoom.U.s 888-799-9666	229.00	10001213-7310		Zoom - Monthly Room and Webinar. Annual Business and Audio Licenses
Ivgrid	It Dept	05/20/2024	Zoom.U.s 888-799-9666	20.00	10001316-7415		Zoom - Monthly Room and Webinar. Annual Business and Audio Licenses
Ivgrid	It Dept	05/20/2024	Zoom.U.s 888-799-9666	20.00	30354896-7415		Zoom - Monthly Room and Webinar. Annual Business and Audio Licenses
Ivgrid	It Dept	05/23/2024	Dnh*godaddy Com	22.17	10001213-7310		Domain Renewal - thegnllatthechateau
Ivgrid	It Dept	05/24/2024	Reno-Tahoe Airport Auth	80.00	10001213-7685		Airport Parking - Tyler Connect Conference
Ivgrid	It Dept	05/24/2024	Uber Trip	33.52	10001213-7685		Ground Transportation - Tyler Connect Conference - UBER
Ivgrid	It Dept	05/27/2024	Dnh*godaddy Com	22.17	10001213-7310		Domain Renewal - diamondpeakmasterplan
Food And Bev	Ivgrid	05/02/2024	Www.Foodlabelmaker.Com	24.50	30323153-7340		Labels for togo sandwiches and salads
Food And Bev	Ivgrid	05/02/2024	Www.Foodlabelmaker.Com	24.50	30323153-7340		Labels for togo sandwiches and salads
Food And Bev	Ivgrid	05/06/2024	Sp Tilit Chef Goods	190.55	30323153-7430		Chef shirts and apron for Chef
Food And Bev	Ivgrid	05/06/2024	Sp Cheapsteess	86.40	30323153-7430		Hats for Evan
Food And Bev	Ivgrid	05/07/2024	Sp Www.Neweracp.Com	97.09	30323153-7430		Sweatshirt for chef. working on return
Food And Bev	Ivgrid	05/08/2024	Parts Town, Llc	328.19	30343453-7510		parts for flat top grill that is used at Incline beach in summer and Diamond Peak in winter.
Food And Bev	Ivgrid	05/08/2024	Parts Town, Llc	328.19	39003853-7510		parts for flat top grill that is used at Incline beach in summer and Diamond Peak in winter.

Procurement Card Transactions, continued

<u>Cardholder First Name</u>	<u>Cardholder Last Name</u>	<u>Date</u>	<u>Supplier</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
Food And Bev	lvgid	05/10/2024	The Webstaurant Store Inc	30323153-7415		plates, bar supplies
Food And Bev	lvgid	05/13/2024	Pandora For Business B	30323153-7340		Pandora for Grille
Food And Bev	lvgid	05/13/2024	Pandora For Business B	30333350-7340		Pandora for Chateau/Facilities
Food And Bev	lvgid	05/13/2024	Pandora For Business B	30343453-7340		Pandora for Loft bar
Food And Bev	lvgid	05/13/2024	Pandora For Business B	30343653-7340		Pandora for Snowflake
Food And Bev	lvgid	05/13/2024	Pandora For Business B	30343453-7340		Extra Pandora charge. working on having this refunded
Food And Bev	lvgid	05/16/2024	Cresco Restaurant Equipm	30323153-7415		beach sign, chateau/grille kitchen supplies, pans, thermos etc
Food And Bev	lvgid	05/16/2024	Cresco Restaurant Equipm	39003853-7415		beach sign, chateau/grille kitchen supplies, pans, thermos etc
Food And Bev	lvgid	05/16/2024	Cresco Restaurant Equipm	39003953-7415		beach sign, chateau/grille kitchen supplies, pans, thermos etc
Food And Bev	lvgid	05/20/2024	The Webstaurant Store Inc	30323153-7415		refund for broken bottles in order
Food And Bev	lvgid	05/21/2024	The Webstaurant Store Inc	30333353-7415		New office chair for banquet chief
Food And Bev	lvgid	05/27/2024	Flapjack	30323153-7310		New menu software for Grille
Food And Bev	lvgid	05/27/2024	Currency Conversion Fee	30343453-7310		Overseas transaction fee for Screencloud.
Food And Bev	lvgid	05/27/2024	Currency Conversion Fee	30343499-7310		Overseas transaction fee for Screencloud.
Food And Bev	lvgid	05/27/2024	Currency Conversion Fee	30364999-7010		Overseas transaction fee for Screencloud.
Food And Bev	lvgid	05/27/2024	Currency Conversion Fee	30343563-7310		Overseas transaction fee for Screencloud.
Food And Bev	lvgid	05/27/2024	Currency Conversion Fee	30333353-7310		Overseas transaction fee for Screencloud.
Food And Bev	lvgid	05/27/2024	Pandora For Business B	30343653-7340		Pandora for Loft bar
Food And Bev	lvgid	05/27/2024	Pandora For Business B	30343453-7340		Pandora for Snowflake
Food And Bev	lvgid	05/27/2024	Pandora For Business B	30343453-7340		Extra Pandora charge. working on having this refunded
Hudson	Klein	05/09/2024	Tahoe Regional Planning A	39003899-8120	CIP#3973L11302	TPRA PERMITTING – SOILS HYDRO REPORT
Chris	Lavery	05/20/2024	Uber Trip	10001213-7685		Ground Transportation - Tyler Connect Conference - UBER
Chris	Lavery	05/20/2024	Uber Trip	10001213-7685		Ground Transportation - Tyler Connect Conference - UBER

Procurement Card Transactions, continued

<u>Cardholder First Name</u>	<u>Cardholder Last Name</u>	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
Chris	Lavery	05/27/2024	Eig	23.00	10001213-7310		Constant Contact License - May
Jennifer L	Moore	05/13/2024	Costco Wlse #0025	196.36	30354884-7415		Rec Center coffee Service
Steven	Phillips	05/20/2024	Appointment-Plus/Stormsou	79.00	10004378-7340		Scheduling Software
Paul A	Raymore	05/01/2024	Google *google Storage	99.99	30343498-7310		Google Drive cloud storage for photos, videos, press kits, etc.
Paul A	Raymore	05/06/2024	Adobe *adobe	59.99	30343498-7310		Adobe Creative Cloud software license for Marketing & Communications Manager
Paul A	Raymore	05/06/2024	Adobe *adobe	59.99	30343498-7310		Adobe Creative Cloud software license for Video & Photo Productions Coordinator
Paul A	Raymore	05/08/2024	Pickleball Brackets	25.00	30384588-7415		Tournament setup fee for using PickleballBrackets.com tournament software
Paul A	Raymore	05/13/2024	Mailchimp	146.00	30354898-7415		Monthly Mailchimp email marketing fees, split between Golf (Champ), Golf (MI), and Parks & Rec marketing operations accounts
Paul A	Raymore	05/13/2024	Mailchimp	100.00	30323198-7415		Monthly Mailchimp email marketing fees, split between Golf (Champ), Golf (MI), and Parks & Rec marketing operations accounts
Paul A	Raymore	05/13/2024	Mailchimp	50.00	30323298-7415		Monthly Mailchimp email marketing fees, split between Golf (Champ), Golf (MI), and Parks & Rec marketing operations accounts
Paul A	Raymore	05/17/2024	Adobe *adobe	29.99	30343498-7310		Adobe Stock license for royalty-free music/images/video clips for video production
Paul A	Raymore	05/20/2024	Blit*intl E-Z Up	2,050.11	30343498-7210		Replacement E-Z Up pop-up tent with Diamond Peak branding for marketing events - existing tent was at end of useable life and broke.
Paul A	Raymore	05/20/2024	Psi Services Llc	175.00	30343498-7415		Aerial Drone licensing testing fees for Video & Photo Production Coordinator's drone licensing
Paul A	Raymore	05/20/2024	Dronelink	29.99	30343498-7310		Drone mapping software
Jaclyn M	Ream	05/07/2024	Adobe *800-833-6687	59.99	30343498-7310		Monthly Adobe subscription
Ronnie	Rector	05/03/2024	California Water Environ	108.00	20002524-7340		Staff Cert renewal
Ronnie	Rector	05/15/2024	California Water Environ	211.00	20002524-7340		Staff Cert renewal
Ronnie	Rector	05/15/2024	California Water Environ	98.00	20002523-7340		Staff Cert renewal
Ronnie	Rector	05/17/2024	Gan-Nv-Ut Localiq Adv2	319.08	40425293-7415		Bid Ad for SPS 5 project
Ronnie	Rector	05/21/2024	Nv Environmental Protect	300.00	20002523-7450		Permit fee.
Ronnie	Rector	05/21/2024	Wf4nvenvirop	7.50	20002523-7450		Permit fee.
Ronnie	Rector	05/22/2024	Nv Environmental Protect	200.00	40425293-7415		Annual Bike Park SWPPP permit fee
Ronnie	Rector	05/22/2024	District Health Aqgm	179.00	40425293-7415		Permit to operate generator at WPS 4-2/5-1

Procurement Card Transactions, continued

<u>Cardholder First Name</u>	<u>Cardholder Last Name</u>	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
Ronnie	Rector	05/22/2024	Wf4nvenvirop	5.00	40425293-7415		Annual Bike Park SWPPP permit fee
Diana	Robb	05/14/2024	Nv Environmental Protect	40.00	20002297-7680		Meter tech NV drinking water distribution operation 1 Certificate
Diana	Robb	05/14/2024	Wf4nvenvirop	1.00	20002297-7680		Meter tech NV drinking water distribution operation 1 Certificate
Troy	Sanders	05/14/2024	Eb Portuguese Grammar	(60.54)	10001212-7455		Refund from a fraudulent Charge
Don	Shows	05/22/2024	Ca Park Rec Society	47.50	10004378-7340		Renewal Fees
Don	Shows	05/22/2024	Ca Park Rec Society	47.50	39003978-7340		Renewal Fees
Don	Shows	05/27/2024	Southwes	376.97	10004378-7685		Flight
Don	Shows	05/27/2024	Southwes	376.97	39003978-7685		Flight
lvgid	Ski	05/02/2024	California Ski Industry	350.00	30343462-7685		LMOE Conference
lvgid	Ski	05/02/2024	California Ski Industry	350.00	30343462-7686		LMOE Conference
lvgid	Ski	05/02/2024	California Ski Industry	350.00	30343462-7687		LMOE Conference
lvgid	Ski	05/02/2024	California Ski Industry	350.00	30343462-7688		LMOE Conference
lvgid	Ski	05/03/2024	Beardsley Publishing	120.00	30343463-7685		Shuttle for Cutter'sCamp Conference
lvgid	Ski	05/06/2024	Alaska Air	316.19	30343463-7685		Flight for Cutter's Camp conference
lvgid	Ski	05/08/2024	Pandora For Business B	28.95	30343499-7415		Streaming music service
lvgid	Ski	05/09/2024	The Home Depot 3309	242.91	30343462-7415		Supplies
lvgid	Ski	05/13/2024	Adobe *adobe	19.99	30343463-7430		Subscriptions service to edit documents
lvgid	Ski	05/14/2024	California Ski Industry	350.00	30343462-7685		LMOE Conference
lvgid	Ski	05/21/2024	Msftr * E0800878zd	60.00	30343463-7340		Subscriptions service for internal communication
lvgid	Ski	05/23/2024	La Quinta Inn & Suites	94.84	30343499-7685		NSAA National Convention
lvgid	Ski	05/23/2024	La Quinta Inn & Suites	94.84	30343499-7685		NSAA National Convention
lvgid	Ski	05/27/2024	Pga Frisco Front Desk	1 276.23	30343499-7685		NSAA National Convention
lvgid	Ski	05/27/2024	Uber Trip	53.99	30343499-7685		NSAA National Convention

Procurement Card Transactions, continued

<u>Cardholder First Name</u>	<u>Cardholder Last Name</u>	<u>Date</u>	<u>Supplier</u>	<u>Amount</u>	<u>Account Code</u>	<u>CIP Project#</u>	<u>Description of Purchase</u>
Ivgid	Ski	05/27/2024	Reno-Tahoe Airport Auth	50.00	30343499-7685		NSAA National Convention
Ivgid	Ski	05/27/2024	Uber Trip	6.50	30343499-7685		NSAA National Convention
Brooke	Smith-La Fata	05/02/2024	Nevada Vacuum	159.19	30333350 7550		Wide Area Vacuum Repair
Brooke	Smith-La Fata	05/07/2024	Wal-Mart #1648	47.82	30333353 7415		Banquet Beverage Dispenser / Catering
Brooke	Smith-La Fata	05/16/2024	Eplanters.Com	1,911.60	30333350 7550		Building beautification / Wedding Ceremonies
Brooke	Smith-La Fata	05/16/2024	Calendly	206.40	30333350 7310		Facilities appointment scheduling software
Brooke	Smith-La Fata	05/20/2024	Adobe *adobe	19.99	30333350 7310		Adobe signature software
Zachery	Stephens	05/06/2024	The Home Depot 3312	288.89	20002223-7510		Burnt Cedar fence repair and sign repair on sweetwater
Zachery	Stephens	05/09/2024	The Home Depot #3312	165.79	20002223-7510		Burnt Cedar fence repair
Zachery	Stephens	05/15/2024	The Home Depot #3312	76.68	20002223-7510		Burnt Cedar fence repair
Curtis G	Trujillo	05/02/2024	National Ski Areas Assoc	200.00	30343498-7350		NSAA Annual Salary Survey
Curtis G	Trujillo	05/06/2024	Fadv Drug Testing	22.96	10001214-7433		Random Drug Testing Pool Admin Fee
Curtis G	Trujillo	05/06/2024	American Society Of Sa	15.00	10001214-7340		ASSP Chapter Fee
Curtis G	Trujillo	05/16/2024	Southwes	364.97	3034349-7685		ASSP Conference Hotel Deposit-KB
Curtis G	Trujillo	05/16/2024	Southwes	364.97	10001214-7685		ASSP Conference Hotel Deposit-CE
Curtis G	Trujillo	05/16/2024	Southwes	182.48	10001214-7685		ASSP Conference Hotel Deposit-CT
Curtis G	Trujillo	05/16/2024	Southwes	182.48	10001315-7685		ASSP Conference Hotel Deposit-CT
Curtis G	Trujillo	05/27/2024	Southwes	110.01	10001315-7685		SHRM Conference Flight - Chicago
Sarah G	Vidra	05/07/2024	Schedulicity8775820494	34.99	20002738-7330		scheduling software for HHW and E-Waste 2024 season 2024 - October 2024
Sarah G	Vidra	05/13/2024	Sq *lahoe Waterman	29.57	20002899-7415		Volunteer Appreciation
Jim E	Youngblood	05/28/2024	Boot Barn #47	98.12	20002524-7430		Uniform



**INCLINE
VILLAGE**
GENERAL IMPROVEMENT DISTRICT

1
2 INCLINE VILLAGE
3 GENERAL IMPROVEMENT DISTRICT
4 BOARD OF TRUSTEES
5
6
7
8
9 TRANSCRIPT OF HEARING
10 PUBLIC MEETING
11 Live and Via Zoom
12
13 Held at the Boardroom
14 893 Southwood Boulevard
15 Incline Village, Nevada
16
17 Wednesday, June 12, 2024
18
19
20
21
22
23
24 Reported by: Brandi Ann Vianney Smith
25 Job Number: IVGID 45

1 APPEARANCES
2
3 **BOARD MEMBERS PRESENT**
4 SARA SCHMITZ, CHAIR
5 MATTHEW DENT, VICE CHAIR
6 MICHAELA TONKING, SECRETARY
7 RAY TULLOCH, TREASURER
8 DAVE NOBLE, MEMBER
9
10
11 **ALSO PRESENT**
12 SERGIO RUDIN, LEGAL COUNSEL
13 HEIDI WHITE, DISTRICT CLERK
14
15 -o0o-
16
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1 Incline Village, Nevada - 6/12/2024 - 6:00 P.M.
2 -o0o-
3
4 CHAIR SCHMITZ: It's six o'clock on
5 Wednesday, June 12th, kicking off the general
6 improvement -- Incline Village General Improvement
7 District Board of Trustees meeting, being held here
8 at the Southwood Building, beginning with the Pledge
9 of Allegiance.
10 A. PLEDGE OF ALLEGIANCE
11 (Pledge of Allegiance.)
12 B. ROLL CALL OF TRUSTEES
13 CHAIR SCHMITZ: Trustee Tonking?
14 TRUSTEE TONKING: Here.
15 CHAIR SCHMITZ: Trustee Tulloch?
16 TRUSTEE TULLOCH: Here.
17 CHAIR SCHMITZ: Trustee Noble?
18 TRUSTEE NOBLE: Here.
19 CHAIR SCHMITZ: Trustee Dent?
20 TRUSTEE DENT: Here.
21 CHAIR SCHMITZ: And myself, Trustee
22 Schmitz, we're all here. Moving on, then, to item
23 C.
24 C. INITIAL PUBLIC COMMENT
25 MR. KATZ: Thank you. Good evening,

5

1 Trustees. Aaron Katz, Incline Village. I have
2 several written statements that were given to be
3 included in the minutes.
4 Well, again the District is not being
5 properly managed. I'm surprised to see Mr. Magee
6 here, I thought he had resigned. Well, I think we
7 lost him at some point in time. So you're going to
8 try again, utilize the same procedure to replace
9 Mr. Magee? Didn't Einstein tell all of you you're
10 insane in the membrane?
11 You need two GMs, in my opinion, one for
12 running the GID, and other for running your
13 wonderful businesses. That means another 500,000 a
14 year annually for the second GM. And another
15 500,000 in those phony central service cost
16 transfers to make up for the overspending.
17 Didn't Mr. Magee say all district
18 divisions need to pay their fair share? So we're
19 going to have to sock it to golf for another 500,000
20 of the central services, and that means more
21 recreation fee subsidies, and that means more losses
22 on the financials for the golf, which some people
23 don't think are fair.
24 Then we have Mr. Cripps, where's the
25 central service cost plan, Mr. Cripps? Doesn't the

7

1 DR. WYMAN: Andrew Wyman, 30-some-odd-year
2 resident, most of the time.
3 Let me read. When you've been away for
4 several months as I have, you return to this land of
5 surpassingly glorious beauty and wonder yet again,
6 how did this all come to be? It's almost spiritual.
7 How fortunate are we the few who get to experience
8 this majestic. And how sad it is no know that
9 humans, we, the people, in all our glory who have
10 the inherent capacity to mess it all up.
11 There's an IVGID flyer at the desk outside
12 this very room which shouts: We are building
13 community.
14 Really? Is that what these last several
15 months have been about? I think not. Look at all
16 those pretty plaques behind you enumerating the
17 virtues of IVGID. IVGID aspires to be a caring
18 community looking out for the needs and desires of
19 its residents. All well and good.
20 But wait, we're all just human beings,
21 capable of joy and pain, of both heroic deeds and of
22 unsavory behavior. We're capable of moral
23 shabbiness, of petty vindictiveness, of denigrating
24 those with whom we disagree. We have great
25 difficulty accepting suffering without retaliating.

6

1 NAC say it was due before the tentative budget?
2 Doesn't the NAC say it must be attested by you?
3 I've been asking for it three times and
4 nobody is giving me the plan. What do you have to
5 do, another public records request to get something
6 simple like this? If the guy can't do his job, get
7 rid of him. Now, you can alternatively instruct Mr.
8 Cripps to attest the plan and turn it over, now.
9 Okay. Let's talk more ways. You've got
10 on the calendar the IVGID quarterly. Kill it.
11 You've got on the calendar spending up to \$209,000
12 on a beach house that we already know is going to
13 run \$16 million. We already know none of you are
14 going go for anything like that, so why are we
15 blowing 209,000 to get some design drawings,
16 something that will never be done?
17 I think the time has come to give the
18 beaches back to the people. If you read the Beach
19 Deed, the people have the right to the beaches.
20 IVGID's only there as a steward for our behalf, and
21 it's doing a crappy job. I'm sure we can do a much
22 better job ourselves, and it's easy: Turn it over
23 to us, we'll handle our own beach house.
24 Like I said, you can't properly manage the
25 District. Thank you.

8

1 We sometimes have a hard time living with each other
2 as neighborhoods. In brief, we're all fallen.
3 Tonight I want to address just one example
4 of our common dilemma. Sheila Leijon last worked
5 for IVGID as the Director of Parks and Recreation.
6 Before that, she had several other positions at
7 IVGID spanning, I believe, some 30-odd years. Beyond
8 IVGID, she raised a family here together with her
9 husband, and participated in and started several
10 civic community organizations.
11 I will tell you this is: During my years
12 here, Sheila and I, together, created two, tendered
13 two programs for IVGID. We started the Fireside
14 Chats that was then at Sierra Nevada College. We
15 even interviewed or own Aaron Katz after overcoming
16 the college's reservations. And we once had a
17 overflow crowd for some 200 people for another
18 evening event. Sheila and I also started the
19 Senior's Conversation Cafe, a venue which is still
20 going strong all these years later. I have always
21 known Sheila to be a person of consummate ability
22 and integrity. She's a true professional. If she
23 says "I won't do this," she has a principled reason
24 for it.
25 And yet after all she has done for IVGID,

9

1 she's forced into an early retirement. How unfair,
 2 painful, how hurtful, how grievously unnecessary.
 3 We can do better, a lot better. To do that, we have
 4 to realize were all in it together.

5 CHAIR SCHMITZ: Livestream or online?
 6 MS. CARS: Linda Cars, 625 Lariat Circle.
 7 IVGID is proposing to hide the location of
 8 the public areas for free speech on IVGID property.
 9 For example, voter registration or drive to inform
 10 the residents would be hidden from the general
 11 public and citizen's rights to the democratic
 12 process will be thwarted. For example at the Rec
 13 Center, one would only be able to set up an
 14 information for local initiatives or a voter
 15 registration booth on the median on the east side of
 16 the parking lot. This is ridiculous.

17 The public should be made aware that these
 18 recommended changes are specifically on the agenda
 19 to limit the community's right to the democratic
 20 process. It is self-serving and offensive. Why was
 21 time and money wasted on a study regarding this
 22 matter?

23 A study of the revisions, locations of
 24 public comment is a slap in the face to the
 25 residents of Incline Village as the locations are so

10

1 far removed from the public that this is a joke.
 2 This is a bias agenda item and a public hearing
 3 should be held prior to a vote.

4 As stated at the May 8th meeting so
 5 eloquently by another resident, it is clear that
 6 Chair Schmitz is serving the interest of herself and
 7 a few friends and ignoring the needs of thousands of
 8 people in the community. This is unnecessary
 9 change, and your focus should be on the important
 10 needs of the community and items that are of benefit
 11 to the people who live and work here.

12 We have heard from reliable sources that
 13 Bobby Magee has resigned with a 120 days' notice.
 14 We expect that the Board will provide an update
 15 tonight on this significant event as it has not yet
 16 been publicly communicated.

17 We also hope that you, Sara, Matt, and
 18 Ray, will provide judicious wisdom and promote from
 19 within the community an immediate replacement.
 20 Please listen to Trustees Noble and Tonking on our
 21 views and seriously consider them. A few names that
 22 comes to my mind would be Sheila Leijon, Susan
 23 Herron, Bill Horn, Joe Wolf, Mike Bandelin, just to
 24 name a few.

25 You can begin looking hard at the

11

1 dedicated staff, and they're definitely experienced
 2 people, that could assume this job in the interim.
 3 You do not need to hire expensive consultants. Use
 4 the District money judiciously. Do not continue
 5 throwing away money on contractors and consultants.

6 Thank you.
 7 MR. DOBLER: This is Cliff Dobler.
 8 I'm going to try to do this without notes.
 9 First of all, I'd like to refresh your memories of
 10 the word "insane," and definitions are fantastic,
 11 strange, or ridiculous.

12 Now, tonight on the agenda, we have G 1
 13 where we want to spill out another \$87,000 to an
 14 architect to continue with the beach building that,
 15 based on the last estimate, is \$16 million. I'm
 16 sorry. Pardon me. It's -- yeah, \$16 million.

17 Now, the idea is is that just for
 18 a minute, take off your thinking caps and actually
 19 think about this, that you have a restaurant, and in
 20 that estimate by Core Construction, you got \$650,000
 21 for kitchen equipment. Now, if you go shopping and
 22 say, I want to buy kitchen equipment for \$10,000
 23 apiece, could any of you come up with 60 items?
 24 Now, within the budget and the plans, there's an
 25 espresso machine because everybody should get

12

1 espresso when they go to the beach. Now, this is
 2 absolutely absurd.

3 It was never meant to be a CMAR contract
 4 or -- it was supposed to be competitively bid.
 5 There is nothing unique about this project at all.
 6 We need to scrap this, send the engineers home, and
 7 start from scratch again. To spend money like this
 8 for such a silly thing and for pricing that you
 9 can't verify, you must be out of your minds.
 10 Anyways -- or that you're insane.

11 Thank you.
 12 MR. WRIGHT: Frank Wright, Crystal Bay.
 13 Well, it looks like we have a mess, mess,
 14 mess going on at the IVGID center.

15 First of all, we need a new general
 16 manager who is competent, who has run businesses,
 17 who knows what he's doing. And there's people in
 18 this community that would fill that very easily and
 19 very well, that I think we're going to do something
 20 stupid and go outside and bring in another person
 21 who has no clue about anything that goes on here and
 22 you're missing opportunities.

23 Suggestions? Well, there's board members
 24 that are pretty dang astute to what's going on. Mr.
 25 Tulloch, not you Mr. Noble. Mr. Tulloch could do

13

1 it, very easily.

2 But, you know, if you really care about

3 our community, you will stop blowing the money and

4 doing the stupid things and putting people in power

5 that have no business being in power. It's beyond

6 my comprehension.

7 As far as the budget and the new rec fee,

8 I'm opposed to it. It's wrong. There's nothing

9 that comes to the property that's of any value. I

10 know you need the money, but you try to sock it to

11 the residents again.

12 The residents own all these facilities.

13 Why are we paying to use them? It doesn't make

14 sense to me. I just as soon take that \$150 you're

15 going to charge me and give it to charity than to

16 give it to you guys, because you'll blow it.

17 Anyway, think about what you're going to

18 do. Think how you're going to do it. We have a

19 problem going on here. Talk to you later.

20 MR. BELOTE: That was our last public

21 comment online.

22 CHAIR SCHMITZ: That will close out agenda

23 item C. Moving on to item D.

24 D. APPROVAL OF AGENDA

25 CHAIR SCHMITZ: Are there any requests for

15

1 Manager of Golf Sands about the new menu out at The

2 Chateau, and the menu has been very well received,

3 and he's gotten a tremendous amount of positive

4 feedback on that. However, he did state that is

5 still under evaluation, and he is still evaluating a

6 number of things related to the food and beverage

7 operations that he does intent to bring forward to

8 the Board in the near future.

9 Obviously with the budget being approved,

10 the finance department immediately shifted gears and

11 starting working on year-end closing processes and

12 have started to focus on the audit.

13 And so the interim audit is scheduled to

14 begin in July, and that has been agendized on the

15 Audit Committee agenda as well, so we will be

16 providing the Audit Committee with an update on

17 activities related to that.

18 And then, finally, as we roll into

19 construction season, I talked to interim Director of

20 Public Works Nelson, and she's indicated that things

21 are really ramping up and projects are starting to

22 take shape all over the District. They're quite

23 excited about moving a number of these projects

24 forward and bringing the Board close-out reports in

25 the near future.

14

1 changes to the agenda?

2 TRUSTEE TULLOCH: I'd like to move consent

3 item number 2 to general business.

4 CHAIR SCHMITZ: Any other requests? Does

5 anyone have an issue with moving that to general

6 business number 1?

7 Seeing none, the agenda will be modified.

8 Consent calendar item F 2 will be general business

9 number 1. Moving on.

10 E. REPORTS TO THE BOARD

11 E 1. General Manger's Monthly Report

12 CHAIR SCHMITZ: The General Manager's

13 monthly status report, it can be found on pages 4

14 through 16 of the board packet.

15 MR. MAGEE: Thank you and good evening.

16 Obviously, as I'm sure you noticed in your packets,

17 a little bit light on the written reports from the

18 venue manages this month as we've been focused on a

19 lot of other things.

20 And so I did want to highlight a couple of

21 items that I have heard from some of the venue

22 managers. Both golf courses are now open and

23 running smoothly. And, candidly, I've gone out

24 there a couple of times, and they've been absolutely

25 packed with people. And I've talked to General

16

1 That's all I have for my monthly status

2 report, but I'd be happy to answer any questions the

3 Board may have.

4 CHAIR SCHMITZ: Questions?

5 TRUSTEE DENT: General Manager Magee, on

6 page 6, we discussed \$612,000 in revenue generated

7 from the golf fees, merchandise, and food and

8 beverage. Do we know how we did there? We always

9 seem to talk about our revenues, there's been a

10 history of that since I've been on the board. We

11 never want to talk about our expenses and so, bottom

12 line, I don't know, maybe we had a million dollars

13 in expenses and this is a terrible number to be

14 reporting, but I don't know based on what's written

15 down here.

16 MR. MAGEE: Sure. I know that Mr. Sands

17 is in the bullpen, and I'm going to need an assist

18 from him on that particular time.

19 TRUSTEE TULLOCH: That would be helpful.

20 I've got some questions on from Mr. Sands as well.

21 CHAIR SCHMITZ: While we're waiting for

22 Mr. Sands, are there any other questions for

23 Mr. Magee that could be covered?

24 TRUSTEE TULLOCH: Yeah, I've got a

25 question on the fleet numbers for interim Director

17

1 Nelson.

2 CHAIR SCHMITZ: Mr. Sands, the floor is

3 yours.

4 TRUSTEE DENT: On page 6 of the board

5 packet, you referenced \$612,000 in revenue. I'm

6 just curious how we did there? Do we have expenses,

7 do you know what our profit was? Did we lose a

8 bunch of money, but we're excited about having

9 \$600,000 in revenue?

10 MR. SANDS: Absolutely that is purely just

11 a revenue-driven dollar amount. We are looking at

12 labor cost, overhead costs, and building a

13 end-of-the-month report for the end of June. That

14 is compiling, in the works.

15 That will be presented and available,

16 hopefully, by the end of the month.

17 TRUSTEE DENT: So we're building an

18 end-of-the-month report for June or for May for

19 expenses.

20 MR. SANDS: It will be for the both of

21 them.

22 Since we opened golf May 10th, food and

23 beverage little bit later, we've only had a certain

24 number of pay periods that have hit the financials.

25 So I wanted to make sure I had a clear picture of

19

1 assuming there's been a major purchase of Play

2 Passes in May?

3 MR. SANDS: Correct. That's what I

4 believe how the historical, how it has always worked

5 out, this is just exactly what we've pulled in for

6 this moment, yes.

7 TRUSTEE TULLOCH: Perhaps you can help,

8 then, with the revenue numbers. I just went back

9 through the budget that we prepared ten days ago,

10 and basically the projection for Championship

11 Golf is 4.8 million a year, and for facilities,

12 which I believe is also part of your remit, was 2.09

13 million a year.

14 Now, basically on our run rate,

15 effectively your golf season is five months. It's

16 really four big months and two half months,

17 effectively. I think that's realistic.

18 Basically on that budget projection for

19 next year, you need to be making 918k a month just

20 for golf, for Championship Golf, and another almost

21 175k a month from facilities fees. That would be

22 the run rate of 1.15 million a month, which would be

23 a comparable month.

24 When we add in the Mountain Course as

25 well, that would be a run rate of 1.45 million a

18

1 that being presented.

2 TRUSTEE DENT: That's fair.

3 TRUSTEE TONKING: Quick question: When

4 you do that, can you compare to what our revenues

5 looked like in the prior years?

6 That would be most helpful since we

7 changed fees around --

8 MR. SANDS: Absolutely.

9 TRUSTEE TULLOCH: I have -- can you

10 clarify, does that revenue, does that include --

11 that 612k, does that include prepayment of season

12 passes and Play Passes?

13 MR. SANDS: Yes, sir, it does.

14 TRUSTEE TULLOCH: Does that include the

15 full amount or just the allocated amount? I seem to

16 recall that the Play Passes are allocated so much,

17 so most of it goes into next year's financials.

18 MR. SANDS: Yes. So as it hits our budget

19 and financials, it's kind of on a use basis, so it

20 is spread out over the entire operation through a

21 season. This is just the up-front, bulk purchases.

22 As I get more familiar with that system,

23 it will be spread out throughout.

24 TRUSTEE TULLOCH: So the revenue number

25 for the month would be much lower, because I'm

20

1 month during the main -- the four main golf months.

2 Yet we've only taken -- understanding that this has

3 been a short month, two-thirds month, if I

4 extrapolate that 612 over -- for a full month, it

5 would be 918k in revenue, but also we'd have to

6 subtract what is advanced revenue that's not there.

7 That leaves me a little bit concerned if

8 we're projecting -- you've got target at 1.45

9 million a month over the next four months,

10 basically, to make the numbers.

11 I'm concerned if we're starting -- if

12 we've been busy and we're starting at that, a fairly

13 low number, let's say 500k of that is realistic of

14 the 612k, it seems like we're worryingly short of

15 where he need to be.

16 The only reason I bring it up is because,

17 my experience, the longer you leave things going

18 wrong, the less chance you have in a short season,

19 you have less chances to take corrective action.

20 I'm just flagging up as a concern.

21 MR. SANDS: Understood. And I hear you

22 loud and clear.

23 TRUSTEE TONKING: My other thing is, I

24 think I spoke about this when he did our pricing on

25 this, when you give your month end, can you also

21

1 give me the pass breakdown by pass type and how many
 2 were purchased in comparison to previous years.
 3 MR. SANDS: Absolutely.
 4 CHAIR SCHMITZ: I will add to the laundry
 5 list of things to include in your report, play mix
 6 as well as utilization. Trustee Tonking requested
 7 comparison to last year, there should also be
 8 comparison to budget. And I think that we should
 9 see food and beverage and merchandising broken out
 10 from golf operations.
 11 So those -- if those things could be
 12 included in that monthly report, that would be
 13 informative.
 14 MR. SANDS: I will take that as direction.
 15 CHAIR SCHMITZ: Anything else for
 16 Mr. Sands?
 17 Moving on, you had questions for interim
 18 Director Nelson. She's here. Go ahead with your
 19 question.
 20 TRUSTEE TULLOCH: Looking at fleet numbers
 21 where you've got 400 hours, preventive maintenance,
 22 and 443 corrective maintenance. Can you tell me, do
 23 the fleet mechanics work a 40-hour week?
 24 MS. NELSON: A 40-hour week.
 25 TRUSTEE TULLOCH: If I recall correctly,

22

1 there's eight mechanics?
 2 MS. NELSON: I'm only counting six.
 3 TRUSTEE TULLOCH: Okay. That's better. I
 4 seem to recall eight plus a superintendent, a fleet
 5 superintendent.
 6 MS. NELSON: I'm only counting six. I'll
 7 verify.
 8 TRUSTEE TULLOCH: If you can.
 9 What's the utilization rate on that?
 10 Because typically in a commercial operation, you
 11 expect 7.5 hours of productive work a mechanic per
 12 day working. I was working on the eight mechanics,
 13 so I apologize if I've gotten the numbers wrong.
 14 Working on the eight-mechanics basis, that
 15 was like a 60 percent productive time. If it's six,
 16 it becomes a bit better. Just looking at next
 17 year's targets as well.
 18 I just wanted to make sure we're getting
 19 --
 20 MS. NELSON: I will bring it back.
 21 CHAIR SCHMITZ: To clarify what Trustee
 22 Tulloch is looking at is productivity percentages on
 23 that.
 24 MS. NELSON: I'll go ahead and just add
 25 those on this report. Yep.

23

1 CHAIR SCHMITZ: I'm going to go back to my
 2 favorite question: When are we going finish phase
 3 one of the bike park?
 4 We've talked about the permits and
 5 whatnot. Are we going to finish that phase one work
 6 prior to the expiration of the permits?
 7 MS. NELSON: We actually have a meeting
 8 with a bike park representative, the engineering
 9 department, as well as a representative from ITF, to
 10 figure out our path forward.
 11 From the District's standpoint, we need to
 12 have the irrigation put in and the BMPs put in so
 13 phase one can be complete. So we're going to try to
 14 line out how we move forward, and it may look
 15 differently than the path we've gone before because
 16 it was not financially sustainable, if that make
 17 sense.
 18 CHAIR SCHMITZ: My question with that is I
 19 don't believe that that project is on our CIP list
 20 and our prioritized list, so if this has to be
 21 completed, I'd like to understand what projects are
 22 going to slide because this has to be done prior to
 23 the expiration of the permits.
 24 We have to have some tradeoffs, and I
 25 think it's important for the Board at least to be

24

1 informed on that.
 2 MS. NELSON: After this meeting, I'll have
 3 a better idea of how we are able to facilitate the
 4 project, then I can tell you whether things are
 5 going to slide or not.
 6 CHAIR SCHMITZ: Any other questions?
 7 Moving on relative to the General
 8 Manager's report, are there other questions or
 9 discussion from the Board?
 10 I have few things. I would like to
 11 request that we have these, they're very helpful, I
 12 will request that we have them from the marketing
 13 department, the IT department because I'd like to
 14 know where we are with the website redesign project,
 15 I'd like to know where we are with the point of sale
 16 assessment project, and we don't have any
 17 information on that. Also the Director of
 18 Administrative Services as far as the
 19 accomplishments that are being fulfilled through
 20 that. I think we should have one from each.
 21 I'm noticing that still don't have on the
 22 District's website financial reports beyond
 23 March 31st. So if we could please get timely
 24 postings of our financial reports. I believe that
 25 we are to schedule our quarterly report for our CIP

25

1 projects, and I think we're, maybe, behind on that.
 2 As it relates to OpenGov, where are we
 3 with OpenGov? And just to make people aware, the
 4 OpenGov page tells people, instructs people to call
 5 Jerry Ike, so I think if that could please get
 6 updated. But there's also no CIP plan posted
 7 relative to our budget.
 8 Those were sort of my things that I either
 9 didn't find or wanted to request that we get onto
 10 our long range calendar, and that is -- I missed
 11 stating that we need to have our financial reports.
 12 We haven't discussed a financial report in months,
 13 and we need to get that on our agenda for the next
 14 meeting. I will make a note of that.
 15 Any other comments relative to my
 16 comments?
 17 Seeing none, we will close that out and
 18 move on to item E 2.
 19 E 2. Process for Managing the Fiscal Year
 20 '24/'25 Budget
 21 CHAIR SCHMITZ: The verbal report on the
 22 District General Manager's process for managing the
 23 fiscal year '24/'25 budget as set by the Board of
 24 Trustees.
 25 MR. MAGEE: On May 31st, 2024, the IVGID

26

1 Board of Trustees approved a budget for fiscal year
 2 '24/'24. Staff submitted the District's 4404 LGF
 3 state forms, which were signed by most of the
 4 trustees, and we are in full compliance with the
 5 NRS.
 6 On June 3rd, at my direction, staff began
 7 working on their budgets in order to operate within
 8 the budget that has been set by the Board of
 9 Trustees.
 10 As of today, June 12th, staff continues to
 11 work on this project, and I will be providing
 12 updates within the General Manager's status reports
 13 on all of our efforts. We're looking at a large
 14 number of things that could potentially fit within
 15 this budget. Staff and I are confident that we will
 16 be able to operate within the budget that has been
 17 approved by the Board of Trustees.
 18 And just as a couple of examples on things
 19 that we're already looking at in another item on
 20 tonight's agenda, the IVGID Magazine item
 21 presentation will explain staff's efforts to make it
 22 completely cost neutral to the District. As to a
 23 sample budget report, the finance department is
 24 working on that, and they plan to present it at the
 25 next Board of Trustees meeting so that the Board

27

1 will have an opportunity to see what these reports
 2 are going to look like moving forward. And then,
 3 currently as part of the process, we're evaluating
 4 all options, and do anticipate being able to bring
 5 forward some concepts to the Board in the near
 6 future.
 7 Be happy to answer any questions.
 8 CHAIR SCHMITZ: Questions?
 9 TRUSTEE TULLOCH: I would like to
 10 understand what process we're putting in place to
 11 stop the situation we saw this year during the
 12 budget process where we saw three or four venues,
 13 departments, whatever they're called this week, had
 14 exceed their wages and salaries budget by anywhere
 15 from 25 to 50 to 60 percent.
 16 I'd like to understand what mechanisms are
 17 being put in place to stop that happening, to stop
 18 things like capital just being moved into fund
 19 balance and being back into operations, and how
 20 we're actually going to actually enforce that.
 21 Also, we've got some pretty aggressive
 22 revenue targets, as discussed with General Manager
 23 Sands, what early warning mechanisms are we putting
 24 in place? Because it's all very well talking about
 25 it, but we're two weeks away from moving into the

28

1 new budget period and we still see nothing concrete.
 2 And, quite frankly, when I saw some of the
 3 overspending columns during the budget process, it
 4 was frightening.
 5 MR. MAGEE: One of the things that Mr.
 6 Cripps and I have talked about repeatedly is putting
 7 the departmental budgets back into the department
 8 heads' hands, and working collaboratively with them
 9 to make sure they understand where their budget is
 10 at all times. And that has been a common complaint
 11 among the directors since I've been here, is that
 12 they didn't have that information and weren't sure
 13 that they were properly managing to their budgets,
 14 wished to be able to do that.
 15 And so that's part of the process that
 16 Mr. Cripps has put into place now. These reports
 17 that you'll see at the next meeting, those are going
 18 to be provided to the department heads on a periodic
 19 basis. It is the intention of the finance
 20 department to sit down and work with each department
 21 moving forward each and every month on where they're
 22 at and how to control these costs and make sure that
 23 they do come in under budget. And then those
 24 reports will be provided back to the Board, as
 25 previously requested, each and every month.

29

1 We are putting controls in place to ensure
 2 that those types of activities do not happen in the
 3 future.
 4 TRUSTEE TULLOCH: That's encouraging.
 5 Hopefully we will see that. So that will be in
 6 place.
 7 I would also strongly recommend that -- my
 8 experience, my normal business experience is when
 9 you do your monthly rereviews, it's not just with
 10 finance, it's with the general manager as well.
 11 Typically, I've met with the CEO and director of
 12 finance to go over the monthly budget since our
 13 Assistant Director of Finance has no real control or
 14 mechanism to actually manage it, so I would expect
 15 this to be a jewel review process.
 16 MR. MAGEE: Understood. And we'll accept
 17 that as direction.
 18 CHAIR SCHMITZ: Any other questions or
 19 comments on this?
 20 TRUSTEE TONKING: I want to thank you for
 21 putting this together. I think this will be
 22 helpful.
 23 CHAIR SCHMITZ: I'd like to understand
 24 what is the difference between a budget report and a
 25 statement. Aren't our financial statements supposed

30

1 to be reflecting and reporting against budget?
 2 MR. MAGEE: Yes. What -- so, yes.
 3 The budget reports that you will be seeing
 4 are essentially what we in the finance department
 5 call "estimated actuals," so it's a little bit
 6 different. The financial reports show the actuals
 7 to date, where the estimated actual will take into
 8 consideration not only the actual to date but where
 9 we think we're going to be.
 10 You'll see a number of items in a budget
 11 report that look a little odd. For example, you
 12 typically prepay insurance for the entire year, and
 13 so after one month you're going to see that line
 14 fully expended, but you won't see any costs in that
 15 line for the remainder of the year.
 16 That's the information we will able to
 17 provide to the department heads and to the Board
 18 moving forward as part of the budget reports.
 19 CHAIR SCHMITZ: I'm very concerned about
 20 the general fund salaries and wages. And I took the
 21 liberty to put together a spreadsheet with what all
 22 of the current full-time, fully burdened positions
 23 are, it doesn't include any of the seasonals, and
 24 it's already \$725,000 higher than what the approved
 25 budget is.

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1 I'd like for you to formulate a plan and
 2 inform the Board as to how this gap issue is going
 3 to be addressed.
 4 We don't need to talk about this in
 5 detail, but these are all of the full-time positions
 6 within the general fund, and some of positions are
 7 allocated in and some are allocated out. For
 8 instance, if you look up at the top in the red text
 9 where it shows marketing, two positions are only
 10 hitting the general fund by 5 percent of their
 11 salaries and wages. The rest of it is being charged
 12 out to different venues for their marketing efforts.
 13 The other thing that was added in is the
 14 director of Parks and Rec has a 10 percent
 15 allocation into the general fund for Parks. So this
 16 is including the general fund including Parks for
 17 fully burdened wages, but it excludes seasonal and
 18 part time. I didn't have those numbers.
 19 I think that'll be interesting for us, as
 20 a board, to understand.
 21 TRUSTEE TULLOCH: Just one follow-up. We
 22 shall see the monthly reports, by venue, basically
 23 in the same format for the same subcategories as we
 24 used in the budget so we can actually -- it's
 25 something we're familiar with, numbers we're

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1 familiar with, and let's see where there's areas of
 2 concern?
 3 MR. MAGEE: I don't want to make a
 4 commitment on the spot that I can't ensure that
 5 that's where the finance department is going. What
 6 I do know is they are fully utilizing the Tyler
 7 Enterprise system at this point, and the intent is
 8 to incorporate that as part of these.
 9 As to what actual formatting looks like, if
 10 the Board is requesting a specific format, I will
 11 communicate that to them. Short of that, I would
 12 think that it would look a little bit different and
 13 more along the lines of what a traditional estimated
 14 actual report would look like and not like the blue
 15 sheets that the Board saw in the final budget
 16 packet.
 17 If the Board has a request, I'm happy to
 18 pass that along.
 19 TRUSTEE TULLOCH: I can't speak for the
 20 rest of the Board, but my request is we spent an
 21 inordinate amount time on the budget, working
 22 through these general categories, and it seems a
 23 reasonable format to actually work through so we can
 24 see immediately where there's variances, rather than
 25 changing the methodology again so we're bamboozled.

33

1 TRUSTEE DENT: I don't know if it's a
 2 question, maybe more of a statement.
 3 With Civic Clerk, is there a setting in
 4 there where the venue managers, say, for their
 5 financial report actually to sign off on reviewing
 6 it? Because I feel like there's a lot of reporting
 7 that comes to us that if it was actually looked at,
 8 and you're like, wow, there's a 60 percent increase
 9 right here, you would have an answer for it if you
 10 were controlling your budget and managing to it.
 11 I think it's important when these reports
 12 go into the packet that staff's already reviewed
 13 them, and they have a majority of the answers. I
 14 understand there's going to be questions, they're
 15 not going to know what we're asking, but I feel like
 16 it's important to come prepared.
 17 MR. MAGEE: Yes. Thank you. I've spoken
 18 to Mr. Cripps about that. That is exactly his plan.
 19 He fully intends to do that. He has been training
 20 staff not only at the director level but down at the
 21 staff level so that these things can be monitored,
 22 filtered up, and that when these reports are
 23 provided to the Board, that directors would be on
 24 site and available to answer any of these types of
 25 questions at any time.

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1 for household hazardous waste collection. The
 2 materials can be found on pages 71 through 80 of
 3 your board packet.
 4 TRUSTEE TULLOCH: We heard during the
 5 budget process that we couldn't possibly cut
 6 anything from the 400,000-odd salary and wages bill
 7 in Waste Not. And I understand there's three people
 8 or three members of staff assigned to it.
 9 Perhaps you can help educate me because
 10 this is -- I was going to say "black hole," but
 11 maybe that's the wrong thing to say with hazardous
 12 waste around it. I'm trying to understand what this
 13 position is for, how often we actually collect
 14 hazardous waste, my understanding, we only collect
 15 hazardous for a few months of the year. Help me
 16 understand what the three people already in the
 17 department do that -- this appears to be just the
 18 actual collection and handover of the waste.
 19 Help me understand a bit more what the
 20 department does so I can understand better.
 21 MS. NELSON: Sure. The household
 22 hazardous waste program we do only during the summer
 23 periods. We collect on Tuesdays, it's all day long,
 24 I believe people sign up online for their
 25 appointments, and it's continuously through the day.

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1 So, yes, that's exactly what we're putting
 2 in place.
 3 CHAIR SCHMITZ: Any other discussion?
 4 Seeing none, we will close out that agenda
 5 item and move to the consent calendar.
 6 F. CONSENT CALENDAR
 7 F 1. Meeting Minutes, 5/20/2024
 8 CHAIR SCHMITZ: The only thing remaining
 9 on the consent calendar is F 1, which is the
 10 meeting minutes.
 11 TRUSTEE DENT: I move to accept the
 12 revised consent calendar.
 13 TRUSTEE TONKING: Second.
 14 CHAIR SCHMITZ: All those in favor?
 15 TRUSTEE TONKING: Aye.
 16 TRUSTEE TULLOCH: Aye.
 17 TRUSTEE NOBLE: Aye.
 18 TRUSTEE DENT: Aye.
 19 CHAIR SCHMITZ: Aye.
 20 Motion passes unanimously. Moving on to G
 21 1, formerly F 2.
 22 G. GENERAL BUSINESS
 23 G 1. HERO Environmental Letter Agreement
 24 CHAIR SCHMITZ: Review, discuss, and
 25 approve a letter agreement with HERO Environmental

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1 We have two staff members that are there
 2 collecting, as well as a third, which is this HERO
 3 position, so it's a supplemental to our staff. And
 4 the reason for the three people is not only for
 5 safety, but just the actual how we are running the
 6 program currently.
 7 And I know during the budget discussion,
 8 this was included in the budget, however that being
 9 said, with our budget being trimmed, this position
 10 might not happen next year. We have an established
 11 program that we're running this year, and we need to
 12 service that. So that's where this like a temporary
 13 worker every Tuesday.
 14 The Waste Not division of Public Works has
 15 three full-time employees. You have one manager and
 16 two employees. Their time, like we discussed during
 17 the budget, is split various ways, and the Tahoe
 18 Water Supplier Association is part of their duties,
 19 and the Tahoe Water Supplier Association is
 20 important to the District and helps maintain or
 21 filtration-exempt status with the EPA and NDEPE. So
 22 we want to maintain that status, and we want to
 23 maintain our position at the Tahoe Water Suppliers
 24 Association.
 25 They do outreach, they hold Earth Day

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1 events, they hold -- they have a booth when we have
 2 the Tahoe Summit. So their outreach is -- a big
 3 part of it is to drink Tahoe tap. It's dog waste,
 4 pick up after your dog. They do litter collection
 5 to help keep the streams and the litter from getting
 6 to the lake. Their whole goal is to maintain the
 7 sustainability of our water source, and that's what
 8 they do.

9 I would be happy to have you come down and
 10 sit with the group and learn more. But I don't know
 11 if that answers your question or you need more.

12 TRUSTEE TULLOCH: That's helpful for some
 13 of it. I understand that the TWSA is a budget line
 14 item, is it not? It's another 200,000 in that
 15 budget on top of the 400,000 that's in Waste Not?

16 MS. NELSON: The TWSA budget is the budget
 17 for TWSA. They are self-funded budget. We are the
 18 housekeeper for that budget, so it's running through
 19 IVGID. All of the entities that have memberships in
 20 the TWSA, that's how we get the revenue. And then
 21 the board of TWSA is one member from each of the
 22 members and they decide how it's spent throughout
 23 the year.

24 TRUSTEE TULLOCH: Yes, that's my
 25 understanding. But we have a separate budget line

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1 item, so the TWSA funding and activities is not
 2 necessarily part of the Waste Not?

3 MS. NELSON: The Waste Not employees
 4 facilitate what's happening at the TWSA, and their
 5 portion of their salary is allocated to TWSA or to
 6 solid waste.

7 TRUSTEE TULLOCH: Okay. So the 400,000
 8 does not cover the full salaries for the
 9 three full-time employees?

10 MS. NELSON: Correct.

11 TRUSTEE TULLOCH: It's actually 600,000
 12 because there's about 200,000 the TWSA budget of 170
 13 or something.

14 MS. NELSON: Right. Because I recall the
 15 400,000 as our revenue from the franchise fee, not
 16 the salaries and wages line.

17 TRUSTEE TULLOCH: Yeah. I think the costs
 18 were exceeding the --

19 MS. NELSON: The overall budget. The
 20 bottom line, not in the salaries.

21 TRUSTEE TULLOCH: And this is request for
 22 15 weeks, so this request is going into the new
 23 financial year?

24 MS. NELSON: Correct.

25 TRUSTEE TULLOCH: Is that part of the

39

1 budget that we passed?

2 MS. NELSON: Yes.

3 TRUSTEE TULLOCH: You said you weren't
 4 sure if it was going to apply this year.

5 MS. NELSON: I'm sorry. Next spring is
 6 what I meant.

7 So because we're looking at our budget and
 8 we need to trim back, we may not be able to start
 9 the, HHW collection until July next year. Just
 10 depends on how we move through our year and where
 11 we're landing, we might have trim that service.

12 TRUSTEE TULLOCH: Okay. Thank you.

13 CHAIR SCHMITZ: Any other questions?
 14 Seeing none, would someone like to make a
 15 motion?

16 TRUSTEE TONKING: I move that we approve
 17 the agreement with HERO environmental as stated in
 18 the staff memo.

19 CHAIR SCHMITZ: Motion's been made. Is
 20 there a second?

21 TRUSTEE DENT: I'll second.

22 CHAIR SCHMITZ: All those in favor?

23 TRUSTEE TONKING: Aye.

24 TRUSTEE NOBLE: Aye.

25 TRUSTEE DENT: Aye.

40

1 CHAIR SCHMITZ: Aye.

2 All those opposed?

3 TRUSTEE TULLOCH: Abstain.

4 CHAIR SCHMITZ: Thank you. Passes four to
 5 zero. Moving on to former G 1, now G 2.
 6 G 2. Beach House 30 Percent Schematic Design

7 CHAIR SCHMITZ: Review, discuss, and
 8 approve the amendment for the 30 percent schematic
 9 design for the Incline Beach House. Can be found on
 10 pages 81 through 90.

11 MS. NELSON: As you're aware, the Board of
 12 Trustees directed staff to obtain additional
 13 proposals from the design team on May 8th to include
 14 a 30 percent schematic design for option B, which is
 15 detailed on page 83 of your board packet, as well as
 16 a proposal for 30 percent schematic design for the
 17 Incline Beach and Ski Beach access project. Again,
 18 the scope is detailed on page 83 of your board
 19 packet. The amendments are attached.

20 I will answer any questions you might
 21 have.

22 TRUSTEE TULLOCH: We've been asked to
 23 approve here another \$50,000 for a project that
 24 we've only -- we've seen one report, the latest
 25 report we've seen is estimated project cost is now

41

1 \$16 million, a project which the Board recently
2 approved 4 million, plus the costs of site access.
3 This is from a contractor that swore blind at the
4 assessment interview that they could produce a
5 proposal within the 4-million budget.
6 We're now seeing -- I saw somewhere in one
7 of the General Manager's report that the Board
8 lifted the cap on the -- removed the cap on the
9 total, and that wasn't my recollection. My
10 recollection is the Board -- yeah, but the Board
11 said they were prepared to spend a bit more.
12 There's a difference between that and just removing
13 any cap.
14 I'm also looking at the Board memo here on
15 page 83 where it says, "The kitchen size will remain
16 the same." I don't recall that being agreed by the
17 Board. That was something that was brought up for
18 debate. Your colleague wanted to debate the Board a
19 bit on it. I don't recall the Board ever saying
20 that the kitchen size would remain the same. I
21 think we all had huge concerns about -- some of us
22 had huge concerns about that.
23 I'm concerned we've been asked now to
24 approve another 50,000 for schematic design, which
25 will probably start, based on the track record so

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1 been presented a proposal from food beverage, their
2 ideas of what they see going on down there.
3 TRUSTEE TULLOCH: The Board may have not
4 presented a proposal, but the Board has certainly
5 asked for that.
6 The original rationale was that the
7 kitchen had to be sized this way so we could retain
8 the existing menu. And then we reviewed the
9 existing menu at the May 8th meeting where your
10 colleague was standing in for you, and the menu's
11 basically hot dogs, hamburgers, and sandwiches. The
12 Board had a question: Why do we need to spend 2.5
13 million-plus on an industrial kitchen for an
14 operation that brings in something around less than
15 50,000 revenue a year?
16 But we still seem to be progressing
17 headlong down this road. I can't -- with my
18 fiduciary hat on, I can't say that seems a good use
19 of money. It seems that we're building another --
20 this is for an operation that runs maybe four months
21 a year at best. This whole thing seems to have just
22 exploded into let's build another Chateau.
23 Basically the feedback from the public is why are we
24 spending that sort of money when all we want is
25 decent bathrooms and a nice open-air bar?

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1 fare, start taking the project up to 20 million or
2 something. I'm trying to understand what we've been
3 asked to fund.
4 MS. NELSON: As you recall on May 8th, the
5 Board did direct to make changes to the original
6 contract. When you make changes to the original
7 contract, then you increase costs by having an
8 amendment. So that is what is reflective here.
9 I understand that the kitchen size will
10 remain the same because in the May 8th discussion at
11 the Board, there is an item in here where staff was
12 being requested to provide more information on the
13 kitchen.
14 And so we're working with food and
15 beverage and General Manager of Golf, as well as the
16 kitchen design professional, and I believe that they
17 will have a proposal to bring back to the Board to
18 show you why the kitchen is the size it is and what
19 they plan to do.
20 So that's basically why we kept the
21 kitchen size the same because we haven't received
22 full Board direction on changing that item. It
23 doesn't really -- I mean, it's a portion of the
24 footprint right now, but we can't make the kitchen
25 smaller because we don't know. The Board hasn't

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1 When I saw the 10 million estimate it was
2 bad enough, but then we see a 16 million estimate
3 with no supporting things. That's all I can say.
4 I will be voting against this.
5 TRUSTEE NOBLE: I'd like to correct the
6 record that the Board has not discussed the menu.
7 At that board meeting, there was a sheet that showed
8 what the current menu is for this year, but there
9 was never any Board discussion on that. I was
10 prepared to do that, and we didn't have that
11 discussion.
12 Also, when we were picking -- going
13 through the proposal process, and I've stated this
14 before, every single one of them, when they were
15 asked what was the most difficult thing on this
16 project, they said the cost. They did not swear
17 that they were going to come in at \$4 million. They
18 all said that that was going to be the most
19 difficult thing to accomplish.
20 And on top of that, now you keep saying
21 \$16 million. That is a figure that was put on a
22 piece of paper that is not at all been discussed by
23 the Board as far as what that would entail and
24 whether or not the Board would even go down that
25 direction. The fact that you keep throwing out this

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1 16 million, it a red herring at this point.
 2 It just -- it gets people's attention, but
 3 it's not based on any reality as far as what the
 4 Board has done at this point with regards to moving
 5 forward with this project.
 6 TRUSTEE TONKING: Trustee Noble answered
 7 my one question about the \$4-million budget because
 8 I heard that that was the situation in a couple of
 9 board meetings in the past, so I just wanted to make
 10 sure, again, for the record, we aren't mishearing
 11 things.
 12 The other thing is with the kitchen size,
 13 my understanding from board direction is that we
 14 wanted to understand. And so we'll be expecting to
 15 see the proposal before this design come in, or
 16 along with it, before making any more decisions; is
 17 that correct?
 18 MS. NELSON: Correct. I don't know when,
 19 whether it's the next board meeting or it's the one
 20 in July, that they will be planning to come back.
 21 TRUSTEE TONKING: Great.
 22 And then from there, it's easy to make,
 23 then, changes, the contractor knows at this time
 24 this is a thought that this may change?
 25 MS. NELSON: Correct.

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1 the more traditional Tahoe look was strictly related
 2 to the roof line. And in one of the previous
 3 meetings, I said, well, budget's increased \$6
 4 million now potentially because we're talking about
 5 changing the roof structure and adding Ski Beach as
 6 far as the safety and access issues there. I just
 7 want to make sure that the team understands, I just
 8 think if we go to the community with one design,
 9 it's a ultra-modern, concrete structure with a flat
 10 roof, we know there's a lot of people that don't
 11 like the houses that are located nearby that look
 12 like that, and I feel like it could receive negative
 13 feedback and then we'd be going back to the starting
 14 point. I just want to let my colleagues know it's
 15 the only reason I brought that suggestion forward.
 16 Regarding the fund balance, I'm not sure
 17 what our current fund balance is that we're
 18 estimated to have at the end of the year, but I
 19 would say maybe that's a closer starting point to a,
 20 yeah, we'll allow the budget to go up, but if we
 21 can't bond this project, which we haven't heard --
 22 we've heard from a prior director of finance that we
 23 can bond. I've asked staff to go look in and let us
 24 if we can bond, because if we can't, we're not
 25 moving this project forward for more than what we

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1 TRUSTEE TONKING: Then I also just wanted
 2 to say that the Board did ask to remove the
 3 \$4-million cap, and to see what the costs were.
 4 That was direction and voted on by the Board, for
 5 clarification to the record.
 6 TRUSTEE DENT: One thing the Board did ask
 7 for was a breakdown on food and beverage, like how
 8 many hot dogs we're selling. I think it's important
 9 to know if we're really just selling a lot of food
 10 around the three weeks, around the 4th of July,
 11 then, perhaps, we don't need to be building a
 12 \$2.5-million kitchen and maybe there's a barbecue
 13 that goes out there. I mean, we definitely want to
 14 be able to serve people better than they have in the
 15 past; I just don't think we need to overbuild for a
 16 few days. Similar to the Board's direction when it
 17 comes to restrooms. We're adding bathrooms here but
 18 we know during 4th of July, we need to bring in
 19 porta potties regardless of what we do.
 20 I think it's important that we keep that
 21 in mind as we work through this process and don't
 22 spend several million dollars more than we actually
 23 need to.
 24 My comments regarding the flat roof,
 25 concrete structure and ultra-modern design versus

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1 have in the bank, whatever that is, nine million
 2 bucks, \$10 million, that would be the new budget
 3 number. It's not \$16 million. We just don't have
 4 the money in the bank, or it's too expensive for us
 5 to run the operations down there.
 6 I touched on the smaller kitchen. I
 7 really want to see the food count on a daily basis.
 8 I could care less what's on the menu. I'm not a
 9 restaurant designer and someone that's going to be
 10 tasting the food. I just want whoever the expert is
 11 on that to do that, but I want to know what the
 12 output is. I feel like that's a really important
 13 number that determines how large of a kitchen we
 14 need.
 15 Then, lastly, the safety and access issues
 16 at both entrances, that is important to move forward
 17 with, regardless of where this building goes and how
 18 big the building is and isn't. We know we have
 19 issues there when it comes to just staff being in
 20 those little boxes that aren't insulated and aren't
 21 heated and aren't cooled, and along with pedestrians
 22 coming in and out and crossing the streets and
 23 stuff. We want to make sure those items are noted
 24 since that now is part of this project.
 25 TRUSTEE TULLOCH: Just to correct the

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1 record, I mean, Trustee Noble is very eloquent
 2 saying, yes, they all said it would be very
 3 difficult to meet budget. Yes, we knew that, but
 4 equally, each contractor was asked -- each bidder
 5 was asked the same thing and they said they could
 6 come in with something for that. This bidder --
 7 once this one -- we selected that, we haven't come
 8 with anything around that. Just to correct the
 9 record.

10 Also on the 16 million red herring,
 11 16 million is not my number. The 16 million is the
 12 number that was put forward by General Manager
 13 Magee, and I can only assume that -- I'm sure
 14 Mr. Magee didn't rule that out of there either. I'm
 15 sure that number came to Mr. Magee from staff.
 16 Correct?

17 MR. MAGEE: That is correct. It came from
 18 staff.

19 TRUSTEE TULLOCH: Thank you. So currently
 20 16 million is the number.

21 TRUSTEE TONKING: What did that 16 million
 22 number entail? Because I believe it was showing
 23 some very different alterations and what had been
 24 proposed on the original one. I was hoping you
 25 could speak to that.

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1 alternatives, because if something is \$4 million
 2 cheaper because of its styling, we may still go with
 3 that because these numbers are getting so large.

4 I don't sign on to say that the design has
 5 to be classic timeless Tahoe. I think that Trustee
 6 Dent wanted that evaluated as what is the cost
 7 comparison.

8 MS. NELSON: And that's where your option
 9 B comes into play. You will have option A that has
 10 preliminarily been determined and then an option B,
 11 and that's what the amendment is for is to show what
 12 it could like if we look more like Burt Cedar or
 13 more of a standard Tahoe timeless-type of
 14 architecture. And then providing a separate storage
 15 for the liquor, for consideration of potentially
 16 hiring concessionaires as opposed to food and
 17 beverage.

18 That's what's driving the amendment, and
 19 that was based off of what was directed at the
 20 May 8th meeting.

21 CHAIR SCHMITZ: I think option A needs to
 22 include the two things that are here, which is
 23 separate storage and no overhead showers. So these
 24 two things are not just exclusive to the Tahoe
 25 timeless design, those were modifications that we

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1 MS. NELSON: Correct. Please keep in mind
 2 that we aren't even at the 30 percent design. The
 3 \$16-million number is an extremely rough number, but
 4 that does include the change in design to have more
 5 of the Tahoe timeless style of a building, and that
 6 accounts for increases in building materials. It
 7 also included the access projects.

8 So, it a rough estimate at this point.
 9 Like I said, we have not received the full 30
 10 percent design.

11 TRUSTEE TULLOCH: One other thing to add
 12 from the original bidders meeting. As I recall,
 13 CORE Construction brought in a kitchen consultant
 14 with them, and their whole pitch was that they would
 15 start the design based on around the kitchen. So
 16 the kitchen was obviously a focal point for them,
 17 which maybe explains why it's running at 2.5 million
 18 upwards so far. Just for information.

19 CHAIR SCHMITZ: I just want to comment on
 20 a couple of things that have already been said.

21 I don't believe that we have made the
 22 decision to go with the Tahoe timeless style, so I
 23 think that it shouldn't be stated to say that
 24 we're -- that's a change. I think it's an option,
 25 it's a choice that we still want to look at

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1 wanted to made to the overall.

2 MS. NELSON: Right. Yeah.

3 CHAIR SCHMITZ: I don't want to go down
 4 the path and get what we've already seen so far
 5 where everything is together in the kitchen when
 6 we've already said that won't work for outsourcing
 7 the liquor and outsourcing food and beverage,
 8 perhaps.

9 I do think that the kitchen, we need to
 10 sit down and seriously start sketching out what this
 11 kitchen is and what the menu knee is, because if we
 12 need to adjust the menu to have a reasonably
 13 cost-effective kitchen -- but I agree with Trustee
 14 Dent, we should be seeing -- I'd like to see some
 15 data on how much money have we made on almost a
 16 weekly basis at the beaches because it helps us to
 17 understand: Is this really just one month or is it
 18 three months from Memorial Day to Labor Day?

19 I think it's important, then, to also
 20 report and say these are the items that are sold the
 21 most and these are sold the least, because we don't
 22 want to design a kitchen around things that we
 23 really don't sell all that often. I think that we,
 24 perhaps, need to refresh the menu a bit, and maybe
 25 that would increase the sales at the beaches.

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1 And one of things that we do, we have
2 something at Diamond Peak, Wild Bill's, it's a
3 barbecue that's set up outside and it has a limited
4 menu, but people seem to really like it.
5 And perhaps we -- when we get this data, I
6 think the data should come first because if we get
7 this data and we see that food sales are on Friday
8 nights only or their only during July, we should
9 really assess what it is that we're trying to
10 design. And I think that we really should take a
11 hard look at that before we start jumping to the
12 next step.
13 The other thing is, from my perspective, I
14 didn't understand, but I'm really uncomfortable that
15 we are in a situation where we can't go out and do a
16 competitive bid with the design, because it seems
17 like the costs just keep going up and we're locked
18 in with a single vendor. I guess it's hindsight,
19 but it's just a growing concern of mine is that
20 we're locked in whatever the estimate they come up
21 with.
22 TRUSTEE DENT: I'm concerned. I feel like
23 the sustainability of all of this is one huge
24 question mark when it comes to running these
25 operations, and the last thing we need to do -- I

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1 could also be used at other venues as and when
2 required so we have a much more useful asset for the
3 District?
4 That would make much more sense. That way
5 we can park it at beach, use it at the beach, and
6 then use it elsewhere.
7 CHAIR SCHMITZ: That's an interesting
8 thought. I have no idea how much those cost.
9 I just have one final question and that is
10 the other concern I have is the separation between
11 the physical bar and the building, and Inline
12 Spirits, have they reviewed that design and have
13 they signed off? Because I don't know whether
14 having that so disjointed ends up being, then, an
15 operational challenge for them.
16 MS. NELSON: I don't know that answer, but
17 I will get that for you.
18 CHAIR SCHMITZ: Thank you.
19 TRUSTEE TULLOCH: Can we look into the
20 food truck option?
21 TRUSTEE DENT: I brought up the food truck
22 option last year, a year ago. I mean, this whole
23 idea was, really, people want to go down there, we
24 need new restrooms, and a lot of people hang out at
25 the bar and a lot of people are all over the beach

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1 mean, I just think it's important for everyone to
2 hear it again, the last thing we want to do is
3 design a structure that is for IVGID to run when we
4 know we lose a lot of money running food and
5 beverage.
6 I think the idea should be do what makes
7 the District money and allows for this to be a
8 little bit more sustainable. Otherwise, every
9 homeowner in town is going to be footing the bill
10 for the operations even more so every single year.
11 When it comes to the design, you said you
12 wanted go to out to design again, potentially?
13 CHAIR SCHMITZ: My comment was really that
14 we can't -- with our design, we don't have the
15 ability to take that design and go out and do a
16 competitive bid on it because this is a design-build
17 contract; correct?
18 MS. NELSON: It is a design-build
19 contract. However, if you cannot negotiate and you
20 can't get there, then you have a jumping off point.
21 So the District does own the design product.
22 CHAIR SCHMITZ: I understand.
23 TRUSTEE TULLOCH: Here's a radical
24 thought: Why don't we spend a quarter of a million
25 bucks on a food truck that can service the beach and

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1 or sitting in their own chairs bringing their own
2 bar to the beach.
3 I'll say what I said last year: I don't
4 know if we really need to be putting a building back
5 and trying to solve a problem today with a solution
6 from 50 years ago.
7 CHAIR SCHMITZ: Any other discussion on
8 the food truck concept?
9 Personally, I think it's worth at least
10 exploring what would it cost, because the idea is
11 unique and it could be used at other venues in the
12 District and at other times, and it could,
13 potentially, offset some additional demand down at
14 Burt Cedar beach also.
15 TRUSTEE TULLOCH: Absolutely. We heard in
16 public comment that there's 650,000 in kitchen
17 appliances, basically commercial kitchen appliances
18 despite what was claimed on May the 8th, commercial
19 kitchen appliances have approximately a 10-year life
20 before their replacement cycle, 10, maybe 20 if you
21 do very well.
22 I mean, even if we spent half a million
23 bucks on the food truck that lasts ten years, we're
24 still ahead of the game, and we have more
25 optionality and more capability of other doing

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1 things. We could even park it over at the Village
 2 Green when we're having events and things.
 3 TRUSTEE DENT: I think this is why it's so
 4 important to understand how the numbers are coming,
 5 is it just a couple days a week, is it really just
 6 that month of July? I think once we have the data,
 7 we can make better decisions or understand what the
 8 problem is we're trying to solve.
 9 CHAIR SCHMITZ: That was some good
 10 discussion. Where are we with this particular
 11 agenda item? Does anyone care to make a motion?
 12 TRUSTEE TONKING: I move that we approve
 13 this item as written by staff.
 14 TRUSTEE NOBLE: Second.
 15 CHAIR SCHMITZ: Discussion?
 16 TRUSTEE DENT: Chair, did we -- are we
 17 just moving forward with this based on this item
 18 with there's no hard cap on a budget? Because I
 19 feel like that would be a mistake. I feel like we
 20 should weigh in on what a budget should be. And I
 21 offered a suggestion of whatever the remaining fund
 22 balance would be at the end of this year, because if
 23 we can't bond this project, we don't have cash for
 24 the project, we can't award the project, so
 25 project's kind of dead before it starts.

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1 another contract, and then a month later say, oh,
 2 gosh, we looked at this and now, given the data,
 3 we're changing course yet again. I don't want to go
 4 and keep reversing course.
 5 So I'm asking you, given our discussion
 6 about this whole food truck idea and the concerns
 7 about the kitchen design and the wanting to
 8 understand the menu and the kitchen and the data,
 9 would it be wiser for us to hold off on that until
 10 the Board has some of that further information?
 11 MS. NELSON: I can only speak from the
 12 project's perspective, and the -- if we hold off on
 13 this, work does not continue on this. So then we
 14 have our original pap, which we would essentially
 15 say we don't really want to move forward, so we're
 16 kind of putting the project on hold, which is fine,
 17 if the Board is not ready to move in a direction and
 18 you need more information.
 19 But you just need to understand the
 20 ramifications that it is delaying the project.
 21 CHAIR SCHMITZ: Let's just be clear for a
 22 second. Is if we haven't yet designed a kitchen and
 23 they're still working on that, there's work to be
 24 done to come back to the Board to give us what we've
 25 asked for, so there's still work that is yet to be

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1 CHAIR SCHMITZ: Agreed.
 2 TRUSTEE TULLOCH: I'll agree. I think
 3 I've pointed out if the huge, strong feedback from
 4 the community is they want decent toilets, that is
 5 the number one, and, yes, there's also various -- if
 6 you've been reading social media, there's a very
 7 strong push to retain the tiki bar. Nobody's
 8 wanting an inside bar and things like that, sit down
 9 bars. That's the two requests that I hear from the
 10 community. Certainly the toilets are a priority.
 11 My difficult is I'm not even sure what
 12 we've been asked to pay for here. We've been asked
 13 to pay for another 50,000 for a redesign. We're not
 14 sure what's being redesigned. It's two months since
 15 we saw original conceptual design.
 16 I don't believe we have the information
 17 here to actually vote on this. I'm trying to
 18 understand what we're actually voting on.
 19 CHAIR SCHMITZ: Given the discussion that
 20 is here tonight, Ms. Nelson, do you feel that it
 21 would be wiser to hold off of actually moving this
 22 forward until staff has time to get us some data
 23 that we're looking for and we can make some further
 24 decisions?
 25 Because I don't want to go and embark on

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1 done to deliver for the Board; correct?
 2 MS. NELSON: I want to say that the
 3 delivery date for the 30 percent schematics is in
 4 July. That will probably be pushed because if we're
 5 talking about completely changing directions and
 6 going with -- whether it's an outside barbecue or
 7 whether it's changing to a food truck, we still have
 8 to have some infrastructure changes for that to
 9 accommodate that.
 10 To me, it sounds like the Board is not in
 11 agreement in moving the project forward at this time
 12 without some additional data, and staff is willing
 13 to bring that data forward.
 14 I just want to make sure that you
 15 understand that we don't want to head the consultant
 16 down the road and then change our mind, because this
 17 amount will then go up.
 18 CHAIR SCHMITZ: What I think part of
 19 what's going on here is these costs have gone up so
 20 much that it's causing us to stop and rethink
 21 things. I think that -- we don't want to get to
 22 say, let's hurry up and complete 30 percent design
 23 in July, and then have our discussion about how the
 24 kitchen is and what have you, and again redesign it.
 25 I think it's important to do it right.

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1 And I think what we're trying to think through, is
 2 given these numbers that are being presented, what
 3 are our alternatives.
 4 TRUSTEE DENT: I agree with you, Chair.
 5 Until we have the information, I feel like
 6 we're just -- we're asking staff to go spend time
 7 and money on something that we don't even know if
 8 that's the direction we want to go.
 9 How long does it take to go pull the
 10 numbers from last summer and get that in a board
 11 packet? I mean, I feel like it may be an hour? I
 12 can Google what a food truck costs and put that in
 13 the board packet. I think Trustee Noble was working
 14 on that.
 15 But I feel like some of these ideas, we
 16 can have this on the agenda in two weeks. I just
 17 think we need a little bit more time now to make
 18 sure we're not wasting your time and everyone else's
 19 time.
 20 MS. NELSON: Right. And we appreciate
 21 that. I just don't know -- maybe General Manager
 22 Magee can tell -- I'm assuming those numbers are
 23 readily available.
 24 MR. MAGEE: I am not sure. I need to get
 25 back to you on that one.

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1 legal counsel?
 2 MR. RUDIN: Yeah. Correct. And the
 3 motion is for approval of the first agreement;
 4 right?
 5 CHAIR SCHMITZ: For the amendment.
 6 MR. RUDIN: So there are two amendments on
 7 the agenda item being discussed as part of this.
 8 TRUSTEE TONKING: The motion's for both of
 9 them.
 10 CHAIR SCHMITZ: Do we have clarity? The
 11 motion has been made according to staff's
 12 recommendation, which is both of them.
 13 MR. RUDIN: Yes.
 14 CHAIR SCHMITZ: Okay. So a motion's been
 15 made and it's been seconded. All those in favor?
 16 TRUSTEE TONKING: Aye.
 17 TRUSTEE NOBLE: Aye.
 18 CHAIR SCHMITZ: Opposed?
 19 No.
 20 TRUSTEE DENT: No.
 21 TRUSTEE TULLOCH: No.
 22 CHAIR SCHMITZ: This will come back at a
 23 later time. Thank you.
 24 Moving on to formerly G 2, now G 3.
 25 G 3. Policy and Procedure 136

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1 TRUSTEE TONKING: You said that there's a
 2 committee who have come together to work on this
 3 kitchen presentation. Are you going to double check
 4 with them to see where they are in their process of
 5 this?
 6 MR. MAGEE: Kitchen committee?
 7 TRUSTEE TONKING: Yeah. I heard it's --
 8 yeah, I heard it was GM Sands, food and beverage,
 9 and then people -- the design people.
 10 MS. NELSON: Engineering and the kitchen
 11 professional.
 12 TRUSTEE TONKING: I was just wondering if
 13 we knew where they were in their process.
 14 MR. MAGEE: I have not asked that
 15 question. I can certainly follow up with interim
 16 Director Nelson afterwards.
 17 CHAIR SCHMITZ: Motion has been made. It
 18 has been seconded. So I think we've had some good
 19 discussion, and my feeling that if we could bring
 20 some of this back at our next meeting, and I've
 21 taken some notes so that we can make sure we're all
 22 on the same page and we get the Board what their
 23 asking for.
 24 Then I'm going to call the question
 25 because a motion's been made and seconded. Correct,

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1 CHAIR SCHMITZ: Review, discuss, and
 2 approve revisions to Policy and Procedure number 136
 3 regarding use of District facilities for expression.
 4 Pages 91 through 117.
 5 MR. MAGEE: To introduce this item,
 6 recently the Board directed staff to look at
 7 potential revisions to Policy and Procedure 136
 8 concerning use of district facilities for expression
 9 as I know that certain activities have created a lot
 10 of complaints from constituents. I know that this
 11 is something that our district counsel has been
 12 working on, so I'd like to pass the floor to him at
 13 this time.
 14 MR. RUDIN: Your existing Policy and
 15 Procedure No. 136 designates certain facilities as
 16 either public forum or non-public forum for the
 17 purposes of First Amendment-type of activities.
 18 Looking at the existing policy, there's a number of
 19 areas where the policy could be restated or better
 20 clarified, and I will start going through some of
 21 the suggested revisions starting at order of
 22 importance.
 23 Your existing policy designates Ski Beach,
 24 Incline Beach, and Burnt Cedar beach as public forum
 25 areas. With respect to the areas that are pictured,

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1 the issue is, of course, that the photos that are
2 attached to Policy and Procedure No. 136 are all
3 overhead photos and there's no demarcation of what
4 the boundaries are for some of these particular
5 facilities, so that is an area where the policy
6 could be improved.

7 Most importantly, as part of the Wright v.
8 Incline Village General Improvement District case,
9 the Ninth Circuit ruled that the District's beaches
10 are not public forum areas and the District is not
11 required to make them available for First
12 Amendment-type of activities given the existing deed
13 restriction.

14 Given that court decision and the
15 ambiguity that exists in the policy regarding what
16 areas of those properties are open for First
17 Amendment activities, one suggestion is that you
18 could eliminate those properties from being
19 designated as public forum area altogether. The
20 court, notably, thought that that was already the
21 case, so much suggestion would be that if that's the
22 intent, that you make that more expressly clear.

23 TRUSTEE TONKING: I read through the case,
24 I'm no legal person so this is just my
25 interpretation, there is a section that a government

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1 owns, will go through that is called a "forum
2 analysis." Areas that have been traditionally
3 opened to the public, such as parks, sidewalks,
4 those kinds of facilities that are basically looked
5 at by courts as the equivalent of the town square.

6 Your powers to regulate those facilities
7 are at your lowest. So you can basically enact what
8 are called "time, place, and manner restrictions" on
9 the use of those facilities. You can't regulate any
10 sort of content. Those facilities are the kinds of
11 areas where you have to make them available for
12 political activity, free speech, public gatherings,
13 public assemblies, subject, of course, to reasonable
14 limits on time, place, and manner. Those are your
15 content-neutral safety regulations, for example. If
16 you have a very small area, you can't allow a
17 thousand people to gather there. A regulation that
18 prohibits people from being in conflict with vehicle
19 traffic.

20 Those are the kinds of restrictions
21 wherein those traditional public forums, you can
22 adopt them and they will be legal, but general types
23 of restrictions intended to -- enacted for the
24 purpose of trying to limit political activity or
25 free speech activity will be subject to what the

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1 may limit properties based on the nature, and
2 there's three different natures, traditional public
3 forum, a designated public forum, and a limited
4 public forum, or it's a non-public forum; correct?

5 MR. RUDIN: Right.

6 TRUSTEE TONKING: And it lists all those.

7 In this conversation, they did ask if that venue had
8 ever been used as a political forum at any point,
9 and at that point it was stated no, to when, then,
10 they felt that that was another reason as to why it
11 couldn't be used. And they also cited that we had a
12 policy in place.

13 So my question is, now that it has been
14 used as a political forum, are we at risk with this
15 decision?

16 MR. RUDIN: Based on the existing case
17 law, I would say no. Again, I think you have a deed
18 restriction that's in place that the Ninth Circuit
19 has upheld in terms of its validity, and it being a
20 legitimate governmental reason for the District to
21 limit First Amendment activity at those particular
22 locations.

23 You are correct that typically courts,
24 when deciding what's sort of restrictions a
25 government agency can impose on properties that it

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1 courts call "strict scrutiny," and once the courts
2 apply that test, it's almost always struck down.

3 Then you have your types of property that
4 the public agency has never or generally does not
5 open to the public. That's your sewer facilities,
6 your public utilities, your governmental buildings
7 that are used to provide services that the public
8 doesn't access or that are restricted to, say,
9 paying customers or things like that. People can't
10 claim a First Amendment right to go protest inside
11 of your, let's say, your indoor basketball court
12 that you only rent out. So those are what are
13 considered non-public forums where as long as your
14 closing them off for a legitimate governmental
15 reason, again, that's going to be a decision that's
16 upheld.

17 And then you have the sort of in between
18 scenarios, which like this meeting here today would
19 be considered a limited public forum, people are
20 provided a comment period, we cannot restrict the
21 content of their speech, but we can limit them to
22 three minutes. We can prohibit them from speaking
23 in ways that are disruptive to the meeting, those
24 are the -- so that's sort of the middle ground.

25 The short answer is given Ninth Circuit

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1 adjudication of the free speech issue and the First
2 Amendment concerns already for the beaches, I'm
3 relatively comfortable with the District taking
4 those off the table.

5 CHAIR SCHMITZ: In addition, we reached
6 out and had special legal counsel review the
7 proposed language that Sergio had put together in
8 this, and they agreed with Sergio's assessment. And
9 the modifications, they felt that it was in the
10 District's best interest to make the proposed
11 changes specifically related to the beaches.

12 MR. RUDIN: Yeah.

13 So the second area that I think the
14 District should address either as part of this
15 policy or otherwise is there is a state statute that
16 says that with respect government buildings that are
17 owned by the District, the District is required --
18 as long as those buildings are open to the general
19 public, the District is required to designate at
20 each public building, either inside or outside of
21 the building, a place for signature gathering. That
22 is a specific subset of First Amendment protected
23 activity.

24 And given that that doesn't necessarily
25 line up with what we the courts do for forum

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1 more appropriate areas that are supposed to be used
2 for free speech activities assemblages and the
3 justification for those kinds of designations would
4 be for you to avoid conflicts between users of the
5 park.

6 As part of the proposed policy, there are
7 areas that have been suggested. Most of them are in
8 parking lots. These use areas were designated in
9 consultation with the General Manager and the Board
10 Chair. Those are areas that are open for the
11 Board's suggestion and feedback.

12 Again, you don't necessarily have to
13 designate specific areas, but it would be a
14 potential tool for the District in terms of managing
15 conflicts between free speech gatherings or other
16 kinds of First Amendment protected activities and
17 your typical uses of your district facilities, for
18 example, if you have athletic fields, you typically
19 would want to designate a location that is not in
20 the middle of the athletic field.

21 CHAIR SCHMITZ: Question for
22 clarification. I thought you said that we are
23 supposed to, on an annual basis, inform -- is it the
24 state or county? -- of where our designated areas
25 are. And with that, then we do have to have

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1 analysis, whether it's traditional public forum or
2 not, you have lots of government buildings that are
3 open to the general public which are not considered
4 a traditional public forum, necessarily.

5 Diamond Peak would be an example of
6 something that I'm thinking of here in particular,
7 because Diamond Peak is open to anybody who wants to
8 show up, pay for a lift ticket. I'm sure you guys
9 have other services at the Base Lodge that are also
10 open to the general public, and so that would be a
11 building that is open to the general public.

12 However, you wouldn't necessarily want to make it
13 available as a place that people can conduct
14 protests, large assemblies, gatherings that are
15 large in size because it would interfere with your
16 operation of the ski resort. And even if you did,
17 you probably would want to designate a specific
18 location in the resort for those kinds of free
19 speech activities. At present your existing policy
20 provides just a very large aerial overview of the
21 resort and even pictures some of your lifts. That
22 would potentially be an issue to consider fixing.

23 And then, lastly, even within your
24 traditional public forums, and that's your parks, as
25 I mentioned, you do have the ability to designate

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1 identified locations.

2 MR. RUDIN: That is correct. The state
3 law does require that you have designated locations
4 for signature gatherings, specifically, at every
5 building that is open to the general public, and
6 that you are supposed to provide that list to the
7 county registrar and the state secretary of voters,
8 I believe, so that information is available for
9 people who want to petition and gather signatures.

10 CHAIR SCHMITZ: To your knowledge, have we
11 done that in the past?

12 MR. RUDIN: I don't know, because as far
13 as I can tell, the District has not had a clear
14 policy on who is authorized to designate those
15 areas.

16 Your other alternative, rather than having
17 a board policy on the subject, is to have a board
18 policy delegating that authority to your department
19 heads or facility managers, so that is a potential
20 way you could handle that and that is how it's been
21 handled in the past.

22 CHAIR SCHMITZ: Or it's maybe not been
23 done, because I don't think we've ever designated
24 areas for any of these activities. I guess we're
25 trying to create a policy that then complies the

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1 state law, it sounds like.

2 MR. RUDIN: Yeah. That would be, I think,

3 the intent.

4 If you do have a policy that is adopted

5 like this, again, I don't think you necessarily have

6 to align your free speech zones with your

7 designations of what areas are open for signature

8 gathering, but you may as well allow people to

9 gather signatures in the same place that you've

10 identified as being appropriate for that First

11 Amendment activity.

12 CHAIR SCHMITZ: Questions?

13 TRUSTEE TONKING: I'm just firmly against

14 this policy, as most people probably know. I am

15 firmly against limiting freedom of speech in every

16 form. I think it puts us to extreme lawsuits,

17 especially when we start going down here.

18 And, also, some of these locations are

19 very unsafe. The Mountain Course is right at the

20 entrance in a blind turn, so I feel like you're

21 running into a big issue there. The Chateau one is

22 in the middle of where we do all of our drop offs

23 for foods and other things, so that's a dangerous

24 location.

25 I just feel like this was not well thought

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1 about the safety and lawsuits that could arise, so

2 I'm a firm no.

3 CHAIR SCHMITZ: Do you have suggestions of

4 where you would prefer they --

5 TRUSTEE TONKING: I'm a firm no in

6 limiting freedom of speech in general.

7 CHAIR SCHMITZ: Okay. But this policy

8 puts us in compliance with state law; correct?

9 TRUSTEE TONKING: We're in compliance

10 currently as well, and I can pull up the SOS statute

11 for you that they've sent as well.

12 CHAIR SCHMITZ: I'm looking to legal

13 counsel to be our legal counsel.

14 MR. RUDIN: Yeah, I mean, there are a

15 number of ways that you can address the compliance

16 with the requirement to gather -- to designate areas

17 on district property that are open for signature

18 gathering. And in the absence of board policy, I

19 would expect that duty to ensure compliance would

20 fall on the General Manager and the department

21 heads.

22 TRUSTEE TULLOCH: I thought we had a

23 policy on it already, I thought we designated zones

24 already.

25 MR. RUDIN: I was not able to locate that

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1 on the District's website or anywhere else. But if

2 it has been adopted in the past --

3 TRUSTEE TULLOCH: I'm surprised.

4 MR. RUDIN: It's this policy.

5 TRUSTEE TULLOCH: I was going to suggest

6 at Diamond Peak, you could make this -- so there's

7 no traffic hazards, we could make the zone at the

8 top of Crystal Peak or something so people have to

9 be motivated.

10 CHAIR SCHMITZ: This policy has been

11 what's been out on the District's, and when Sergio

12 reviewed it, he realized that there's language in

13 here and the fact that we haven't been in compliance

14 with identifying specific areas for signature

15 gathering, which is a requirement.

16 (Inaudible discussion amongst the

17 Board.)

18 CHAIR SCHMITZ: Sergio, would you like to

19 discuss with Trustee Tonking her concerns or address

20 them, please.

21 MR. RUDIN: I mean, I would prefer to

22 address outside the context of a board meeting.

23 CHAIR SCHMITZ: All right. That's fine.

24 Any other comments, questions? Go ahead.

25 TRUSTEE TULLOCH: I know when this was

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1 brought forward last time -- and like Trustee

2 Tonking, I'm a huge believer in free speech. I'm

3 also a strong believer in avoiding free speech

4 turning into harassment, and that maybe a political

5 difference between us in terms of that. I do

6 believe in free speech.

7 Is there any unintended consequences here?

8 I know when this was brought forward previously, I

9 got feedback from several people to be aware in case

10 we were starting down a road that could lead to some

11 unintended consequences, particularly in terms of

12 beach access.

13 MR. RUDIN: I do recall hearing the public

14 comment with respect to the beach access concern. I

15 think that the revisions here that would expressly

16 make the beaches a non-public forum is in line with

17 the Ninth Circuit case law and would further protect

18 the District in terms of the issues of enforcing the

19 restricted covenant, I'm not concerned on that

20 aspect.

21 I am mindful of Trustee Tonking's concerns

22 about limiting free speech unduly. And to that

23 point, if the District just wants to designate all

24 of the parks without a specific use area, that is an

25 alternative that is permissible. You have listed

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1 all the facilities in place, and you could allow
2 signature gathering and you could allow free speech
3 activities at the entirety of the facilities listed
4 in Exhibit 1, if that's the pleasure of the
5 District.
6 TRUSTEE TULLOCH: I am not suggesting that
7 I like the idea of designated areas in terms of
8 that. I just want to make sure because I'm not just
9 responding to public comment, I do get a lot of
10 input from the community the last time with concerns
11 about it.
12 I just wanted to make sure that we didn't
13 go down a path that creates unintended consequences
14 again.
15 TRUSTEE NOBLE: I do support the revision
16 with regards to the beaches consistent with the
17 ruling with the Ninth Circuit.
18 As far as the designations go for several
19 of the facilities, I just think we're setting us up
20 for -- they just don't pass the smell test for me,
21 like with the admin building, the free speech zone
22 is back at the back corner in the middle of nowhere,
23 recreation center, it's in the dirt in the parking
24 lot, and same as with The Chateau for the reasons
25 that Trustee Tonking had reiterated.

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1 in a designated location.
2 If there's a conflict based on the
3 location we picked in the policy, then we may have
4 to change some of our practices.
5 TRUSTEE TULLOCH: Yeah, but if somebody
6 wants to express their freedom of expression, once
7 they express their opinion, that doesn't mean were
8 obliged to give them the primo spot where they get
9 the maximum audience in terms of that. If they
10 express their own opinion, that's a little bit
11 different from actually trying to attract a crowd,
12 is it not?
13 MR. RUDIN: I think you are correct there.
14 And I will say that with respect to this policy, it
15 does govern district property. There are likely
16 sidewalks and other frontages that are county
17 property that the District does not regulate.
18 They're in front of the District property and which
19 are likely going to be utilized by people who are
20 expressing themselves under the First Amendment to
21 protest district policies or practices or anything
22 else that may be of interest to the public.
23 Again, I think it is important that with
24 respect to facilities owned by the District and
25 district policy that you do provide an appropriate

78

1 I think there are better places that --
2 for the safety of people who are expressing freedom
3 expression as well as signature gathering that we
4 can do a better job finding locations that balance
5 that interest with safety.
6 TRUSTEE TULLOCH: Question for Sergio. I
7 mean, we need to guarantee the right to free speech,
8 that doesn't mean we need to guarantee the right to
9 an audience; is that correct?
10 MR. RUDIN: You don't. Yeah, there is no
11 right to an audience.
12 That being said, the restrictions that are
13 imposed by the District, they should be justified.
14 While there is typically -- with regards to time,
15 place, and manner restrictions, the requirements to
16 be content neutral with certainly a designation of
17 location would satisfy. Again, I am mindful that
18 they need to be reasonable and based on a legitimate
19 government interest.
20 Of course, if there are safety concerns
21 with some of these proposed locations based on
22 presently existing uses, yeah, that would be a
23 consequence because we would have to address our
24 existing practices and make sure that they are not
25 conflicting with some who is exercising their rights

80

1 and adequate location for people to make use of the
2 property for First Amendment activities, provided
3 they don't conflict with district operations and
4 legitimate government purposes.
5 CHAIR SCHMITZ: I would add to that that
6 they don't interfere with our recreation users
7 because they're coming here to recreate. It's not
8 just governmental purposes, it's recreational
9 purposes.
10 I have a question for -- Trustee Dent, go
11 ahead.
12 TRUSTEE DENT: I was just going to ask
13 Trustee Noble if we were to -- similar question that
14 Chair Schmitz asked about moving the locations,
15 because you said you were in favor of the idea and
16 updating the policy. Your concern was the
17 locations.
18 If we were to move the admin building from
19 the back to, say, up here where this white truck is
20 out front, would that be something you could get on
21 board with?
22 TRUSTEE NOBLE: Absolutely.
23 TRUSTEE DENT: All right. And then what
24 about -- not where the truck is. I marked up some
25 spots, like just over here in the dirt on the

81

1 left-hand side, outside of the parking lot.

2 Then the other area for Recreation Center

3 would be at the very far end of the drop off, not on

4 the sidewalk, though, like in the grass area. I

5 feel like that sidewalk is for going to the Rec

6 Center, just somewhere in that location.

7 TRUSTEE NOBLE: I think that's a good

8 suggestion. I think the sidewalk there is not bad

9 because it's probably the least-utilized area of the

10 entire entry into the Rec Center.

11 TRUSTEE DENT: And then same goes for the

12 entrance, the fourth -- or, yeah, the third entrance

13 at The Chateau, the third entrance up here between

14 the street and the parking lot so it's not in the

15 roundabout or in the turnaround area for drop offs.

16 TRUSTEE NOBLE: I'm fine with that as

17 well.

18 (Inaudible discussion amongst the

19 Board.)

20 TRUSTEE DENT: I was trying to get away

21 from all operations when it comes to interfering

22 with the golf course as far as cart paths crossing

23 the street. That's why I moved it to the right

24 side.

25 TRUSTEE NOBLE: The question there, it may

82

1 be an embankment, it may not be level.

2 (Inaudible discussion amongst the

3 Board.)

4 TRUSTEE DENT: All right. I'll put it in

5 this little circle that's just inside of it or on

6 the dirt by the tree, right here, one of these

7 spots. If safety's really an issue, let's move the

8 location either here or here. Okay?

9 CHAIR SCHMITZ: That's fine.

10 Trustee Tonking had said that the use area

11 where it is at the Mountain Golf Course that it's a

12 dangerous area.

13 TRUSTEE TONKING: You're coming in, it's

14 too much traffic, the flow of traffic.

15 TRUSTEE DENT: Let's put it right here.

16 Across the street where it's at. Does that work?

17 CHAIR SCHMITZ: Yeah.

18 MR. RUDIN: Works for me.

19 CHAIR SCHMITZ: Anything else?

20 TRUSTEE DENT: No.

21 CHAIR SCHMITZ: We can update these

22 locations. That's where I was going with Mr. Magee

23 to say where would you suggest that they get moved

24 to. I think staff also should weigh in.

25 Mr. Magee, is staff fine with those

83

1 changes?

2 MR. MAGEE: Yeah. I don't have any

3 concerns with any of the changes I just heard.

4 CHAIR SCHMITZ: Appreciate that.

5 Any other discussion, conversation?

6 Anyone care to make a motion?

7 TRUSTEE DENT: I'll make a motion as

8 stated on page 91 with the revisions to the

9 schematics that we discussed.

10 CHAIR SCHMITZ: There's been a motion

11 made. Do I hear a second?

12 TRUSTEE NOBLE: Second.

13 CHAIR SCHMITZ: Motion's been made and

14 seconded. Any further discussion? All those in

15 favor?

16 TRUSTEE TULLOCH: Aye.

17 TRUSTEE NOBLE: Aye.

18 TRUSTEE DENT: Aye.

19 CHAIR SCHMITZ: Aye.

20 Opposed?

21 TRUSTEE TONKING: No.

22 CHAIR SCHMITZ: Motion passes four to one.

23 Moving on to former G 3 now G 4.

24 G 4. Board-Appointed Committees

25 CHAIR SCHMITZ: Review, discuss, and

84

1 provide direction regarding board -- oh, you know

2 what? Would anyone care for a five-minute break

3 before we go on with this? Keep going.

4 So, review, discuss, and provide direction

5 regarding the board appointed -- pages 118 through

6 131. This is being brought forward by General

7 Manager Magee.

8 MR. MAGEE: This item, we currently have

9 two board committees, one is the Golf Committee the

10 other is the Capital Improvements Committee. And

11 since those committees have been formed, we -- I say

12 "we," there's a number staff that have received

13 these requests from the various committee members to

14 clarify their roles. And sometimes they're

15 struggling -- and I've attempted to provide them

16 with direction, and I think that there's a little

17 bit of confusion and struggle with some of these. I

18 know there has been a lot of discussion about the

19 number of golf committee meetings that have

20 happened, and for various reasons I think we needed

21 to have a lot of those.

22 One of the suggestions that I received

23 recently from one of the Golf Advisory Committee

24 members, wouldn't it make sense if we streamlined

25 both of these committees and converted them from

85

1 Board committees to general manager committees as is
 2 allowed in our resolution?
 3 I wanted to flag these, bring these to the
 4 attention of the Board, and mention that I did
 5 receive that request, and that is the staff
 6 recommendation to convert these to manager
 7 committees. Then staff would streamline these,
 8 provide very clear direction to the committees on
 9 what the expectation would be and what they would be
 10 expected to bring forward to the Board as part of
 11 their reports moving forward.
 12 Happy to answer any questions.
 13 TRUSTEE TULLOCH: I'm a very firm no on
 14 converting them to general manager's committees. We
 15 saw what happened with the dog park committee, set
 16 up as a general manager's committee, where it
 17 started -- we're concerned about these committees
 18 developing a life of their own. The general
 19 manager's committee for the dog park is a classic
 20 example of what happened.
 21 These committees were set up as Board
 22 committees for a reason.
 23 In terms of expanding the role for
 24 members, the two or three limited meetings we've had
 25 of the Capital Investment Committee, I've been very

87

1 necessarily budget based, but it's more are we
 2 providing a good product, how do we get better?
 3 With the Capital Improvement Committee, I
 4 feel like what we were discussing when it came to
 5 the Incline Beach House tonight is a classic example
 6 of something that should be in front of the Capital
 7 Improvement Committee and should have been last
 8 fall. We are in the same spot -- pretty much the
 9 same spot, other than issuing a contract for the 30
 10 percent approval in December or January, whenever
 11 that was, as we were a year ago. So nothing has
 12 happened, and we still need a lot of information be
 13 able to make decisions.
 14 I like the idea of using the CIC committee
 15 for vetting some of these projects or working
 16 through some of this stuff so when it comes to the
 17 Board the direction was already carried, the
 18 committee handled it, and the Board's able to
 19 actually take action rather than to ask for more
 20 information.
 21 CHAIR SCHMITZ: I agree that there's a
 22 reason why we set them up as board-appointed
 23 committees.
 24 But I think, perhaps, some of the struggle
 25 has been because the Board haven't given specifics

86

1 clear, despite requests from members to broaden
 2 their roles so they become a pseudo board in
 3 selecting capital projects, I've been very clear, if
 4 you read the minutes of the meeting as well, it's
 5 very clear the role of the committee.
 6 I would also point out that this is a
 7 board-appointed committee, but projects that were
 8 supposed to come to the committee have not been
 9 brought to the committee.
 10 TRUSTEE DENT: I won't repeat his dog park
 11 committee comments, but I feel the same way. Over
 12 the years, we've seen committees just kind of go
 13 sideways or not sure what's going on, but there's a
 14 committee and then this committee's recommendation
 15 and the Board didn't really give any direction, and
 16 then it becomes a little, I would say, divisive as
 17 to what they're actually working on.
 18 When it comes to how I see, say, the Golf
 19 Advisory Committee would be looking at operations,
 20 you're looking at sustainability, you're looking at
 21 the service levels, that's your focus. I don't
 22 think the Golf Advisory Committee needs to be
 23 reviewing the budgets and getting into that level.
 24 I think it's: Do these services work, are we at a
 25 price point or a usage rate? I think it's more not

88

1 to the committees. And we haven't clearly set
 2 expectations, and an example is the Incline Beach
 3 House. Had we specifically asked the CIC committee
 4 to say, look, here's our budget, we need you to look
 5 at options, we need you to challenge the thinking.
 6 Here's what the Board has set out as far as a budget
 7 and what have you, that I think the committee
 8 perhaps could have assisted the Board through this.
 9 I think with Golf Advisory Committee, the
 10 Board didn't clearly say, look, here's what we want
 11 you to deliver to us. We want you to give us
 12 feedback on service levels, we want you to give us
 13 feedback on your ideas for improvements to the golf
 14 courses, what have you. And so they did sort of go
 15 down a path where they thought it was the right
 16 thing, looking at budgets and pricing policies and
 17 the rest of it.
 18 I think that from a Board perspective, we
 19 are looking to solicit input of what changes should
 20 we be making and what capital projects should we
 21 potentially be looking at.
 22 Sort feel that where we've disconnected is
 23 that the Board has not specifically asked these
 24 committees to take on this task or that task or give
 25 us this information, and we've sort left them a

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1 little bit on their own and then they just evolved.
2 And so I would say that we don't have one
3 of these committee meetings until the Board
4 specifically says we want the committee to do this
5 for us.
6 TRUSTEE DENT: I just definitely believe
7 it comes down to communication. You communicated
8 that a lot better than I did. I do not want my
9 colleagues, Trustee Tonking or Trustee Tulloch, to
10 take what I said to be an attack on what they did.
11 I just feel like we could have shaped it a
12 little bit better to set them and the individuals
13 that actually said, hey, yes, I want to be on the
14 committee, shape that conversation a little better
15 and expectations when it came to that.
16 TRUSTEE TULLOCH: I need to go back and
17 look at the original board paper for the Capital
18 Investment Committee, but I'm pretty sure, when we
19 approved it, it said that projects over 250k should
20 come to the CIC first. It's not a case of the Board
21 having to direct it, it should be brought to the
22 committee by staff. And that was the entire purpose
23 to streamline it so we didn't waste so many meetings
24 as we've done with the Beach House, so we could get
25 this streamlined and make sure when the proposals

91

1 clear on what it is we're asking of them. And if
2 are asking them to have input as it relates to
3 rates, then be specific, and then help them to
4 accomplish that goal.
5 My suggestion is let's go back to the 250,
6 and evaluate where things are. As it relates to
7 Golf Advisory Committee, if the Board wants to give
8 them specific items to give us feedback on, I think
9 we just need to openly communicate that.
10 Is that helpful?
11 MR. MAGEE: That is helpful. I think
12 that's a lot of what has been discussed here is the
13 feedback I'm getting from the committee members.
14 But I think from the staff perspective, it
15 would certainly be helpful as the Board is providing
16 that direction to provide some clarity to the
17 members as well as what the expectations are of
18 staff. Are the committees directing staff
19 activities? Because I think that some committee
20 members think that they have that authority to do
21 that, and I think that some of the committee
22 members, individual members, will ask staff to bring
23 things forward that are extremely comprehensive and
24 time consuming, and we're not talking 20 hours of
25 staff, we're talking massive amounts of hours of

90

1 came, a lot of these questions have been vetted and
2 sorted out.
3 That was my recollection. I need to back
4 and look at the original paper on it.
5 CHAIR SCHMITZ: I think that's correct.
6 But I also so, if I go back, I think we specifically
7 excluded the Beach House because we were already in
8 the works.
9 But given what we've learned from the cost
10 estimates, it's causing us to look for alternatives
11 and try to figure out how should we approach this.
12 I think that was, perhaps, a mistake on the part of
13 the Board because I think that the 250, to get it
14 and get all of those things vetted before it comes
15 here would be helpful.
16 TRUSTEE DENT: You're correct, Chair. We
17 specifically did not want to slow down the process,
18 but we also thought that approval was going to be
19 coming back in August last year too.
20 CHAIR SCHMITZ: Agreed.
21 My comments have nothing to do -- I'm so
22 grateful for the time that the Golf Advisory
23 Committee spent on things, people are volunteering
24 their time.
25 But I think as a board, we need to be more

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1 staff time.
2 I think that we should definitely clarify
3 what those roles are and what the specific
4 expectations are. And if the Board is asking them
5 to look at a specific project or a specific item, I
6 think that's really what the members are looking
7 for. From the staff perspective, we would certainly
8 like to understand what the expectation is of us and
9 our service back to the committee.
10 If we can get those things clarified, I
11 think that would give everyone a lot of comfort.
12 TRUSTEE DENT: Just to clarify, there is
13 some direction starting now. There is a reason why
14 a trustee is the chair of those committees.
15 And then if something is going to take
16 more than a few hours of staff's time, I think it's
17 important that the Board knows about this. The
18 trustees can still lead the cause, but we don't want
19 to be wasting time.
20 It seems like the Board would have already
21 directed, hey, we need you guys to look for this,
22 this, and this. Then the trustees would be
23 reporting back to us during the trustee update of
24 what's going on and to let us know, hey, we've kind
25 of gone in this direction now. That way, everyone's

93

1 on the same page.

2 CHAIR SCHMITZ: Good suggestion.

3 Any other discussion on this? Does it

4 address your concern at this point?

5 MR. MAGEE: I think it addresses our

6 concern at this point, and we'll continue to work

7 with the chair of the various committees to try to

8 tighten these things up and maybe bring back some

9 recommendations to the Board in the future on how to

10 make sure that everyone is clear on what the

11 expectations are of both staff and individual

12 members and the committee as a whole.

13 TRUSTEE DENT: One last thing. I think it

14 is important that the committee members know that

15 this conversation is happening too, that the Board

16 is going to give clear direction. It's communicated

17 they don't know what they're doing, so Trustee

18 Tonking, Trustee Tulloch, if you guys could

19 communicate that we're having a discussion, we'll

20 give clear direction.

21 CHAIR SCHMITZ: Thank you.

22 Any other discussion? If not, we'll close

23 out that agenda item. I'll ask again, it's 8:00,

24 would everyone like to take a five-minute break?

25 Let's try to keep it to five minutes, come back at

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1 8:05.

2 (Recess from 8:00 p.m. to 8:05 p.m.)

3 CHAIR SCHMITZ: It's 8:05. We'll call the

4 meeting of the Incline Village General Improvement

5 District Board of Trustees back in session,

6 continuing on with former G 4 now G 5.

7 G 5. IVGID Magazine Agreement with CC Media

8 CHAIR SCHMITZ: Review, discuss, and

9 possibly approve an agreement with CC Media

10 Publishing for the IVGID Magazine for the

11 calendar year 2025, found on pages 132 to 159 of the

12 board packet.

13 MR. RAYMORE: I am joined on Zoom by Laura

14 Partridge from CC Media. She's the president of CC

15 Media. She is just on in case you guys have any

16 questions for her about the business side of our

17 publishing agreement.

18 But going back to the January 10th, 2024,

19 Board of Trustees meeting, the marketing team

20 presented an overview of the IVGID Magazine 2023

21 reader survey results, received feedback from the

22 Board about the magazine associated with the

23 magazine, including staff time and mailing and

24 costs. The Board made it pretty clear at that

25 meeting that publishing five editions of the

95

1 magazine seemed like too many. And the Board also

2 questioned the return on investment of our staff

3 time and mailing costs associated with the magazine.

4 So the current publishing agreement we

5 have with CC Media for the magazine, which is

6 attachment A in your packet, runs through December

7 of 2024. Due to the nature of advertising sales

8 agreements, which were often contracted up to a year

9 in advance with advertisers committing to often a

10 full year's worth of ads, CC Media and the District

11 are now looking to either extend, modify, or make

12 plans to terminate the agreement for calendar year

13 2025. Staff then intends to go to bid for IVGID

14 Magazine publishing services for calendar year 2026

15 and beyond.

16 As I mentioned, CC Media is our publishing

17 partner for the magazine, and Laura is here if you

18 guys do have questions for her.

19 But hearing those concerns from the Board

20 back in January, staff worked with our district

21 legal counsel and CC Media to create two potential

22 options for extending our publishing agreement with

23 CC Media for the 2025 calendar year. Those are in

24 your packets as attachments B and C.

25 Option 1, which is attachment B, is

96

1 essentially -- the highlights are it'll cut down the

2 number of editions we publish to four per year,

3 going back to a somewhat quarterly format, and the

4 big change from our current publishing agreement is

5 CC Media would assume all of the costs associated

6 with mailing the magazine to our district residents.

7 In exchange for that, they would be given the

8 ability to sell a certain amount of inventory on the

9 GPS-enabled golf cart screens at the Championship

10 Golf Course.

11 I did pass out supplemental materials for

12 you guys. One of these materials is a picture of

13 what those screens look like in case you hadn't been

14 up and seen the carts and seen what those screens

15 look like. These screens do have the ability to

16 display ads, and that is what we're proposing to

17 allow CC Media to sell to help offset the cost that

18 they would assume in mailing the magazine. For

19 members of the public, there are some copies of this

20 in the back as well.

21 And then option -- so that's option 1.

22 Option 2 is much similar to continuing with our

23 current agreement and financial arrangements. We

24 would still cut down the total number of editions

25 published in 2025 to four. But under this option,

97

1 the District would continue to pay for those mailing
 2 costs, estimated at approximately \$22,000, presuming
 3 mailing expenses stay about the same as they are
 4 now.

5 In addition to those costs, I did also
 6 drop off on your desks another piece of supplemental
 7 information, which is my estimate of staff time that
 8 goes into producing each edition of the IVGID
 9 magazine. You can see, this is -- I asked -- worked
 10 with our finance team to try and get the fully
 11 burdened staff costs per hour for the major
 12 positions that work on the magazine, that would be
 13 myself, our public information coordinator, and then
 14 generally there are between 10 and 15 other
 15 contributors throughout the District. It's everyone
 16 from the manager of the Recreation Center, manager
 17 of the tennis center, a couple folks at the golf
 18 courses, those kinds of people who are contributing
 19 content. Hopefully you guys have seen the magazine
 20 and kind of know what's in there.

21 You can see the breakdown of estimated
 22 hours put into the magazine for -- as well as
 23 description of the time spent, the cost per hour,
 24 and then the totals that that adds up to. And that
 25 number at the bottom there is per edition.

99

1 advertising works. But we will still have the
 2 ability to schedule some of key ads that we run on
 3 those golf cart advertising. Things like letting
 4 people know they can preorder takeaway food from The
 5 Grill at key points in the course so they can make
 6 those orders before they get to the turn and they
 7 want to pick them up. We'll still have the ability
 8 to control the timing of those kind of ads and make
 9 sure that the key messages that we're trying to get
 10 across are seen at the right times.

11 TRUSTEE TULLOCH: Following up on Trustee
 12 Noble's question, what's the value of the 60 percent
 13 of that screen time advertising on the golf carts?

14 MR. RAYMORE: I don't know that I can put
 15 a value on that.

16 TRUSTEE TULLOCH: Well, you actually have,
 17 you put a value of about 23,000 bucks on it.

18 MR. RAYMORE: I guess I'm -- I'm not
 19 committing that option, I would put a value of less
 20 than \$22,000 on that.

21 TRUSTEE TULLOCH: So we haven't tried to
 22 sell space there?

23 MR. RAYMORE: We have not. Certainly
 24 Laura could potentially weigh in on what her idea is
 25 of the value of that space. That is their areas of

98

1 With that, if you guys have any questions,
 2 I'm happy to answer them.

3 TRUSTEE NOBLE: Mr. Raymoore, under option
 4 1, what percentage of the time or of space the ads
 5 will be made available to CC Media?

6 MR. RAYMORE: I believe we're proposing --
 7 you're speaking specifically at like golf carts?

8 TRUSTEE NOBLE: Correct.

9 MR. RAYMORE: 60 percent of the inventory
 10 would be made available to CC media, and 40 percent
 11 will be reserved for the District's own advertising
 12 purposes, which is what we use that for now.

13 TRUSTEE NOBLE: Do you envision option 1
 14 impacting IVGID's ability to advertise -- would it
 15 impact the advertising versus what it does now and
 16 adversely impact, possibly, revenues? Or do you
 17 think it would be revenue neutral with regards to
 18 that piece?

19 MR. RAYMORE: I believe it will be mostly
 20 revenue neutral. I think that tradeoff in terms of
 21 what we get in terms of cost savings for those
 22 mailing costs is worth any potential revenue impacts
 23 that we might see with losing some of that ad
 24 inventory.

25 Obviously, I am a believer that

100

1 expertise, certainly not expertise that we have
 2 here.

3 TRUSTEE TULLOCH: What's the nuisance
 4 value to golfers of having adverts pop up all the
 5 time when they're trying to look at what the yardage
 6 is, et cetera, what the whole layout is? When they
 7 start getting pop ups and they've got to hit the
 8 screen to clear the pop up, and then it comes back
 9 up again.

10 What's the nuisance value of that to
 11 golfers?

12 MR. RAYMORE: I don't think I can put a
 13 dollar value on that.

14 TRUSTEE TULLOCH: It's certainly something
 15 I get frustrated at. It's like a lot of free
 16 websites, they keep popping up ads, and you don't
 17 know what the ads are for. We're not going to have
 18 any control of what the ads are for and things.

19 MR. RAYMORE: We will have -- all the ads
 20 that are published either in the magazine or in the
 21 golf carts will be subject to our district-wide
 22 advertising policy.

23 TRUSTEE TULLOCH: It's -- again, it just
 24 seems a very cheap way -- if it's worth a premium,
 25 we should be seeing how we can best use it and how

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1 we can get best value. And I think it does -- it's
2 important to hear the views of the golfers on it as
3 well.
4 TRUSTEE TONKING: My understanding is that
5 the golf carts are censored by GPS. And so when you
6 hit different areas, the ads -- they currently
7 funnel through ads right now when you golf, it's
8 just the same ones over and over and over again
9 because it seems that we use 40 percent of the
10 space.
11 MR. RAYMORE: Currently we use one hundred
12 percent of the available inventory for IVGID
13 messages. There are different zones, and so ads are
14 shown as people are transitioning between holes,
15 they're on the fairway of hole number one, you can
16 put a specific ad into that slot.
17 So, yeah, currently there are ads that are
18 shown throughout the course at every opportunity.
19 TRUSTEE TONKING: Yeah. So we see them as
20 it is. And when you get to the -- when you stop the
21 cart, you then get to see your yardage is right
22 away, you don't have to click out of them. And then
23 when you proceed to the next hole, the first thing
24 that pops is your scorecard, so you can enter your
25 scorecard. If you hit no, then you move a little

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1 MR. RAYMORE: I would say -- and maybe
2 Laura could comment on the investment of time,
3 staff, expertise, specific software that goes into
4 successfully selling advertisements. It's not
5 something I feel like the District could or ever
6 would want to do. It would be a huge amount of time
7 for a very small return on investment, I believe,
8 unless we truly brought in a dedicated salesperson
9 who was very tied into the community.
10 It's not something I think we could
11 effectively, I guess, in a nutshell.
12 TRUSTEE DENT: That's fair. We hear the
13 same thing from Public Works when it comes
14 buildings. They want to stay on the ground.
15 That's a fair assessment. I appreciate
16 that.
17 TRUSTEE TULLOCH: I don't see -- what's
18 the cost, who covers the cost of putting the insert
19 into the Tahoe Tribune, and what's the cost
20 associated with that?
21 MR. RAYMORE: We have not inserted into
22 the Tahoe Tribune for a couple years.
23 TRUSTEE TULLOCH: Okay. So we don't --
24 it's not going in the free newspaper anymore?
25 MR. RAYMORE: We don't have any plans to

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1 further in your cart, then you get another app.
2 It currently is occurring that way, I
3 guess, to speak to my experience. It's not like
4 this will be the pop-up ads where you're trying to
5 move through. It's very much GPS oriented.
6 MR. RAYMORE: Again, this option was there
7 because the feedback that I thought I received from
8 you was that you're looking to cut down on district
9 hard costs, so those mailing expenses of \$22,000.
10 So this is an option to do so and expand the scope
11 of our advertising with CC Media in this way.
12 TRUSTEE DENT: I appreciate you bringing
13 this back.
14 I would like, say next time you bring
15 something like this forward, to potentially
16 entertain what IVGID could receive from directly
17 selling ads to the realtors or local restaurants.
18 At hole 16, a local restaurant pops up or something
19 like that. I'm curious what that value is if we
20 just handled that in house because maybe it's much
21 higher than the said \$20,000.
22 I'm not asking for it today. I'm just
23 saying I think it's something, as you being in
24 charge of the marketing and maybe something to look
25 at.

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1 do that. We had in the past, but it's been a
2 couple years.
3 TRUSTEE TULLOCH: The last time you came
4 here, I asked asks a question: What is the intended
5 audience of the magazine, what is it we're trying to
6 achieve with it?
7 If I recall my question was when I looked
8 through it, it's a weird mix between what would be
9 an internal staff magazine, so and so does this and
10 they're promoted, and that is typically the sort of
11 thing you see in internal staff newspaper, and other
12 realtor adverts and things like.
13 If it's just to promote the programs we
14 do, I look here, back in 2025, we just did it by
15 publishing it in 2015 when people were probably less
16 web savvy. Why can't we just do all this
17 electronically which means it keeps all the
18 information, all these schedules, all the programs
19 much more up to date?
20 I'm almost at a loss for why we're still
21 publishing something when it's from the age of the
22 dinosaurs, like myself in terms of that, printed
23 media. So, I mean, I'm still totally confused what
24 the purpose of the magazine is.
25 CHAIR SCHMITZ: I have a question relative

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1 to -- maybe Trustee Tonking can answer this. How
 2 will the golfers feel about this? How will our
 3 resident golfers react to potentially having ads on
 4 the GPS? Has the Golf Committee commented on that
 5 at all?
 6 TRUSTEE TONKING: Have not commented on
 7 it. No one has commented on it.
 8 Again, there are currently ads, they're
 9 just a strict base, so I don't know how people will
 10 feel different.
 11 CHAIR SCHMITZ: So there wouldn't be any
 12 more -- it wouldn't be an increase in volume, it
 13 would just be more diversity and the ads? Okay.
 14 And then just to go back to the question
 15 that I think Trustee Tulloch was bringing up. No
 16 longer are there Diamond Peak passes in this
 17 agreement as there were in the beginning contracts;
 18 correct?
 19 I'm looking at page 155, where at the
 20 bottom the page where it says, "The district shall,"
 21 this is the current language -- right? -- of what we
 22 would be obligated to do.
 23 MR. RAYMORE: Correct. Page 155 is the
 24 agreement option that does not have the golf cart
 25 advertising, and it would be page, starting on page

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1 147 for the option with golf cart advertising.
 2 But you are correct, we eliminated the
 3 Diamond Peak lift tickets from both versions of the
 4 2025 agreement option.
 5 CHAIR SCHMITZ: My other questions are on
 6 F, where it says -- on F of both them, that the
 7 District pays for printing in excess of 8,500
 8 per year.
 9 I see these IVGID Magazines everywhere.
 10 There must be at least a hundred of them at the Rec
 11 Center in all of those magazine holders, and I see
 12 them stuffed down at Aspen Grove. Last summer, I
 13 even saw them stuffed in at Ski Beach.
 14 So how many of these are we printing?
 15 Because it says, "Pay for printing for any
 16 quantities requested in excess of 8,5000 per year."
 17 Well, if we're sending these out four times a year
 18 to how many households, and some of the households
 19 get two of them, how many are we actually printing
 20 every year?
 21 MR. RAYMORE: I apologize. That is a
 22 misprint in the contracts. We will update those.
 23 It should say "8,500 per edition during
 24 calendar year 2025."
 25 MR. RUDIN: Page 2 of the agreements,

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1 section 1 C says, "Produce 8,500 for color, 8 by 5
 2 by 11 magazines four times per year in April, June,
 3 September, and December."
 4 Under the contract, the District would get
 5 8,500 editions printed. And to the extent the
 6 District wants to request more copies above what the
 7 contract provides for then, yes, they would provide
 8 them at our cost.
 9 CHAIR SCHMITZ: The language that's in
 10 here is incorrect because it says "8,500 per year."
 11 MR. RAYMORE: Yes. We will update it.
 12 CHAIR SCHMITZ: But I see these magazines
 13 stuffed everywhere. How many of them are we
 14 actually printing in addition to mailing out?
 15 Because I see them everywhere.
 16 Mailing them is one issue. How many more
 17 are we printing that we have all around the
 18 District?
 19 MR. RAYMORE: It depends on the
 20 seasonality. For the summertime, we typically ask
 21 for 8,500, and that includes the 6,900 that we mail.
 22 The excess goes to the Rec Center, to the beaches,
 23 various other venues around the District for
 24 distribution.
 25 I'm glad you're seeing them everywhere,

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1 that is goal, that's why I hung up all those things.
 2 CHAIR SCHMITZ: I find it wasteful. I
 3 really find it wasteful.
 4 But then this language needs to be
 5 corrected because it doesn't say that either. It
 6 says 8,500; it doesn't say 8,500 in addition to the
 7 6,900 that are mailed out.
 8 (Inaudible discussion amongst the
 9 Board.)
 10 MR. RAYMORE: Yes. The 8,500 is all that
 11 are printed. And then we take a block of 6,900,
 12 approximately, of those 8,500, mail them out, and
 13 then the excess, the other 1,600 is what gets
 14 distributed at beaches, after the Rec Center.
 15 CHAIR SCHMITZ: Got it. Thank you.
 16 MR. RAYMORE: And we have recently run out
 17 of editions at the Rec Center and other distribution
 18 points around the District. We're always -- believe
 19 me, we do not want to see waste, we don't want to
 20 recycle a bunch of these either, and so we're always
 21 trying to hone in on what's the perfect number to
 22 print.
 23 There are periods of time when we print
 24 less than 8,500 because we think -- the beaches
 25 aren't open, it's off season, we know we're not

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1 going to distribute as many, so maybe I will ask for
 2 7,500 that edition so that, hopefully, we're not
 3 wasting any. It's not a perfect science, but we're
 4 definitely trying to hone in and reduce as much
 5 waste as possible.

6 CHAIR SCHMITZ: I appreciate that. I also
 7 really appreciate you doing this information on how
 8 much staff time.

9 But with that staff time, I'm assuming and
 10 I am assuming so to correct, me when articles are
 11 written, it doesn't include the staff time when,
 12 let's say, someone in Parks and Rec writes an
 13 article about something, it's not including their
 14 time. This is strictly marketing's time; correct?

15 MR. RAYMORE: No. This is an attempt to
 16 capture all of the time put into the magazine. The
 17 15 hours for other contributors, that's under
 18 writing content, would be exactly what you just
 19 referred to.

20 CHAIR SCHMITZ: Okay. But there's not
 21 dollars -- you're saying that's only \$1,100 is where
 22 that's equating to?

23 MR. RAYMORE: I'm saying the 20
 24 total hours of other contributor time is about
 25 \$1,167 per edition.

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1 TRUSTEE TULLOCH: So you're saying that
 2 these other contributors who do this once in a blue
 3 moon or something are doing all this in an air?

4 MR. RAYMORE: Generally.

5 TRUSTEE TULLOCH: I find that hard to
 6 believe. As somebody that does write articles and
 7 things, I find that hard to believe. I must admit,
 8 I think it's a bit conservative there.

9 MR. RAYMORE: It's one of those things
 10 it's hard for me to get a truly accurate number
 11 there, but a lot of the updates that our
 12 contributors supply are updates. They're things
 13 that they are putting together for us for the
 14 website, updates, programs they're changing, so it's
 15 not like they're starting from scratch writing a
 16 brand-new article. They're kind of giving me an
 17 update on what's going on within their programs and
 18 clinics and things like that.

19 TRUSTEE TONKING: We can take a look if
 20 you like.

21 CHAIR SCHMITZ: Any other questions or
 22 comments? What would the Board like to do?

23 TRUSTEE NOBLE: I would move to approve
 24 option 1.

25 TRUSTEE TONKING: I second.

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1 CHAIR SCHMITZ: Motion's been made and
 2 seconded. I have a question of clarification. Has
 3 legal counsel reviewed these contracts? And it
 4 appears there is something that needs to be
 5 corrected.

6 MR. RUDIN: It looks like there's a typo
 7 on page 4 of 8.

8 CHAIR SCHMITZ: A typo in addition to
 9 that, is that the typo you're talking about?

10 MR. RUDIN: That is that typo.

11 CHAIR SCHMITZ: Okay. All right.
 12 Any other discussion?

13 TRUSTEE TULLOCH: What is the period of
 14 this contract?

15 MR. RAYMORE: Calendar year 2025.

16 TRUSTEE TULLOCH: What's the objection to
 17 going to all electronic?

18 MR. RAYMORE: As part of kind of our
 19 overall marketing communications plan for the
 20 District, a print publication fits our demographic
 21 pretty well. So that's why I continue to advocate
 22 for it.

23 TRUSTEE TULLOCH: Perhaps you could share
 24 that communication strategy with the Board.

25 MR. RAYMORE: Yeah.

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1 TRUSTEE TULLOCH: I don't know -- I'm
 2 asking. Obviously, you have a strategy, so I'm
 3 assuming it's in print form, since you like print,
 4 you like that form.

5 That would be useful. We keep hearing
 6 about this strategy, but I've never seen it. Maybe
 7 my fellow board members have, but I'd like to
 8 understand what our communication strategy actually
 9 is before we start just giving away advertising and
 10 things.

11 Just personal view.

12 CHAIR SCHMITZ: Motion's made for
 13 accepting option 1. It's been seconded. I'll call
 14 for a vote. All those in favor?

15 TRUSTEE TONKING: Aye.

16 TRUSTEE NOBLE: Aye.

17 TRUSTEE DENT: Aye.

18 CHAIR SCHMITZ: Aye.

19 Opposed?

20 TRUSTEE TULLOCH: Nay.

21 CHAIR SCHMITZ: Motion passes four to one.
 22 Let's move on.

23 I. LONG RANGE CALENDAR

24 CHAIR SCHMITZ: Long range calendar on
 25 pages 160 through 165.

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1 MR. MAGEE: As the Board knows, I like to
 2 kind of take these things in totality here. I
 3 recognize there's a fairly busy agenda that is
 4 currently shown on the long range calendar for June
 5 26th.
 6 I have been in communication with all of
 7 the department heads and they feel fairly confident
 8 at this time that all of these items will be moving
 9 forward. And so if there's anything else that the
 10 Board would like to discuss on June 26th, we'll
 11 certainly accept that direction.
 12 And I understand that there are some
 13 things on the parking lot, which the Board may be
 14 interested in moving over to a future upcoming
 15 agenda. We'd be happy to accept that direction as
 16 well.
 17 TRUSTEE TONKING: Is that golf clubs
 18 policy an overall policy on all clubs within the
 19 District or just golf clubs? Because I was under
 20 the understanding that it was all clubs. And then
 21 are you going to ask the Golf Committee to take a
 22 look? I'm confused on that one.
 23 MR. MAGEE: Sure. I think that Mr. Sands
 24 is working specifically on just the golf clubs one
 25 for that piece of it. If the committee would like

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1 to look at -- let me rephrase that.
 2 If the Board would like to ask the
 3 committee to look at that in advance, we can
 4 certainly do that.
 5 CHAIR SCHMITZ: Where did Practice 6.2 go?
 6 Is it on this agenda somewhere? And where are we
 7 with this? Because it's our pricing policy, and I
 8 think it's come before the Board a couple of times
 9 and hasn't made progress moving forward. So is that
 10 expected to be on the June 26th agenda?
 11 MR. MAGEE: We can certainly add that to
 12 it. I know that a couple of individual trustees
 13 have reached out to me and they wish to sit down
 14 with staff and give some individual feedback on
 15 things that they might have an interest in seeing
 16 included in the policy.
 17 I can certainly get those meetings
 18 schedule, and we can add to that to the June 26th
 19 agenda if you like.
 20 CHAIR SCHMITZ: We need to move this
 21 forward. It's been sitting for a while.
 22 The other thing that has been sitting for
 23 far too long is review of all pending MOUs and
 24 contracts. That was a request from 2021, and it
 25 just -- it can't sit there. These are real things

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1 that need to be taken care of.
 2 And I think the Board also asked for
 3 clarification to come back and explain what is the
 4 recreation admin fund. I think that was requested,
 5 perhaps, at one of our budgetary meetings.
 6 And we need to have the forensic due
 7 diligence audit results put on one of our calendars
 8 wherever it's appropriate, but it shouldn't be on
 9 the parking lot.
 10 And I think we have -- on the long range,
 11 we need to have the golf financials. We need to
 12 start seeing financial reports every month. And
 13 then the budget report.
 14 And then we had a list of things relative
 15 to the Beach house project.
 16 And we -- I think that's -- but we need to
 17 get back on track with the financial reports and
 18 quarterly CIP reports.
 19 TRUSTEE DENT: I have a question regarding
 20 the recommended rates for rec fee, tennis, and
 21 pickleball. Is that just an old agenda item or
 22 something? I'm curious.
 23 MR. MAGEE: Where do you see that one?
 24 TRUSTEE DENT: June 26th, the fifth item
 25 up from the bottom, it says "Recommended rates for

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1 rec fee, tennis, and pickleball." I'm assuming this
 2 is what we went through in the budget process.
 3 MR. MAGEE: Partially, yes.
 4 And so as the Board knows, those rates
 5 were previously published, although the Board did
 6 not consider those, and so Mr. Bronson has continued
 7 to work on that, and he does intend to bring that
 8 forward for the Board's consideration.
 9 TRUSTEE DENT: Cool. Thank you.
 10 TRUSTEE TONKING: Is that the same, then,
 11 with the golf Play Pass rate structure for 2024
 12 season?
 13 MR. MAGEE: Yes, that is correct.
 14 TRUSTEE TONKING: I also want to get the
 15 veteran's memorial somewhere on our long range
 16 calendar. I don't feel like we should be getting
 17 rid of donations that are coming to the District.
 18 And then, again, I would love some Board
 19 feedback on the golf clubs policy, if it should go
 20 to the Golf Committee, because I feel like it
 21 should, but I am one person.
 22 CHAIR SCHMITZ: Any feedback for Trustee
 23 Tonking on her question?
 24 TRUSTEE NOBLE: I would think it would be
 25 appropriate to get feedback from the Golf Committee

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1 with regards to the golf clubs.

2 MR. RUDIN: And on the scope of that

3 expected agenda item, I do expect that it will be a

4 discussion and direction item for the Board to

5 provide feedback on some key policy questions that

6 are necessary for the drafting of the policy.

7 TRUSTEE TONKING: Maybe we don't

8 necessarily need it yet, is what you're saying?

9 Okay. I just didn't want it to be something we were

10 voting on and then -- okay. Great. Then we don't

11 need direction.

12 TRUSTEE TULLOCH: I see on the June 26th,

13 tax delinquencies for cards to be shut off, is --

14 oh, that's for rec passes?

15 MR. MAGEE: Yes. And we are intending on

16 bringing that one forward on June 26th.

17 TRUSTEE TULLOCH: And the item above it,

18 "indebitness," that's a new term to me.

19 MR. MAGEE: Yeah. I understand. That's a

20 typo. We can correct the typo.

21 CHAIR SCHMITZ: Anything else?

22 TRUSTEE TULLOCH: I can suggest: Food due

23 diligence, let's put it on July 10th.

24 CHAIR SCHMITZ: Okay.

25 TRUSTEE TULLOCH: I would love to see it

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1 on June 26th, but it may be a stretch.

2 CHAIR SCHMITZ: Okay. July 10th. Great.

3 Anything else? Otherwise, we'll close

4 that item off. I'll work with General Manager Magee

5 and our District Clerk to get some of this changed,

6 updated, and inclusive of the Board's direction here

7 at the meeting.

8 Moving on.

9 J. BOARD OF TRUSTEES UPDATE

10 CHAIR SCHMITZ: Any updates from rec,

11 tennis, FlashVote? Trustee Dent sent us a question.

12 Would you like to touch on that relative to

13 FlashVote? You don't want to touch on it. Okay.

14 All right. That's fine.

15 I have my trustee update, this is my

16 monthly report on -- it goes all the way back, so

17 don't be overwhelmed by the volume of pages.

18 But the first -- going until the first two

19 pages are -- the top of the -- through the 17th. So

20 everything new is from 6/4 through 4/17. And at one

21 of our last meetings, I had reported that things

22 were definitely improving. And if you look at 4/17,

23 which is on page 2, there were no issues. 4/24,

24 there were no issues. 4/30, the only issue I

25 denoted was that it was approved, but it had a 50

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1 percent contingency amount, which I thought was

2 quite substantial, but Mr. Magee approved that.

3 We had an emergency situation with our

4 firewall, and that was moved forward, and Sergio was

5 involved in revising the contract to meet the

6 District's needs. So that was something that legal

7 counsel worked on.

8 The Rockwood Tree Service, that was a blip

9 where it had the wrong -- it described it as

10 construction services instead of being removal of a

11 downed tree. That was corrected and sent out. It

12 was interesting to me that the bid was for 3,700,

13 but the contract was for 4,675, to have a

14 contingency. And, to me, I mean, I'm a homeowner, I

15 get tree bids, I don't plan to spend more than what

16 the estimate is. So I flagged that just because of

17 that reason.

18 Granite Construction had the emergency

19 repair out on SR 28, they're working on it today

20 still. Granite had wanted some of the terms

21 changed, and this was nothing that I was involved

22 with, this was legal counsel working with district

23 staff, so that, legal counsel managed to get the

24 contract in the proper terms, according to the

25 District, and that one moved forward.

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1 Then we had had one that was on 6/4, that

2 was for the employee barbecue scheduled for June

3 22nd. It had some modifications needed. There was

4 an exhibit that was missing or mislabeled or

5 something. There was an issue, and I missed it in

6 my notes. It was corrected. And if you notice, the

7 date of the contract and the date of the vendor's

8 signature was in April. It's unfortunate that it

9 ended up coming to me as a last-minute emergency

10 because things had to be ordered. So I'm sorry that

11 that one didn't come to the Board before then.

12 But unless there's questions, this is my

13 contracts review update. Any other trustees

14 updates?

15 Seeing none, we'll close that out and move

16 on our final public comment.

17 K. FINAL PUBLIC COMMENT

18 DR. WYMAN: Andrew Wyman, Incline Village.

19 First, I want to thank the Board for

20 making me exercise my brain over these last

21 few hours. Anything I can do to try and stay awake

22 is very helpful to me at this age.

23 A couple comments about the meeting, which

24 I've tried to follow, one of which had to do with

25 the issue of the public comments at the different

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1 venues. At the very beginning of this discussion,
2 what I heard from Mr. Magee was that there were a
3 number of complaints from the public which
4 occasioned the reason to have this discussion. But
5 I never heard what those complaints were. And it
6 seems to me before you have that discussion, you
7 want all the data made available to you to make a
8 knowledgeable recommendation about where you want to
9 go. I had that little trouble understanding what
10 the discussion was about, not understanding the
11 nature of those multiple complaints and what they
12 might have been.

13 The other part of that is, as you all
14 know, we live in a news desert here, which
15 compromises this community much more than you'll
16 ever know. If you contrast that with the kind of
17 news coverage we used to have this community going
18 back several years, it compromises a great deal of
19 how community operates. And anything that detracts
20 from the ability to convey a set of thoughts and
21 public comments further erodes our ability in that
22 regard.

23 The other thing I wanted to address for
24 just a minute is it was a bit difficult for me to
25 follow the conversation about the beach issues, and

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1 have the roof on the building.

2 So somewhere along the line, I guess our
3 staff must think that a permit is an occupancy
4 ability. And you should not be operating that thing
5 at all, and if we did get safety issues, I don't
6 think our insurance company would pick it up. Okay.
7 That's number one.

8 Number two, Magee is totally off base. He
9 doesn't know what he's doing. But under NRS,
10 because we are proprietary funds except for the
11 general fund, everything, budget and accounting must
12 be done on an accrual basis, and this is
13 particularly important in our business because or
14 businesses are not steady throughout the year. They
15 peak and valley and that's why you need to do
16 estimates of prepaid and deferred on a monthly basis
17 to get any sort of accuracy of how you're comparing
18 to the budget. Right now, all you're doing it
19 shooting in the dark because you're not allocating
20 it over the entire period. That's necessary.

21 Number three, until everybody can get it
22 through their skulls that that whole beach area
23 should be looked at as a larger project, including
24 the parking lots, ingress/egress. You need a master
25 plan for that. You just can't sit there and plop a

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1 providing further funding for design work when it
2 becomes abundantly clear that we really haven't even
3 decided whether you want or need to build out a food
4 service. So that makes it a bit problematic to
5 provide more money when you haven't made that basic
6 decision.

7 Only other thing in the 38 seconds going
8 forward is in these next few months, I wonder if you
9 can create a reasoned white paper of your
10 accomplishments and suggestions for the next board
11 going forward.

12 I also think that -- my understanding, is
13 that were some 400 people attending a block party at
14 the library. What does that tells us? It tells us
15 we need more community gathering.

16 Thank you.

17 MR. DOBLER: This is Cliff Dobler.

18 I have four things I'd like to bring to
19 your attention that I really believe you need to
20 spend some time on.

21 The first one is the bike track. That was
22 a project that was started, it was never completed,
23 but the permit was extended. Now the extension of a
24 permit does not allow you to operate a facility.
25 That would be like extending a permit but you don't

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1 building down where you think it belongs and then
2 have a plan for access that's one sheet of paper and
3 you don't know where the beginning or the end is.

4 My recommendation is this is not a project
5 that is considered difficult. I can't remember what
6 the statute says, but it has no reason to be done
7 outside of competitive bidding. This is a very
8 simple building, it is one story, and should it be
9 looked at something -- the word is "not unique."
10 This is not unique. Okay? And, therefore, we're
11 actually violating our statutes by not complying
12 with the law. The whole idea of having competitive
13 bidding was so that we know that we weren't getting
14 twisted by contractors and management where there's
15 no --

16 (Expiration of three minutes.)

17 MR. WRIGHT: Frank Wright, Crystal Bay.

18 Tonight you did something really, really
19 stupid. The free expression zones at the beaches
20 were ruled on by the Ninth Circuit. The Ninth
21 Circuit allowed a lawsuit to fail because they had
22 free expression zones at the beaches under Policy
23 136.

24 The only trustee tonight that really
25 understood it was Michaela. She did her homework,

1 she studied it. And Mr. Tulloch eluded to the fact
 2 that is there unseen consequences? There's plenty
 3 of unseen consequences. And your attorney lied to
 4 you tonight. Your attorney said that the Beach Deed
 5 was validated by the Ninth Circuit. No it wasn't.
 6 It wasn't even part of it. It wasn't even something
 7 that was talked about. So he lied to you,
 8 malpractice, whatever you want to call it.
 9 We don't have in our district competent
 10 employees, legal counsels. You Board members voted
 11 on something, we had half the truth, you don't see
 12 the consequences that can come from it. It's just
 13 not right.
 14 You know, after sitting here watching and
 15 listening to this meeting tonight where we have two
 16 employees and one manager, something wrong with
 17 this. You're spending 700-, 600,000 in employee
 18 costs? Two employees, one manager. Amazing.
 19 Absolutely amazing. This district is in trouble.
 20 Thank you.
 21 MS. CARS: Linda Cars, Lariat Circle.
 22 I just wanted to comment about The
 23 Chateau. We had our luncheon there with the Niners,
 24 and contrary to what I heard tonight, the food at
 25 The Chateau was not very good.

1 And I've been out and about with the
 2 golfing group and other people, and there are really
 3 a lot of complaints about The Chateau food, and I
 4 have concerns that the people attending and food
 5 revenues will significantly decrease unless the
 6 Board or Bobby Magee looks at this immediately to
 7 improve the quality of the food.
 8 Thank you.
 9 MR. BELOTE: That was our last caller in
 10 the queue.
 11 L. ADJOURNMENT
 12 CHAIR SCHMITZ: We will conclude and
 13 adjourn our meeting at 8:50 p.m. Thank you, all,
 14 very much.
 15 (Meeting adjourned at 8:50 p.m.)
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 24
 25

1 STATE OF NEVADA)
 2 COUNTY OF WASHOE) ss.
 3
 4 I, BRANDI ANN VIANNEY SMITH, do hereby
 5 certify:
 6 That I was present on June 12, 2024, at
 7 the of the Board of Trustees public meeting, via
 8 Zoom, and took stenotype notes of the proceedings
 9 entitled herein, and thereafter transcribed the same
 10 into typewriting as herein appears.
 11 That the foregoing transcript is a full,
 12 true, and correct transcription of my stenotype
 13 notes of said proceedings consisting of 127 pages,
 14 inclusive.
 15 DATED: At Reno, Nevada, this 25th day of
 16 day June, 2024.
 17
 18 /s/ Brandi Ann Vianney Smith
 19
 20 BRANDI ANN VIANNEY SMITH
 21
 22
 23
 24
 25

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BILL TO
Incline Village General Improvement District
Susan Herron / Heidi White

775-832-1218
AP@ivgid.org

Invoice Number: IVGID 45

Invoice Date: June 25, 2024

Payment Due: July 12, 2024

Amount Due (USD): \$1,112.00

Items	Quantity	Price	Amount
Base fee June 12, 2024 BOT meeting	1	\$350.00	\$350.00
Per page fee June 12, 2024 BOT meeting	127	\$6.00	\$762.00

Subtotal: \$1,112.00

Total: \$1,112.00

Amount Due (USD): \$1,112.00

Position Number Desc	Salary Grade	Status	Notes	Notes	Fund	Annual Salary	Hourly Rate	Burdened Amount w/Benefits (25000)	W/FY 25 COLA + Merit	Allocation	
DISTRICTWIDE COMMUNICATIONS COORDINATOR	29	FTE	Job title change	Revert back to original pstn	ALLOCATED	\$ 93,718.29	\$ 45.06	\$ 152,635.00	\$ 162,556.28	\$ 162,556.28	
MARKETING COORDINATOR	19	FTE	Job title & salary grade change	Revert back to original pstn	ALLOCATED	\$ 94,000.00	\$ 45.19	\$ 153,010.00	\$ 162,955.65	\$ 8,147.78	5%
MARKETING MANAGER	27	FTE	Job title & salary grade change	Revert back to original pstn	ALLOCATED	\$ 113,989.00	\$ 54.80	\$ 180,064.00	\$ 191,768.16	\$ 9,588.41	5%
ACCOUNTANT	25	FTE			General	\$ 88,486.67	\$ 42.54	\$ 145,549.00	\$ 155,009.69	\$ 155,009.69	
ACCOUNTANT	25	FTE			General	\$ 82,187.95	\$ 39.51	\$ 137,022.00	\$ 145,928.43	\$ 145,928.43	
ACCOUNTANT	25	FTE			General	\$ 84,264.77	\$ 40.51	\$ 139,828.00	\$ 148,916.82	\$ 148,916.82	
ACCOUNTS PAYABLE TECHNICIAN	18	FTE			General	\$ 60,444.80	\$ 29.06	\$ 107,608.00	\$ 114,602.52	\$ 114,602.52	
ASSISTANT DIRECTOR OF FINANCE	40	FTE			General	\$ 202,400.28	\$ 97.31	\$ 299,735.00	\$ 319,217.78	\$ 319,217.78	
ASSISTANT GENERAL MANAGER	43	FTE	Budgeting for FY 24/25	Removing for FY 24/25	General	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY SVCS BUDGET ANALYST	28	FTE			General	\$ 100,525.92	\$ 48.33	\$ 161,839.00	\$ 172,358.54	\$ 172,358.54	
CONTROLLER	33	FTE			General	\$ 140,000.12	\$ 67.31	\$ 215,275.00	\$ 229,267.88	\$ 229,267.88	
DIR INFO SYSTEMS & TECHNOLOGY	38	FTE			General	\$ 175,000.00	\$ 84.13	\$ 262,617.00	\$ 279,687.11	\$ 279,687.11	
DIRECTOR OF ADMINISTRATIVE SERVICES	40	FTE			General	\$ 184,647.24	\$ 88.77	\$ 275,641.00	\$ 293,557.67	\$ 293,557.67	
DIRECTOR OF FINANCE	42	FTE	Filling for 6-mo's		General	\$ 214,947.20	\$ 103.34	\$ 358,349.00	\$ 386,641.69	\$ 386,641.69	
DIRECTOR OF HUMAN RESOURCES	38	FTE			General	\$ 175,000.00	\$ 84.13	\$ 262,617.00	\$ 279,687.11	\$ 279,687.11	
DISTRICT CLERK	33	FTE			General	\$ 115,196.38	\$ 55.38	\$ 181,689.00	\$ 193,498.79	\$ 193,498.79	
GENERAL MANAGER	Contract	FTE			General	\$ 312,000.00	\$ 150.00	\$ 422,248.00	\$ 449,694.12	\$ 449,694.12	
HR/BENEFITS COORDINATOR	25	FTE	Job title change (NO Salary Chg)	Payroll/Benefits Coordinator	General	\$ 97,302.44	\$ 46.78	\$ 157,481.00	\$ 167,717.27	\$ 167,717.27	
HR/RECRUITING ASSISTANT	20	FTE			General	\$ 69,975.36	\$ 33.64	\$ 120,503.00	\$ 128,335.70	\$ 128,335.70	
IT NETWORK ADMINISTRATOR	26	FTE			General	\$ 91,960.01	\$ 44.21	\$ 150,252.00	\$ 160,018.38	\$ 160,018.38	
IT TECHNICIAN	22	FTE			General	\$ 73,486.40	\$ 35.33	\$ 125,259.00	\$ 133,400.84	\$ 133,400.84	
MANAGEMENT ANALYST	28	FTE			General	\$ 90,000.00	\$ 43.27	\$ 147,631.00	\$ 157,227.02	\$ 157,227.02	
MEETING/IT COORDINATOR	24	FTE	New for FY 24/25	Removing for FY 24/25	General	\$ -	\$ -	\$ -	\$ -	\$ -	
PAYROLL GENERALIST	22	FTE	Currently unfilled	Adam stated we need to fill	General	\$ 73,478.00	\$ 35.33	\$ 125,259.00	\$ 133,400.84	\$ 133,400.84	
POS/PRODUCT ADMINISTRATOR	22	FTE	New for FY 24/25		General	\$ -	\$ -	\$ -	\$ -	\$ -	
PURCHASING & CONTRACTS MANAGER	33	FTE	Currently unfilled	Currently Interviewing	General	\$ 125,673.00	\$ 60.42	\$ 195,893.00	\$ 208,626.05	\$ 208,626.05	
RECEPTIONIST/SR ADMIN CLERK	18	FTE			General	\$ 71,094.40	\$ 34.18	\$ 122,011.00	\$ 129,941.72	\$ 129,941.72	
REVENUE MANAGER	29	FTE	Currently unfilled	Adam clarifying the role - needed	General	\$ 103,391.00	\$ 49.71	\$ 165,727.00	\$ 176,499.26	\$ 176,499.26	
REVENUE OFFICE SUPERVISOR	24	FTE			General	\$ 83,391.08	\$ 40.09	\$ 138,644.00	\$ 147,655.86	\$ 147,655.86	
REVENUE OFFICE TECHNICIAN	18	FTE			General	\$ 60,320.00	\$ 29.00	\$ 107,436.00	\$ 114,419.34	\$ 114,419.34	
REVENUE SAFE CLERK	16	FTE			General	\$ 58,822.40	\$ 28.28	\$ 105,405.00	\$ 112,256.33	\$ 112,256.33	
SAFETY SPECIALIST	25	FTE			General	\$ 82,000.00	\$ 39.42	\$ 136,767.00	\$ 145,656.86	\$ 145,656.86	
SENIOR ACCOUNTANT	27	FTE			General	\$ 101,000.12	\$ 48.56	\$ 162,491.00	\$ 173,052.92	\$ 173,052.92	
SOFTWARE SPECIALIST	26	FTE	Job title & salary grade change	Eliminating salary grade increase	General	\$ 114,004.25	\$ 54.81	\$ 180,084.00	\$ 191,789.46	\$ 191,789.46	
SR HR ANALYST/RISK MANAGEMENT	31	FTE	Job title & salary grade change	Eliminating salary grade increase	General	\$ 132,842.90	\$ 63.87	\$ 188,790.00	\$ 201,061.35	\$ 201,061.35	
SR. IT ANALYST	28	FTE			General	\$ 104,948.43	\$ 50.46	\$ 167,849.00	\$ 178,759.19	\$ 178,759.19	
TALENT ACQUISITION SPECIALIST	28	FTE			General	\$ 102,901.48	\$ 49.47	\$ 165,050.00	\$ 175,778.25	\$ 175,778.25	
TRUSTEE	n/g				General	\$ 9,000.00	\$ 4.33	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	
PARKS CREW SUPERVISOR	18	FTE			PARKS	\$ 64,767.82	\$ 31.14	\$ 113,460.00	\$ 120,834.90	\$ 120,834.90	
PARKS SUPERINTENDENT	33	FTE			PARKS	\$ 126,646.00	\$ 60.89	\$ 197,204.00	\$ 210,022.26	\$ 210,022.26	
PARKS SUPERVISOR	20	FTE			PARKS	\$ 72,219.13	\$ 34.72	\$ 123,535.00	\$ 131,564.78	\$ 131,564.78	
PARKS ADMINISTRATIVE ASSISTANT	n/g	PT	PT/YR NON-BENEFITTED	No COLA/Merit/Benefits	PARKS	\$ 22,880.00	\$ 22.00	\$ 30,966.00	\$ -	\$ -	
IRRIGATION TECH - FTYR	16	FTE			PARKS	\$ 49,732.00	\$ 23.91	\$ 93,111.00	\$ 99,163.22	\$ 99,163.22	
DIRECTOR OF PARKS & RECREATION	38	FTE	Currently unfilled	5% allocated to Gen Fund	RECREATION	\$ 160,394.00	\$ 77.11	\$ 242,866.00	\$ 258,652.29	\$ 25,865.23	10%

TOTAL w/o Seasonal or PT

+ Seasonal and PT

TOTAL 2024-25 projected

Approved budget

Gap

\$6,562,408

\$5,836,800

-\$725,608

CONTRACTS REVIEWED BY TRUSTEE SCHMITZ PER POLICY 3.1

Date of Requested Review	Vendor	SOW	Type	Date of Contract	Date of Vendor Signature	Amount	Status
6/4/2024							
6/4/2024	Chris Sarten	Employee BBQ	New	4/15/2024	4/11/2024	\$23,455	This is NOT an emergency contract. Given the event has been publicized and funds were verified to be available, it was approved. <i>Exhibit called out not in Contract Correct</i>
6/4/2024	Granite Construction	roadway and guardrail repairs after pipeline break on SR@*	New	6/5/2024	Not signed	\$22,533	Granite changed some of the terms of the agreement to no longer be in alignment with other contracts Granite has signed with the District. Legal Counsel resolved the issue and required changes to the contract.
5/30/2024	Norton Consulting LLC	4th of July traffic control	New	5/30/2024	Not signed	\$15,046	No issues
5/17/2024	Rockwood Tree Service	Removal of a downed tree	New				Issues: contract language was clearly incorrect it stated the contract was for "construction services relating to re-coating the exterior of potable water reservoirs". Bid from vendor was \$3775 but contract was created for \$4675 as a contingency.
5/3/2024	Black Eagle Consulting	Geotechnical work at Incline Beach	New	5/3/2024	Not signed	\$10,300	No issues
5/2/2024	Palo Alto Networks	Firewall Scrubbing	Vendor Forms - required modifications			depending on work required	PO approved prior to contract. Vendors form didn't link the SOW to the contract. It was revised by the vendor.
4/30/2024	Blacktop Sealing & Striping	Seal Coating	New	5/9/2024	4/24/2024	\$12,095	No issues
4/30/2024	Lakeside Paving	Crack sealing	New	4/30/2024	4/25/2024	\$14,725	OK'd with GM approval of a 50% contingency amount

4/24/2024	Etcheberry Consttuction	retaining wall on Mountain Cart Path	PO	no date	none	\$7,000	Approved
4/17/2024	Shaw Enginerring	Survey Work at Ski and Incline Beach	New	4/16/2024	4/16/2024	\$21,750	No issues
4/5/2024	Inland Business Machine	printer for GM	sales and service agreement	No date	Not signed	\$2,800	No issues
4/5/2024	Microsoft and Sanity Solu	Lisensing Agreement and migration services	New	MS - no date: Sanity Solutions SOW 3/7/2024 and quote expires 4/12/24	MS - vendor signed, but not dated: Sanity Solutions SOW 3/7/2024 and quote expires 4/12/24 - not signed	\$45,828	PO was already created for the amount. The MS agreement had Mike Gove as the only point of contact. Requested an additional contact be added. The Sanity Solutions SOW and the Quote were not ties together by any reference, so that was requested to be changed.
3/13/2024 - BOR meeting agenda Item G2	Xylem, Inc.	WRRF	new	3/14/2024	3/6/2024	\$135,800	This contract was included in the board packet for an agenda item. It was missing Exhibit B and was missing costs for shipping. Corrections were required and provided as supplemental material. The contract and the board memo were corrected. The contract needs to be resigned by the vendor with the corrections.
2/13/2024	Jacobs Engineering	Time Extension	Time Extension	2/13/2024	2/13/2024	\$0	went through the review process without a need to revise.

2/7/2024	Pet Network	Not District template; Not reviewed by legal counsel	leasing of DP and staff for the Sip and Snowshoe Pet Network fund raiser	1/18/2024	1/18/2024	To Be Determined based on terms	Legal reviewed and had concerns, but this was discovered too late to make the needed revisions. Legal has reminded staff all contracts need to be reviewed to ensure protection of the District. Legal stated "this agreement doesn't include any indemnity requirements that Pet Network indemnify IVGID for damages, or be responsible for paying defense costs for lawsuits if someone gets injured on the slopes because they tripped over something unexpected in the dark — glow sticks aren't a good substitute for headlamps, but luckily these people are snowshoeing rather than night skiing and you will have patrollers for the event" and "The contract says we will be added as an additional insured party to Pet Network's insurance, but doesn't spell out what kinds of insurance is required (e.g. property damage coverage, injury coverage, liquor liability). However, the insurance that is listed on the COI is likely adequate, provided that we verify that the District does get added to those policies."
1/24/2024	HDR	same as below	see below	1/5/2024	not signed	\$14,815	3 weeks lapsed between the original review request and this one, the contract date is now backdated, one of the deliverable due dates was on 1/10, prior to this contract having been reviewed by DOF, GM and myself approved.

1/4/2024	HDR	Expansion of the SOW for the Utility Master Plan	Addendum	1/5/2024	not signed	\$14,815	rework requested as the Exhibit with payment terms and time to be charged were not correct. I noticed, Ms. Nelson could not explain and the vendor was required to revise the exhibit.
12/1/2023	CC Cleaning Service	Cleaning services at Diamond Peak	New	No date inserted as of review	not signed	\$44,850	Accounting needs to be added as another email address for invoicing.
11/29/2023	Lumos	Addendum to PO for water modeling at 947 Tahoe Blvd. for a change in pipe size.	Addendum	No date inserted as of review	not signed	\$5,000	The contract completion date is 12/1. In inquiring about this completion date when the review is only 2 days prior, I was informed the vendor began the work without the contract. Not a best practice.
11/15/2023	Odyssey	survey of Snowflake Lodge area for future potential work	New	11/16/2023	not signed	\$3,600	OK, inquired about lack of vendor signature.
11/14/2023	Lumos	Addendum to a PO	PO - 12-28-21 added scope for 947 project - additional water modeling	12/28/2021	none since the addendum required rework	\$5000 to be paid by developer	Required rework. Legal counsel had directed staff to change the language of the addendum to an amendment to a PO, however this change wasn't incorporated and it was presented as an addendum to a "consultant agreement" and none exists. Approved without corrections by DOF and GM.

11/2/2023	DOWL	Project Management , design and bid documents - Alder Ave. water line replacement	New	11/2/2023	No Date	\$70,580	OK
10/17/2023	Mann Built Construction	SPS#8	new - T&M - charged to NDOT ROW realignment	10/17/2023	No Date	\$8,000	Appears to have the same error - section 3.2 references Exhibit B as 'plans and specification', yet Exhibit B is Requirements for Construction Manual. Same error as prior Mann Construction contract reviewed on 10/12; Additionally, 3.7.1 b incorrectly refers to Exhibit B as the rate schedule which is Exhibit C.
10/12/2023	Resource Concepts	extend terms to 12/13/2023	amendment	10/3/2023			The amendment had a date that was backdated as a reference because the original contract was backdated. The original contract reads 12/14/2022. but was backdated to 12/5/2022
10/12/2023	Resource Concepts	extended terms through 10/31/2023	amendment	10/3/2023			The amendment had a date that was backdated as a reference because the original contract was backdated. The original contract was on 12/14/2022 but was backdated to 12/5/2022
10/12/2023	Mann Built Construction	Burnt Cedar RFID earthwork	new	10/10/2023	10/11/2023	\$10,500	There was an error and a reference to Exhibit B as plans and specs, but was the fee schedule.

10/12/2023	E-Z-Go Textron	routine maintenance of 58 golf carts	PO	10/10/2023		\$11,160	Fleet no longer does this maintenance
10/10/2023	Frontier Advisors	Nolan Umana services - MD&A for ACFR	new - T&M	10/10/2023	0/10/2023	\$6,000	the exhibit referred to the MD&A for CAFR, was changed to ACFR. Dates also required changes.
9/27/2023	GSO3 Services, LLC	annual service and calibration of ozone analyzer	PO	NO DATE on PO	9/22/2023	\$15,850	PO has amount for travel and a blanket \$4500 for parts. * on page not defined but upon question an email was received to state it meant receipts would be provided
9/26/2023	Kodiak Roofing	repair of Mountain Course Roof - covered by insurance	new	NO DATES	none provided	\$80,125	Who had signing authority? Who tracks insurance payment?
9/26/2023	DOWL, LLC	surveying services, Alder Ave.	new	9/25/2023	9/26/2023	\$12,881	OK
9/25/2023	DOWL, LLC	SPS#1 project	amendment 1 - code issues with electrical original DATED 6/29/23	8/31/2023	9/21/2023	\$17,250	Is this another backdating? The original contract was for \$33K so what was the budget?
9/13/2023	LA Perks	DP work for diesel use	PO - No Date on PO	No Date	No Date	\$16,404	OK other than no dates
9/13/2023	Armac	pavement maintenance	new	No Date		\$17,635	OK
9/1/2023	Lumos	Tahoe Resort capacity analysis	amendment 1	8/31/2023	9/1/2023	\$5,000	fees to be reimbursed by developer

9/1/2023	Lumos	Tahoe Resort sewer evaluation	amendment 2	8/31/2023	9/1/2023	\$21,300	The amendment was incorrectly referred to as Amendment 1 (corrected). No fee schedule included in the contract with Task #4 being T&M. Fees to be reimbursed by developer
8/30 (BOT), then again upon request to sign, 9/11 and 9/12	TechnoAlpin	DP Snowmaking Equipment purchase	\$413,169.22	9/12/2023	8/9/2023	\$413,169	This contract had many errors that were discovered to be introduced when converting to a .pdf. NOTE Noble AND the Vendor and Legal Counsel signed PRIOR to the final contract indicating the SIGNATURE PAGE WAS SWAPPED.
7/31/2023	Tobey Consulting Group	structural engineering work for Mountain Course Roof at entry repair	NEW - template used	7/31/2023	not signed	\$11,600	Required rework. Exhibit B was referenced, but not included. The reference to Exhibit B was removed.
7/31/2023	Walsh Odyssey Engineering	survey for Reservoir 3-1	NEW - template used	7/31/2023	not signed	\$3,600	Good - Exhibit A called out
7/31/2023	Walsh Odyssey Engineering	survey for skate park	NEW - template used	7/31/2023	not signed	\$4,300	Good - Exhibit A called out
7/31/2023	Black Eagle Consulting	GeoTechnical Investigation for Reservoir 3-1	NEW - template used	7/31/2023	not signed	\$6,400	Good - exhibits called out
7/18/2023	Q & D Construction	IVGID utility relocation in NDOT ROW	NEW - template used	7/17/2023	7/17/2023	\$36,500	Contract required modification to the Scope of Work to call out Exhibit A, the costs for the work.
5/15/2023	FW Carson	replace lateral water main prior to NDOT curb work beginning on 5/18/2023	NEW	5/15/2023	none provided	\$24,347.83	Work Complete

1/30/2023	Farr Engineering	Undefined additional work	Amendment	10/13/2022	1/23/2023	\$10,000	not approved - advised staff to make use of specific change orders for clarity and defined scope
1/30/2023	Jacobs Engineering	Extend completion date to 7/1/2023 for the 100% design of pond lining project completion	Amendment	6/9/2021	1/13/2023	No Charge	approved

From: s4s@ix.netcom.com
To: [Sara Schmitz](#)
Cc: [Matthew Dent](#); [Michaela Tonking](#); [Dave Noble](#); [Ray Tulloch](#); [Heidi White](#)
Subject: June 12, 2024 IVGID BOT Meeting - Agenda Item C - Public Comments - Cut The Crap #3 - Golf Course Bar Cart Sources/Uses/Capital Expenditures
Date: Monday, June 10, 2024 2:22:03 PM

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Chairperson Schmitz and Other Honorable Members of the IVGID Board -

It just keeps happening over and over again. We never learn. We never make change. And here it's happening again. So let's go for the trifecta. Shall we?

Aren't we wasting enough money?

Aren't we running most if not all of our commercial business enterprises at a financial loss? Requiring involuntary financial subsidy by local parcel owners as opposed to those who are actually using the facilities of these enterprises?

Aren't we assuming a larger and larger footprint to justify hiring more and more over compensated and over benefited employees?

Aren't we paying employees to provide professional services, and then using them for menial tasks like assembling materials for an advertising laden magazine (where it's the publisher who makes money off of advertising)?

Aren't we offering full time employment for part time/seasonal work, and then coming up with garbage tasks for our employees to do in the off season to justify their full time employment?

Don't we have employees who share half the truth because their loyalties lay with themselves and their co-workers, rather than we parcel owners who are involuntarily paying their salaries and benefits?

So now it's Bar Cart sales at our two golf courses. For those of you reading this e-mail who don't understand, we have three motorized bar carts which arguably sell alcohol/other beverages and light snacks to our golf course customers. A vital money making service, wouldn't you agree? The replacement cost of each cart is \$35,000+. I believe they are fueled by gasoline, and regardless, they require the expert maintenance of our fleet department. Then there are more expensive maintenance items such as replacement tires and batteries. Three operational employees, together with how many additional employees to stock the carts with merchandise to sell? Then of course their share of central services costs, wages and benefits, an allowance for theft losses, etc., etc. Now let's compare these costs to our sales revenues. Bueller? Bueller?

Where is the financial reporting?

Step one is to go to our open.gov tool. You know. The one on our web site (<https://www.yourtahoepace.com/ivgid/financial-transparency/opengov-data-tool>) where we are told that "in an effort to enhance transparency in financial reporting IVGID is offering an interactive reporting tool that allows citizens to explore IVGID's financial data online in various graphical formats selected by the user." And we are told that if we have any questions, we should "contact our Director of Finance, Gerry Eick at (775) 832-1365 for more information."

Well I'm not calling Mr. Eick. And when I attempt to use the tool, I quickly learn it hasn't been updated in more than a year. Notwithstanding we're paying \$2,500 or more/month in licensing fees. Right Board members? And even though I am told I can "drill down into the District's Financial details with the OpenGov Data Tool," I just don't seem to be able to drill down to the more basic level of bar cart.

So then I try to identify what this income and expenses will be going to the District's chart of account (<https://www.yourtahoeplace.com/ivgid/financial-transparency/chart-of-accounts>) web page. You know. The one under "financial transparency." And there I discover this page hasn't been updated since July of 2022. And then I do a search for "bar cart" thinking I will learn of the object codes assigned. Well nothing pops up.

So what am I to do to learn of this information?

Well you're forcing me to make another public records request. Susan Herron her herd of herrons complain that it is outrageous the number of public records requests the District is forced to respond to. Well when you advertise yourself as "financially transparent" and here we see that you're not, where does the fault really lie?

So how much money are we going to make operating these bar carts Mr. Sands? Or Mr. Cripps. And is running this commercial enterprise really worth it? I don't know but I'm guessing we're losing our shirts. Like we lose them on everything else. Why don't you as a Board direct Mr. Cripps to prepare a segregated summary of sources and uses for bar cart sales? Maybe for the last two (2) years so we can get an accurate picture. And just to cover myself, here I make a formal public records request for the same. Records evidencing sources and uses assigned to Golf Bar Cart Sales. You know. Salaries and wages. Services and Supplies. Personnel wages and benefits. Cost of goods sold. Capital expenditures. Etc., for a complete picture. For the last two years!

What a stupid, stupid thing to do to subject your citizenry to this type of waste. Another example of the crap we need to put an end to. KILL Bar Cart sales. Because if you don't, you Board members are guilty of not being able to properly run the District. And if you can't perform this basic function, NRS 318.515 tells us it's time for you to end. So how many times do I have to ask?

Respectfully submitted, Aaron Katz

From: [Margaret Martini](#)
To: s4s@ix.netcom.com; [Sara Schmitz](#)
Cc: [Matthew Dent](#); [Michaela Tonking](#); [Dave Noble](#); [Ray Tulloch](#); [Heidi White](#)
Subject: RE: June 12, 2024 IVGID BOT Meeting - Agenda Item C - Public Comments - Cut The Crap #3 - Golf Course Bar Cart Sources/Uses/Capital Expenditures
Date: Monday, June 10, 2024 5:59:11 PM

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Thank you Aaron for this analysis and timeline.

I would hope that this board would do more than give lip service to this issue.

It is looking like the \$1,000 + per day losses at the Grill.

I do not believe that the board of directors should step away from monitoring ANY venue or department. It is perfectly obvious that more oversight is needed than the general manager is providing as has been the case for decades. This board has the opportunity to correct some of these issues NOW as they are being brought forward by community members who are taking their time to study the finances and inefficiencies on the behalf of those who are being assessed all of the fees.

Where is the financial accountability? Cliff Dobler has been pointing out for years that IVGID is seriously underfunded as was just "discovered". Well how about seeing some cost cutting to correct this. Mr. Katz has made some excellent suggestions over the last few years as has Mr. Dobler and Mr. Tullock. STOP asking the employees to do their jobs and demand a turn around of the deficiencies

With an attached timeline and drop dead date. If the date is not met... immediate termination. Take off your slippers and put some boots down. We do not elect our employees or management.

We elect YOU to get the job done.

Margaret Martini

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Monday, June 10, 2024 2:22 PM
To: Schmitz Sara <schmitz_trustee@ivgid.org>
Cc: Dent Matthew <dent_trustee@ivgid.org>; Tonking Michaela <tonking_trustee@ivgid.org>; Noble Dave <noble_trustee@ivgid.org>; Tulloch Ray <tulloch_trustee@ivgid.org>; White Heidi <hhw@ivgid.org>
Subject: June 12, 2024 IVGID BOT Meeting - Agenda Item C - Public Comments - Cut The Crap #3 - Golf Course Bar Cart Sources/Uses/Capital Expenditures

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Aren't we offering full time employment for part time/seasonal work, and then coming up with garbage tasks for our employees to do in the off season to justify their full time employment?

Don't we have employees who share half the truth because their loyalties lay with themselves and their co-workers, rather than we parcel owners who are involuntarily paying their salaries and benefits?

So now it's Bar Cart sales at our two golf courses. For those of you reading this e-mail who don't understand, we have three motorized bar carts which arguably sell alcohol/other beverages and light snacks to our golf course customers. A vital money making service, wouldn't you agree? The replacement cost of each cart is \$35,000+. I believe they are fueled by gasoline, and regardless, they require the expert maintenance of our fleet department. Then there are more expensive maintenance items such as replacement tires and batteries. Three operational employees, together with how many additional employees to stock the carts with merchandise to sell? Then of course their share of central services costs, wages and benefits, an allowance for theft losses, etc., etc. Now let's compare these costs to our sales revenues. Bueller? Bueller?

Where is the financial reporting?

Step one is to go to our open.gov tool. You know. The one on our web site (<https://www.yourtahoepace.com/ivgid/financial-transparency/opengov-data-tool>) where we are told that "in an effort to enhance transparency in financial reporting IVGID is offering an interactive reporting tool that allows citizens to explore IVGID's financial data online in various graphical formats selected by the user." And we are told that if we have any questions, we should "contact our Director of Finance, Gerry Eick at (775) 832-1365 for more Information."

Well I'm not calling Mr. Eick. And when I attempt to use the tool, I quickly learn it hasn't been updated in more than a year. Notwithstanding we're paying \$2,500 or more/month in licensing fees. Right Board members? And even though I am told I can "drill down into the District's Financial details with the OpenGov Data Tool," I just don't seem to be able to drill down to the more basic level of bar cart.

So then I try to identify what this income and expenses will be going to the District's chart of account (<https://www.yourtahoepace.com/ivgid/financial-transparency/chart-of-accounts>) web page. You know. The one under "financial transparency." And there I discover this page hasn't been updated since July of 2022. And then I do a search for "bar cart" thinking I will learn of the object codes assigned. Well nothing pops up.

So what am I to do to learn of this information?

Well you're forcing me to make another public records request. Susan Herron her herd of herrons complain that it is outrageous the number of public records requests the District is forced to respond to. Well when you advertise yourself as "financially transparent" and here we see that you're not, where does the fault really lie?

So how much money are we going to make operating these bar carts Mr. Sands? Or Mr. Cripps. And is running this commercial enterprise really worth it? I don't know but I'm guessing we're losing our shirts. Like we lose them on everything else. Why don't you as a Board direct Mr. Cripps to prepare a segregated summary of sources and uses for bar cart sales? Maybe for the last two (2) years so we can get an accurate picture. And just to cover myself, here I make a formal public records request for the same. Records evidencing sources and uses assigned to Golf Bar Cart Sales. You know. Salaries and wages. Services and Supplies. Personnel wages and benefits. Cost of goods sold. Capital expenditures. Etc., for a complete picture. For the last two years!

What a stupid, stupid thing to do to subject your citizenry to this type of waste. Another example of the crap we need to put an end to. KILL Bar Cart sales. Because if you don't, you Board members are guilty of not being able to properly run the District. And if you can't perform this basic function, NRS 318.515 tells us it's time for you to end. So how many times do I have to ask?

Respectfully submitted, Aaron Katz

1
 2 INCLINE VILLAGE
 3 GENERAL IMPROVEMENT DISTRICT
 4 BOARD OF TRUSTEES
 5
 6
 7
 8
 9 TRANSCRIPT OF HEARING
 10 PUBLIC MEETING
 11 Live and Via Zoom
 12
 13 Held at the Boardroom
 14 893 Southwood Boulevard
 15 Incline Village, Nevada
 16
 17 Wednesday, June 26, 2024
 18
 19
 20
 21
 22
 23
 24 Reported by: Brandi Ann Vianney Smith
 25 Job Number: IVGID 46

1 APPEARANCES
 2
 3 **BOARD MEMBERS PRESENT**
 4 SARA SCHMITZ, CHAIR
 5 MATTHEW DENT, VICE CHAIR
 6 MICHAELA TONKING, SECRETARY
 7 RAY TULLOCH, TREASURER
 8 DAVE NOBLE, MEMBER (via Zoom telephonic)
 9
 10
 11 **ALSO PRESENT**
 12 SERGIO RUDIN, LEGAL COUNSEL
 13 HEIDI WHITE, DISTRICT CLERK
 14
 15 -o0o-
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3

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1 Incline Village, Nevada - 6/26/2024 - 6:00 P.M.
 2 -o0o-
 3
 4
 5 CHAIR SCHMITZ: Good evening. I'd like to
 6 call the meeting of the Incline Village General
 7 Improvement District Board of Trustees meeting to
 8 order at six o'clock here on June 26th at the
 9 Boardroom at 893 Southwood Boulevard, Incline
 10 Village, Nevada.
 11 We will kick off with the Pledge of
 12 Allegiance.
 13 A. PLEDGE OF ALLEGIANCE
 14 (Pledge of Allegiance.)
 15 CHAIR SCHMITZ: Moving on to roll call of
 16 trustees.
 17 B. ROLL CALL OF TRUSTEES
 18 CHAIR SCHMITZ: Trustee Tonking?
 19 TRUSTEE TONKING: Here.
 20 CHAIR SCHMITZ: Trustee Tulloch?
 21 TRUSTEE TULLOCH: Here.
 22 CHAIR SCHMITZ: Trustee Dent?
 23 Is he online? No, he is not. He is
 24 intending to call in, and I'm expecting Trustee
 25 Noble here shortly. He's online.

6

1 TRUSTEE NOBLE: Here.
 2 CHAIR SCHMITZ: We do have a quorum of the
 3 trustees. And I do know that Trustee Dent is taking
 4 the meeting via his travel today. He will be on but
 5 we may drop him periodically, and he'll call back
 6 in.
 7 Moving on to initial public comments.
 8 C. INITIAL PUBLIC COMMENTS
 9 MR. KATZ: Good evening, Board members.
 10 Aaron Katz, Incline Village. Several written
 11 statements to be attached to the minutes of this
 12 meeting.
 13 If you board members didn't realize it
 14 before that the District is not sustainable
 15 financially, now you should. You can't find a
 16 general manager who will work here more than a
 17 couple of months. And we have to offer a salary, it
 18 now looks like, of \$330,000 a year or more plus
 19 benefits, plus a housing allowance, plus relocation
 20 payment. We don't even advertise our vacant Public
 21 Works director position. And as our way of saying
 22 thanks, we give an unqualified employee a \$50,000 or
 23 greater per year promotion to Public Works director.
 24 And her side kick, a similar promotion for Ms.
 25 Nelson's former position. I'm not a hundred percent

7

1 certain of that statement, but you board members
 2 will find out if it's accurate or not. But I know
 3 the way you guys breathe, and so all I have to do is
 4 listen and I know the truth.
 5 And overspending continues and it's
 6 unsustainable. And how do you intend to manage this
 7 overspending, you trustees or candidates for
 8 trustees here?
 9 Then remember the disc golf course where
 10 the North Tahoe Disc Golf Association promised to
 11 for pay maintenance for ten years, and we let them
 12 sell the naming rights to that to the Lions Club so
 13 they could collect ten thousand bucks? Well,
 14 they're gone.
 15 And now I learn local parcel owners have
 16 been the ones forced to pick up the tab with no
 17 corresponding revenue source from user fees. And
 18 now I have learned that outsiders from Grass Valley
 19 are putting on the disc golf tournament at our
 20 facility for Labor Day and their charging tournament
 21 fees and expecting to generate a \$1,000 in revenues.
 22 Now, who at IVGID knew this was happening?
 23 And who authorized this, if anyone? And how much is
 24 the District being paid? You know, you keep
 25 advertising that you're transparent, yet I don't

8

1 hear any transparency.
 2 Well, it's time to hire a professional
 3 asset disposal firm, as far as I'm concerned, to
 4 liquidate all of our money-losing businesses. We
 5 just can't seem to turn around on a break-even or a
 6 profit. It's time for IVGID as we know it to end.
 7 You'll see I'm right sometime in the future soon.
 8 Thank you.
 9 MR. DOBLER: Cliff Dobler, 995 Fairway.
 10 I've been getting your attention, I expect
 11 you to listen, Sara, on Item G 5, regarding the Rec
 12 Center priorities.
 13 Now, apparently Mr. Magee hired Mr. Craig
 14 Bronson as a special advisor. Apparently he works
 15 for Baker Tilly, however, there is no record of his
 16 employment on Baker Tilly's website. The agenda
 17 item was only to address the Rec Center, however the
 18 special advisor decided to throw in the beaches,
 19 tennis, and pickleball.
 20 On May 8th, the trustees asked the special
 21 advisor to prioritize the list of capital projects
 22 for the Rec Center based on a report submitted by --
 23 to some trustees but not all. With his charming
 24 special advisor role, he listed 21 priority projects
 25 as Exhibit A, but we find on Exhibit B a mishmash of

9

1 a lot of irrelevant data.

2 For an example, there are 61 projects not

3 21. There are 11 projects which have been completed

4 and should not be even addressed. There are 4

5 wish-list projects, the largest being 25 million for

6 the dead Rec Center expansion project. So there

7 remains 46 six projects planned, which is more than

8 doubled Mr. Special Advisor's priority list.

9 The Board asked for prioritization of all

10 projects, not just 21. Fifteen projects have no

11 estimates. The parking lot replacement and the HVAC

12 replacement have combined estimates of only

13 1.125 million, but the five-year capital plan just

14 approved by the Board indicates \$3,000,695 for both

15 projects.

16 Mr. Special Advisor claims he needs to

17 work hard to match projects that are contained

18 within the '24/'25 budget. There are only 15

19 projects and two carryover projects on the five-year

20 plan. I timed myself to do special advisor's match

21 task, and it took 20 minutes. Results of the match:

22 Five projects are planned for 198,000, but are not

23 listed on Mr. Special Advisor's list. Six projects

24 match Mr. Advisor's list. One capital project is on

25 Mr. Special Advisor's wish list. Why? Five

10

1 projects are not even budgeted of 4,240,000, but

2 Mr. Special Advisor has only a 1.231 million. Is

3 this what you want from the Mr. Special Advisor to

4 make prudent decisions?

5 Thank you very much.

6 MS. JEZYCKI: Good evening. Michelle

7 Jezycki. I grew up in Incline, and I'm a long-time

8 resident as well as a candidate for IVGID.

9 Regarding the resignation of our GM, I see

10 that there are several options presented before the

11 Board. While the direction has likely been already

12 determined, the first is appointing an interim. It

13 seems to me that Mike Bandelin did a good job as

14 interim. Why would we not provide a temporary

15 increase and our community gratitude to Mr. Bandelin

16 to cover the position until the end of the year?

17 The second option is to appoint an

18 external individual to take over the role. I would

19 hope that the Board would not go this route with an

20 external person or even a current board member.

21 The third option was to open the

22 recruitment cycle and have HR begin the RFP process

23 with an executive. I find this curious when we just

24 went through this only months earlier, and we were

25 told that the recruitment firms couldn't find

11

1 anyone. There are plenty of pools for this type of

2 position that we can fish in with our own

3 recruitment efforts. If this is the route you take,

4 I would ask that we not spend further money on

5 consultants to find our next GM but allow our HR

6 department to carry out their roles as the

7 professionals that they are.

8 Search firms on average charge 30 percent

9 of the first year's salary of the employee that is

10 being placed and oftentimes in addition to their

11 service fees. So we would be paying an additional

12 \$105,000 at minimum.

13 Regardless, I would hope in the spirit of

14 collaboration with the new incoming board that the

15 current board might find a temporary solution for

16 our GM search, an interim filling of the position,

17 as to not handcuff the new board with another

18 multiyear contract.

19 I also find it curious that in August of

20 last year, HR was directed by the Board to add to

21 the new position description, or updated position

22 description, that the GM must live in the area, yet

23 months later, pushed to get someone from out of town

24 into that position who did not live in the area.

25 Beaches, at the end of a long day

12

1 yesterday, my spouse and I decided to walk down to

2 the beach and watch the sunset, only to find out

3 that the gates were closed. The gates used to close

4 at 10:00 p.m., so why are we closing them before the

5 sun is even down?

6 We are in the season of the longest days

7 of the year, so this makes no sense and robs our

8 community of enjoying one of the most magical times

9 of the day at one of our most prized amenities.

10 Further, there were still people on the other side

11 of this now-locked gate.

12 What is it that we're trying to deter by

13 doing this? What is the problem being solved?

14 Finally, there have been many meetings

15 were public statements and some board statements

16 were made with sweeping generalizations about our

17 IVGID staff: They're overpaid, they don't do their

18 jobs, and the like.

19 I would like to be clear in stating that I

20 do not think this is fair nor productive. Staff

21 should not be walking on eggshells, reporting to

22 others other than their supervisors and the GM, and

23 we really need to to move from this gotcha mentality

24 and demeaning our staff if we expect to build back a

25 strong IVGID team. There are ways to handle

13

1 underperformers, and generalizing them as unpaid and
 2 underperforming is not one of them.
 3 Thank you.
 4 CHAIR SCHMITZ: I would like the record to
 5 reflect that Trustee Dent is online attending the
 6 meeting.
 7 DR. WYMAN: Hello, Trustee Dent. Andrew
 8 Wyman, Incline Village.
 9 A few items. One, I wanted to go back to
 10 the District facilities for expression, the
 11 discussion that was undertaken the last time in the
 12 board decision for a moment.
 13 In the memorandum that Bobby Magee put
 14 forward, it said: There were emails received by the
 15 Board including complaints of being an involuntary
 16 audience and having negative impact on the enjoyment
 17 of recreational facilities.
 18 None of those emails are noted. There are
 19 no complaints specifically noted, and I find this
 20 not exactly transparent. I have no idea what the
 21 complaints were or whether they were legitimate
 22 complaints. That's not really what I'm here to talk
 23 about.
 24 First, I want you to know that I'm not
 25 contagious. I went to the dermatologist yesterday

14

1 and the dermatologist made a lot of money. That
 2 speaks for my current appearance.
 3 The issue I really wanted to talk about
 4 for the next two minutes has to do with the next
 5 general manager. I would hope that the Board
 6 tonight does not make decisions which cannot be
 7 readily undone by the next board, should it come to
 8 that. And I will not bother to repeat the episodes
 9 of the last several months that got us into this
 10 situation we're in now.
 11 What I would hope that you will have a
 12 spirited discussion about is what you want to do
 13 regarding the next general manager. And if you
 14 think as individuals that it is the best idea for
 15 Incline going forward for this GED to appoint a
 16 general manager presently, negating or making it
 17 very difficult for the next board to make that
 18 decision, that you will articulate clearly your
 19 reasons for doing that and why that's in the best
 20 interest of IVGID.
 21 Thank you.
 22 CHAIR SCHMITZ: Do we have any other
 23 comments here in the room?
 24 Seeing none, do we have any online?
 25 MR. BELOTE: We do not, Chair.

15

1 CHAIR SCHMITZ: Seeing none, that will
 2 close out agenda item C. Moving on to agenda D.
 3 D. APPROVAL OF AGENDA
 4 CHAIR SCHMITZ: Approval on the agenda.
 5 Do we have any requests for modifications or changes
 6 to the agenda?
 7 TRUSTEE TULLOCH: Item F 8 on the consent
 8 calendar, I believe it's incorrect, so I'd like it
 9 to be moved to general business. Sorry. F 9.
 10 CHAIR SCHMITZ: You'd like F 9 to be moved
 11 to general business?
 12 TRUSTEE TULLOCH: Correct. There's an
 13 error in the recommendation.
 14 CHAIR SCHMITZ: Okay. Any other changes
 15 or suggestions? Trustee Dent, did you want to chime
 16 in?
 17 TRUSTEE DENT: I'm fine at this time.
 18 Thank you.
 19 CHAIR SCHMITZ: All right. Thank you.
 20 I would like to also remove -- I believe
 21 this is staff's recommendation -- item F 7, the
 22 Jacobs contract. There are some minor language
 23 modifications that I believe staff and legal counsel
 24 have decided they want to include. I believe in
 25 order to accomplish that, that would need to be

16

1 moved to general business; correct? Okay. We will
 2 move that to general business as well.
 3 And I would like to defer E 3 to our next
 4 meeting so that the materials that are to be
 5 included as part of the contract can be provided to
 6 the Board for the Board's review prior to the
 7 meeting. So, I'd like this one to just be deferred
 8 to our meeting on July 10th.
 9 Any other changes?
 10 TRUSTEE TONKING: I think you might want
 11 to be careful just because that enters fire season,
 12 and most of their staff starts to have to travel.
 13 We might have to keep that flexible if we keep
 14 pushing it.
 15 CHAIR SCHMITZ: I don't think it should
 16 get pushed, but we just need to have a complete, the
 17 complete material.
 18 Any other requests and are these
 19 modifications acceptable to the Board?
 20 Seeing no concern, we will move item F 7
 21 to general business number 1. And F 9 will become
 22 general business number 2, and then the other
 23 general business items will follow.
 24 TRUSTEE TONKING: Can we move the GM
 25 discussion higher up because we've noted that

17

1 both -- I know that Trustee Noble said he didn't
 2 know how great his internet was, and Trustee Dent
 3 was going to be in and out. I feel like that is
 4 something we need all five of us on for, so the
 5 earlier the better.
 6 CHAIR SCHMITZ: Why don't we do that.
 7 Given what we have on general business, why don't we
 8 leave current general business number 1, the
 9 veteran's memorial, leave that there. Leave item G
 10 2 as is. And then put in F 7 and F 9 after that.
 11 TRUSTEE TONKING: Perfect.
 12 CHAIR SCHMITZ: I hope all of you will
 13 keep me on track. Does that make sense? Okay.
 14 Then moving on to item E.
 15 E. REPORTS TO THE BOARD
 16 E 1. Parasol - Receive and File Annual Report
 17 CHAIR SCHMITZ: Reports to the Board. E 1
 18 is receive and file an annual report from Parasol
 19 Community Foundation, pages 8 through 14.
 20 MR. BRONZAN: Good evening. Craig
 21 Bronzan, special advisor on some of these staff
 22 reports.
 23 This is just an annual report. All this
 24 is submitted to the Board for your acceptance.
 25 Members of the Parasol Foundation couldn't be here

18

1 tonight, but they indicated if there was another
 2 meeting that you would like to invite them to, they
 3 can make themselves available.
 4 CHAIR SCHMITZ: Any questions?
 5 E 2. Treasurer's Report
 6 CHAIR SCHMITZ: Moving on to report E 2,
 7 the treasurer's report. Pages 15 through 37 of the
 8 board packet. I'll hand that over to Trustee
 9 Tulloch and also Mr. Cripps.
 10 TRUSTEE TULLOCH: The treasurer's report,
 11 we haven't made all the changes we previously
 12 discussed because, obviously, the budget process
 13 took up an inordinate amount of time.
 14 If we look at the first page, page 17 in
 15 your packet, you'll see what I've been flagged up
 16 over the last several months that we're consistently
 17 overshooting our monthly payroll budget. There's
 18 only three months that we haven't overshot it. And
 19 if you look at page 19, you'll see that we're
 20 currently overshooting by 1.35 million out of a 21.2
 21 million budget. And if we extrapolate that out to
 22 the end the year, we're probably looking at 1.5, 1.6
 23 million overshoot on salaries.
 24 Those of you that listened to the budget
 25 discussions, you will know I highlighted that in

19

1 several instances. I think three or four of our
 2 venues overshot on their salaries and wages.
 3 Of course, then this is subsidized by
 4 dipping into fund balance, which has typically been
 5 accrued because we haven't carried out capital
 6 projects. Hopefully we will see in the coming
 7 financial year, venue managers actually start
 8 looking at following their payroll budget. The fact
 9 that the overall budget increased the salaries and
 10 wages by 18 percent, if we can't live within that,
 11 we do have a serious problem.
 12 Moving on to, if we look at our
 13 investments on page 20 of the packet, you'll see
 14 we're healthy. Again, we're making 132 grand a
 15 month investment, interest in dividends. A large
 16 part of that is from vesting the operating account,
 17 having an operating account accruing interest, which
 18 wasn't happening for several of the last years, and
 19 that's since January, general Manager Magee, I think
 20 we've been accruing interest on it, 132 grand a
 21 month, which certainly helps.
 22 If you look to page 22, looking at cost
 23 center year-to-date revenues versus year-to-date
 24 expenses, if you look at this, start with this, this
 25 looks excellent. We look at the beaches and, yes,

20

1 they're making 2.9 million net. Unfortunately, this
 2 graph is incorrectly labeled. I've spoken to
 3 Assistant Finance Director Cripps about this. What
 4 we're showing here, expenses, but we're also showing
 5 the budget which includes CapEx. If we strip out
 6 the 4 million CapEx for the beaches for instance, it
 7 makes a significant difference in it. You'll see
 8 the same impact on the other venue's revenues. This
 9 isn't revenues versus expenses, this is revenues
 10 versus total budget, which includes CapEx.
 11 I've asked for next month we shall split
 12 this out so we will track CapEx separately. It's
 13 important that we don't just comingle these funds
 14 because then we're not making investments in the
 15 community, investments that we budgeted and provided
 16 for. It's going to other miscellaneous expenses
 17 instead.
 18 That covers all the highlights. We also,
 19 if you look at Appendix A, it shows all the checks
 20 that we've paid out. Appendix B and Appendix C show
 21 the procurement card transactions. There's a few of
 22 these I've highlighted I will be discussing further
 23 with staff. I had some queries about them. From a
 24 random look-through of them, several jumped out that
 25 I'll be following up on these.

21

1 Happy to take any questions on it.

2 CHAIR SCHMITZ: Any questions for Trustee

3 Tulloch or for Mr. Cripps?

4 I don't see hands or mics getting unmuted.

5 I have just a couple of comments.

6 When are we going to start seeing a

7 financial report with this? Because we're doing

8 these treasurer reports monthly, we should also have

9 monthly financial reports, so when are we going to

10 start seeing financial reports?

11 TRUSTEE TULLOCH: Hopefully very soon.

12 We've been -- the extended budget process has

13 screwed up several things. But, yes, I expect to

14 see that, and hopefully we should have a year-end

15 one, probably.

16 CHAIR SCHMITZ: When are we going to have

17 OpenGov up and running so that we have our financial

18 information available to our general public?

19 TRUSTEE TULLOCH: In think that one, I've

20 brought up in previously meetings, I think we will

21 need to defer that to our IT department and the

22 finance department and find out where it is.

23 Personal view, I've made this statement before, I'm

24 not sure why we're paying \$25,000 a month or

25 something for OpenGov and we're not using it and

22

1 haven't used it for 18 to 24 months now.

2 CHAIR SCHMITZ: I don't think it costs

3 that much. Are we on track of getting OpenGov back

4 up and running and loaded with data so that we can

5 actually, realtime, look and analyze or financial

6 information?

7 MR. CRIPPS: Yes. We do have an open

8 ticket with OpenGov as far as what correlation is

9 happening between our two systems. And I do not

10 have the solution to that, but there is an open

11 ticket currently.

12 CHAIR SCHMITZ: Are we paying for their

13 service during this 18 months when we haven't been

14 able to use their services?

15 MR. CRIPPS: Yes, we are.

16 CHAIR SCHMITZ: How much are we paying

17 annually for those services?

18 MR. CRIPPS: I would have to look into

19 that.

20 CHAIR SCHMITZ: I think that we should

21 stop paying for services until we can actually use

22 the tool. I find it unacceptable. We were told

23 this was going to be -- I mean, Mr. Navazio had told

24 us that it was up and running July of last year. So

25 we're approaching a year and it still isn't up and

23

1 running.

2 I think that we should be looking at the

3 contract and the terms of that contract, and, legal,

4 if you could help the financial department with that

5 because I think that we shouldn't be paying for

6 something we've had a ticket in for, I think,

7 a year.

8 Then moving on on page 23, I'm quite

9 troubled by the fact that in all of our venues we

10 are all over budget for salaries and benefits. And

11 you already touched on it, but then what troubles me

12 is that were under budget for some of our other

13 expenses, which tells me that we're overbudgeting

14 our expenses and we're having to use those funds to

15 cover our salaries.

16 And this has been an issue and this is not

17 a sustainable business model and we need make sure

18 that when we start July 1, that we are managing to

19 our line items and our line items shouldn't be

20 overspent, including on capital expenditures.

21 Capital expenditures for both golf and ski were over

22 budget.

23 So we're consistently running things over

24 budget, and we're dipping into fund balance in order

25 to do that. I think that when we start July 1, we

24

1 need to be managing to these line items budgets much

2 more closely, and we need to have financial reports

3 so that we can actually see what's going on one

4 month to the next. Otherwise, we've been sitting

5 here in the dark for almost two years when it comes

6 to financial statements.

7 I know that your team has done a stellar

8 job in bringing us back up to speed. This goes long

9 before all of you, most of you were even here. From

10 a management of the District's perspective, we have

11 got to have timely financial reports. I don't know

12 how we can run our businesses without them.

13 And so I'm hoping that come July 1, we're

14 back on track, and that we're back on track from our

15 audit perspective as well because we need to make

16 sure that we have an audit that our auditor actually

17 weighs in on. Not like last year.

18 Thank you for that. Sorry. I was on a

19 bit of a soapbox.

20 TRUSTEE TULLOCH: It's all right. I think

21 it's actually worse because as we noticed during the

22 budget process when we suddenly find that million

23 bucks allocated for the dog park that suddenly

24 dropped off the program and moved back into fund

25 balance, for years we've operated just dipping into

25

1 fund balance. We're actually committing a fraud on
 2 our taxpayers because we're collecting monies
 3 supposedly for capital investment and to improve
 4 venues. We've put projects in the capital program
 5 that then drop out of the program and the money just
 6 goes back into fund balance and then it gets applied
 7 to operating expenses to cover overspends.
 8 Again, I'll take my soapbox slightly,
 9 stated multiple times during the budget process, the
 10 fact that we had three out of four venues overspent
 11 between 20 and 40 percent on salaries and benefits
 12 is completely unsustainable. It just means that,
 13 for whatever reason, we're just ignoring budget. So
 14 I'm not sure why having spent so much time in the
 15 budget and then it seems to get ignored. We can't
 16 continue that way.
 17 CHAIR SCHMITZ: Any other comments,
 18 questions?
 19 TRUSTEE TULLOCH: Just one thing, I just
 20 got a text that nobody could get in to call because
 21 the log-in information was screwed up, that's why
 22 there's been no dial-in comments because they
 23 weren't able to access it.
 24 TRUSTEE TONKING: I received that text as
 25 well.

27

1 MR. BELOTE: I will.
 2 CHAIR SCHMITZ: Then what we will do --
 3 for those of you online, what we will do is when we
 4 have that updated information posted on the
 5 District's website, we will take your public
 6 comments after we just complete whatever agenda item
 7 that we are on.
 8 I apologize for the inconvenience, but I
 9 think -- legal counsel, is that acceptable of how to
 10 handle it? Do we need to take a break and get this
 11 resolved?
 12 MR. RUDIN: Why don't we take a break and
 13 get this resolved. I will also take a couple
 14 minutes to see if there's anything else we need to
 15 do.
 16 CHAIR SCHMITZ: Let's at least finish out
 17 the treasure's report -- correction. We will take a
 18 break and we will get this resolved before we
 19 continue on with the meeting. I stand corrected.
 20 Are there any other questions or comments
 21 anything?
 22 TRUSTEE TULLOCH: No. I think I've
 23 covered it all. Thank you for your comments,
 24 Trustee Schmitz. I think they're consistent with
 25 what we've been recording. Hopefully we're going to

26

1 TRUSTEE TULLOCH: Can we --
 2 CHAIR SCHMITZ: General counsel, how do we
 3 handle this if it wasn't posted for people to make
 4 public comment online?
 5 MR. RUDIN: Yeah, I think we should
 6 correct that as quickly as we possibly can, and I
 7 would suggest that we should try to take public
 8 comment at the earliest opportunity. At the very
 9 least, hopefully, it will be corrected before the
 10 closing public comment period so that people can
 11 make public comment today.
 12 I'm checking if there's anything else we
 13 should do.
 14 CHAIR SCHMITZ: IT?
 15 MR. BELOTE: I'm reaching out to our web
 16 guy now to make sure we get it updated. I'll keep
 17 you apprised.
 18 CHAIR SCHMITZ: It's not that it was just
 19 an issue with not being published. Is there a
 20 bigger technical issue than that?
 21 MR. BELOTE: It appears that the webinar
 22 ID is not correct.
 23 CHAIR SCHMITZ: I see. Okay. Can you
 24 flag me when you think you have that correct and we
 25 can get that posted?

28

1 see financial statements.
 2 CHAIR SCHMITZ: We will take a break until
 3 we're able to -- I'm being told that we need ten
 4 minutes. We will come back at roughly 6:45. Thank
 5 you.
 6 (Recess from 6:32 p.m. to 6:47 p.m.)
 7 MR. WRIGHT: Frank Wright, Crystal Bay.
 8 We have a new appointment, I understand,
 9 for our utilities department. We have a new
 10 manager. I filed an EEOC complaint when our last
 11 person was promoted without going out to the public.
 12 You'd think that the human resource department would
 13 get the hint that you can't operate like this. Did
 14 we get the best qualified possible candidate? Were
 15 all members of the employment within IVGID given an
 16 opportunity to apply for that position? Did we have
 17 a competent, talented search committee? Did we
 18 interview and talk to people? Did the Board even
 19 know that this motion was going to take place? The
 20 answer to all those questions is hell no. Why not?
 21 Because that's what we do here. We give people
 22 massive raises that are probably not even qualified
 23 for the jobs that they're going to be doing, and it
 24 doesn't get any better. It just keeps on going on
 25 and on.

29

1 There are people in this community which I
2 think might have liked to have that job and would
3 have applied for it if it was ever open to the
4 public. But it wasn't. If we don't stop doing
5 things that are wrong and start doing the things
6 that are right, how do you expect this place ever to
7 turn itself around?

8 We have an election coming up soon. I'm a
9 candidate. I hope the people in town understand
10 that I have always been for this community. I've
11 always tried to fix what's wrong. The people who
12 are running that have created this cabal of
13 threesome, they're not for our community. They have
14 done nothing to help our community, they've done
15 nothing but take from our community, and we have to
16 change that. I hope in your vote this year, you try
17 to vote sanity. The insanity has got to go away.

18 Thank you.

19 (No Zoom audio from 6:49 p.m. to 6:51
20 p.m.)

21 MR. BELOTE: It should be resolved at this
22 time.

23 CHAIR SCHMITZ: We will await Trustee
24 Noble and Trustee Dent, perhaps, both calling back
25 in.

31

1 wages and benefits was 5.4 million, and this year's
2 adopted budget, that's 5.8 million, so it's actually
3 a very small increase to the overall wages and
4 benefits line. But I will remind the Board that one
5 of the ways that we will be achieving that budgetary
6 savings is through a number of different items that
7 we did talk about during the budget process as well.

8 For example, there are multiple ways to
9 allocate salaries out, and so we are no longer using
10 the wage allocation system for the information
11 technology department, however, the Board did direct
12 that we put them into the cost allocation plan. And
13 so when those positions are cost allocated out, the
14 reduction and burden to the general fund is almost
15 \$800,000.

16 And then as the Board is aware, we're
17 intending to hold the finance director position
18 vacant for six months, that's a salary savings -- a
19 burdened savings of about 151,000, and then we have
20 a vacant accountant on the books that we are
21 intending to continue to hold vacant. The savings
22 to that position is about \$137,000. And then
23 there's a number of other smaller activities that
24 we've taken into account that affect both the salary
25 lines as well as the services and supplies lines.

30

1 TRUSTEE TONKING: He was saying that he
2 could hear the call-in audio, not the dais audio.
3 He will call back in. We can keep going. I just
4 wanted to ping that here.

5 CHAIR SCHMITZ: Mr. Magee, would you like
6 to continue without Trustee Noble or would you
7 prefer to give him a moment?

8 MR. MAGEE: Certainly it is the Board's
9 meeting not a staff meeting. Whatever you want,
10 Chair.

11 CHAIR SCHMITZ: That's Trustee Dent.
12 Let's hope that Trustee Noble chimes in here
13 shortly, and we'll bring him up to speed. If you
14 would like to continue, go ahead.

15 E 4. GM's Process for Managing '24/'25 Budget

16 MR. MAGEE: Thank you, Chair.

17 And so as I had started to say, staff
18 throughout all departments, organization-wide, have
19 been looking at their budgets and coming up --
20 formulating plans on how they're going to manage to
21 this budget over the course of the year.

22 I did want to bring to the Board's
23 attention a handful of things. And so, for example,
24 in the general fund just one of the areas that we've
25 been focused on, the '23/'24 adopted budget for

32

1 I don't think it would be appropriate use
2 of the Board's time for me to walk you through each
3 one of these minor things, but what I will say is is
4 that with respect to how staff is going to achieve
5 this, the Board has heard me say a number of times,
6 Mr. Cripps now has the reports, the financial
7 reporting system of Tyler Enterprise, which was
8 formally known as "Munis," it's up, it's running,
9 the directors have been trained, staff throughout
10 the departments have been trained on how to run
11 their budget to actual reports. And the finance
12 department will be conducting monthly meetings with
13 each one of the departments to make sure that these
14 items are trending and tracking appropriately. That
15 will be reported back to the Board each and every
16 month.

17 Currently, we are up to date with all of
18 our financial reporting through May, and as soon as
19 June -- the month of June ends, the finance
20 department is going to be on one, and they're going
21 to get on that right away.

22 The intention is that, as you had
23 mentioned earlier, starting July 1st, these reports
24 will be generated as soon as the month is closed.
25 And I can tell you that most finance departments

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1 shoot for around the 10th from the 12th of each
 2 month to close the books. At that point, those
 3 reports will be run, those meetings will be held,
 4 and those reports will be provided back to the
 5 Board.

6 CHAIR SCHMITZ: Questions for General
 7 Manager Magee?

8 TRUSTEE TULLOCH: General Manager Magee,
 9 so we're reallocating -- you're taking 800,000 out
 10 by reallocating IT costs to other departments. How
 11 does that impact the budgets that we just spent an
 12 awful lot of hours less than three weeks ago, it
 13 seems a lot longer, but less than three weeks ago?
 14 Is that changing allocations and what's the impact
 15 on the operating venues?

16 MR. MAGEE: Yes. And that has been taken
 17 into consideration. As I had mentioned, every
 18 director throughout the building has been working on
 19 exactly that, and they were aware, as part of budget
 20 process, that this allocation was going to occur so
 21 that each venue paid its fair share of the
 22 information technology costs.

23 TRUSTEE TULLOCH: Understood. But venue
 24 managers have agreed to their budgets, and some of
 25 them have quite demanding targets, as they should

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1 were incorporated in that budget. And now you're
 2 saying, well, we're just going to go and allocate
 3 those out and that's how we're going to fix our gap
 4 in the salaries and wages number. Because there
 5 was -- I mean, in our budget report, there was --
 6 and I think in our budget packet, I believe it was
 7 roughly a \$600,000 reduction that was needed in
 8 general fund salaries, and now I hear you saying, oh
 9 no, we don't have to reduce anything because we're
 10 going to take \$800,000 and charge it out.

11 Are we using different methodologies from
 12 how we actually approve the budget?

13 MR. MAGEE: No, we're not. We have not
 14 made any changes. This is what the Board directed
 15 us to do. This is what we have done.

16 Now, I'm aware of the supplemental
 17 material sheet that was added earlier today, and I
 18 can tell you that there's an additional 500,000 that
 19 was in this document. I don't know who created this
 20 document. I'm not familiar with it. I did talk to
 21 the finance department, and they did not generate
 22 it, is what they told me.

23 But there are four positions, for example,
 24 that are related to the revenue operations of the
 25 finance department. That's roughly \$500,000 right

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1 have. If we're throwing another wrench in the
 2 machine here by changing these allocations, I'm not
 3 sure, what's the impact? Can you provide further
 4 details of where that 800,000 is going and who is
 5 the winners and the losers from it?

6 MR. MAGEE: Staff is not making any
 7 changes to the allocations.

8 TRUSTEE TULLOCH: Okay. So it's the same
 9 allocations as they were previously?

10 MR. MAGEE: As was adopted by the Board,
 11 that is correct.

12 TRUSTEE TONKING: So it's not a further
 13 saving to the general fund; it's just what was
 14 agreed in the budget.

15 MR. MAGEE: That is not additional savings
 16 on top of what was directed by the Board during the
 17 budget hearings; that is correct.

18 TRUSTEE TULLOCH: And so it's there. And
 19 it doesn't actually address costs; all it does is,
 20 the same as all the central services, is just throws
 21 the ball over the wall sort of thing.

22 CHAIR SCHMITZ: I have a question as it
 23 relates to these IT costs. When we approved the
 24 budget for salaries and wages, my understanding, my
 25 recollection is, anyway, is that the IT salaries

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1 there that is actually not in the general fund, and
 2 it's actually never been in the general fund. Those
 3 are actually community services funded. I'm not
 4 sure why they've been erroneously identified on this
 5 sheet.

6 But just as we were leading up to the
 7 board meeting tonight, I did talk to the finance
 8 team and verified that those positions are budgeted
 9 through the finance department but they are paid
 10 through community services, and then they were also
 11 budgeted correctly both this year and last year.

12 So, there's a lot of places that we're
 13 looking for every dime we can find. One of the
 14 things that I will add to this discussion, though,
 15 is I have provided direction to all of the directors
 16 that all vacant positions will continue to be held
 17 vacant throughout the year, absent any specific
 18 approvals by the general manager and the finance
 19 department to make sure that we are appropriately
 20 capturing all of the current salaries and wages and
 21 making sure that we're staying within budget.

22 There are only a couple of positions that
 23 are currently under recruitment that were asked for
 24 specifically by the Board; those are continuing to
 25 move forward. One of them is the IT tech position.

37

1 The other one is the purchasing and contracts
2 manager position. Both of those are pretty far
3 along in the process. We are intending on filling
4 both of those positions.

5 CHAIR SCHMITZ: I believe, if my memory
6 serves me correctly, that the Board directed that as
7 well?

8 MR. MAGEE: That is correct.

9 CHAIR SCHMITZ: I see Trustee Tonking
10 would like to chime in. I just have one follow-up
11 question.

12 Just so we know what this data, it comes
13 from, it comes from HR, and HR provided the list of
14 positions and what they're fully burdened salaries
15 are and then included the COLA and merit increases.
16 This information came from HR. And if you'll notice
17 on these sheets, some of positions are allocated
18 out, the marketing manager, the marketing
19 coordinator, so there's only a small amount that
20 remains within the general fund.

21 And so my question is as it relates to IT,
22 I would assume there's also still some percentage
23 because the general fund does use IT services. So
24 if we could, offline, just understand what
25 percentage is remaining with the general fund for

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1 those ideas together and addressing the general fund
2 that have been a large concern of mine.

3 And I have two questions. One is just a
4 clarification of what you're saying. You're saying
5 the "revenue staff," so the people we see at the
6 golf course or the ones at Diamond Peak then just go
7 to the community service but they are within the
8 finance department; is that correct?

9 MR. MAGEE: There are four potions that
10 within the finance department that are considered
11 the revenue operations. And, yes, some of those
12 positions do alternate. You'll see them out at the
13 golf course and you will see them also at Diamond
14 Peak. They alternate between their locations each
15 year.

16 Then we also have the revenue manager,
17 which has historically been here in the Southwood
18 offices. That position is currently vacant and
19 we're intending to keep that position vacant
20 throughout the year.

21 TRUSTEE TONKING: Are we filling that
22 payroll generalist position? My only concern with
23 that is I feel like we talked a lot about the fraud
24 triangle, and that is a good arm on that fraud
25 triangle.

38

1 those IT positions, then we can have something that
2 we're all on the same page.

3 MR. MAGEE: Sure. I have that number
4 handy. We've already done the math on that.

5 Pursuant to Board direction, the cost allocation
6 plan is 80 percent. And so the fiscal year '25
7 budget for information technology was \$983,659, 20
8 percent of that is 196,732, and the net savings
9 to -- the net impact, I should say, to the general
10 fund is 786,927.

11 CHAIR SCHMITZ: Thank for that. Then this
12 can get updated with that corrected information.

13 And if there's other positions that HR had
14 classified in the wrong department, those things can
15 get cleaned up as well.

16 MR. MAGEE: Yeah. And I think that's just
17 a simple communication between the two departments,
18 and we would be happy to clarify that with HR that
19 those positions, while it would make sense they're
20 in the finance department, that a layperson would
21 look at that and assume that's in the general fund.
22 It actually isn't.

23 And so we'll follow up with HR and make
24 sure that everyone's on the same page.

25 TRUSTEE TONKING: Thank you for putting

40

1 MR. MAGEE: That position is currently not
2 under recruitment. We are not intending to fill
3 that position at this time. However, we do have a
4 person who is handling payroll for us, internally.

5 And the director of human resources and myself have
6 been trying to figure out what best method there is
7 in placing that position to make sure that the
8 reporting structure is not such that it's reporting
9 to the HR director and how we best manage that.

10 We're currently trying to figure that one
11 out.

12 TRUSTEE TONKING: The director of Parks
13 and Recreation, why do we have 10 percent of that
14 allocated to the general fund, or 5 percent?

15 MR. MAGEE: Sure. I don't really know
16 how -- who actually worked on that. A percentage of
17 that, obviously -- with Parks being in the general
18 fund and the other operations of that position being
19 in the rec fund, obviously, it would make sense to
20 split that apart.

21 Typically why you would do that is you
22 would ask the individual to track their time and
23 report back to the finance department what
24 percentage of your time is being utilized on any
25 given function, and that's who those items are

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1 typically generated, how that percentage is
 2 generating, I should say.
 3 CHAIR SCHMITZ: Any other questions or
 4 comments?
 5 TRUSTEE TULLOCH: Can you clarify the
 6 hiring freeze? Are we also putting a freeze on
 7 promotions and things as well?
 8 MR. MAGEE: As of now, I have not put a
 9 freeze on promotions. I have not directed that. I
 10 have directed the hiring freeze for any positions
 11 that become vacant.
 12 And throughout the year, there will be, in
 13 any organization, natural attrition and those
 14 positions will be held vacant. They will all
 15 individually be evaluated and we will work with
 16 finance, the department head, and the general
 17 manager in determining if the position is truly
 18 needed and if it still fits within budget given
 19 whatever has happened in the department as far as
 20 part-time wages, seasonal staff, whatever. We will
 21 take a look at everything.
 22 But as of right now, no, I have not put a
 23 freeze on promotions.
 24 TRUSTEE TULLOCH: Can I suggest you do
 25 since we've seen significant impacts from that in

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1 various places in recent years. I think if we're
 2 putting a hiring freeze, we should find ways of
 3 circumventing it. It should all go through the same
 4 process.
 5 I have interest, when did -- from what
 6 date did that hiring freeze start?
 7 MR. MAGEE: I don't know the exact date
 8 that I put that into affect, but I have been saying
 9 that since the budget was approved. And I've shared
 10 with directors multiple times, I know I've put it in
 11 writing to the directors a couple of times as well.
 12 It would not be my recommendation to
 13 institute a promotions freeze at this time, but if
 14 the Board directs, we will certainly do that.
 15 TRUSTEE TULLOCH: I think it would be
 16 there. Basically, this has been in place. The
 17 first person to break the hiring freeze is the
 18 person that's put it in place, since I see a
 19 Director of Public Works been announced yesterday.
 20 MR. MAGEE: That has been in works since
 21 May 10th, and that position was flyered.
 22 CHAIR SCHMITZ: I think that I want to
 23 stay on topic. And I also think that there's an
 24 element of, as a board, we can't be doing things and
 25 making decisions that actually hamper the ability

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1 for the District to deliver the services to the
 2 community.
 3 One of things we discovered last year was
 4 how understaffed or finance department was. And we,
 5 as a board, had no idea, we didn't know. So it
 6 wasn't intentional, it wasn't board-directed, and I
 7 was very concerned to say, well, if we have people
 8 who depart, we're not going to fill their position
 9 because there are positions that it's
 10 mission-critical to the District, whether it's in
 11 the finance department or whether it's in Public
 12 Works, whether it's servicing our community, you
 13 have to be very careful when you make statements to
 14 say if we have attrition, we're not going to --
 15 we're categorically not going to fill positions
 16 because that's not realistic to provide the service
 17 to our community.
 18 I think that we would look to management
 19 to make good business decisions based on the
 20 finances and the budget that has been put forward
 21 and not just put in blanket statements of we're not
 22 going to do this without understanding that there's
 23 repercussions of making those types of statements.
 24 I would caution you, and I would caution
 25 also when it relates to promotions. But I think

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1 that the Board is wanting to be informed, and
 2 especially with your short tenure here remaining
 3 with the District, I think the Board wants to feel
 4 comfortable and with the decisions that are being
 5 made.
 6 And I hope you can appreciate that.
 7 MR. MAGEE: I certainly can. And I'll
 8 reiterate, I've asked the directors to put --
 9 institute a hiring freeze, and the exceptions to
 10 that freeze is that if the directors feel that this
 11 is a mission-critical position and we can find it
 12 within the budget, the process will be that the
 13 director will work with the human resources
 14 director, the finance director, and the general
 15 manager, and it will not go under recruitment
 16 without everyone being in agreement that we have the
 17 funds for this position and this position is
 18 mission-critical.
 19 So, there's going to be a review process
 20 on anything that does go forward. It is not a hard
 21 cap.
 22 CHAIR SCHMITZ: I did hear you say that.
 23 But so often people latch on to snippets: The Board
 24 directed this, and the Board is saying, you know, if
 25 someone departs, we can't fill it.

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1 And I just want to be clear that that is
 2 not a broad brush that is wise for our community
 3 members.
 4 TRUSTEE TONKING: I was just going to
 5 reiterate that I heard a little differently on what
 6 he had said, and that I also did not feel that I am
 7 in support, so I do not want it to be board
 8 direction once we have a form of -- on the promotion
 9 aspect.
 10 I just want to make that very clear.
 11 CHAIR SCHMITZ: I think what I did request
 12 is that I think the Board, given the fact that
 13 Mr. Magee is soon to be departing, I think the Board
 14 would like to at least be informed so that we can
 15 feel comfortable with the ongoing decisions being
 16 made.
 17 I think that if we could ask that as a
 18 board, I think that would be -- that would address
 19 the concern, I think, or the question.
 20 MR. MAGEE: Sure. For clarification, are
 21 you referring to senior-level positions or all
 22 positions?
 23 CHAIR SCHMITZ: I'm not the one who made
 24 suggestion, so ...
 25 MR. MAGEE: We're happy to do -- report

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1 whatever the Board wants.
 2 CHAIR SCHMITZ: I'm reading into Trustee
 3 Tulloch's statement and I'm try to find a bridge and
 4 a compromise, and just to say we all just want to be
 5 comfortable. We all want to be on the same team, we
 6 all want to be supportive of one of another. And I
 7 think it would be at the senior level, but I will
 8 allow Trustee Tulloch to elaborate.
 9 MR. MAGEE: Just one second. I will say
 10 there are no other senior-level positions that are
 11 currently under recruitment, nor do we have any
 12 plans to do so.
 13 TRUSTEE TULLOCH: Before my words get
 14 misstated again, I was making a suggestion. I'm
 15 actually surprised to hear a suggestion that, oh,
 16 now we're going to review every single position that
 17 becomes vacant to see if we actually need it. I
 18 would hope standard practice would be to do that
 19 under any instant, not just to suddenly fill it.
 20 When I look through the IVGID magazine,
 21 which is another 25, 50 grand-a-year potential
 22 saving, I see all these promotions announced every
 23 time, and I struggle to understand that.
 24 I've also looked through in previously
 25 budgets and seen that we've got positions keep

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1 getting moved up the scale because they've got to
 2 the top of the scale so we promote them to the next
 3 scale.
 4 All I'm asking for is that we do a
 5 sensible practice, the same practice as would happen
 6 anywhere else, we should be looking very carefully
 7 at every position to be filled, whether it's
 8 actually required.
 9 I mean, I was astounded yesterday to read
 10 the announcement since I have absolutely zero
 11 knowledge of it. And being the Public Works
 12 representative, I would have thought I might have
 13 had the courtesy to inform, but we shall take that
 14 up separately.
 15 That's -- just to make my position very
 16 clear, we should be looking very carefully at all
 17 these things because I've been through hiring
 18 freezes in various other organizations as well, it's
 19 a perfectly normal approach, and there's no point
 20 putting some freezes in place but then leaving other
 21 work-arounds. That's, just to be very clear, that's
 22 there.
 23 If promotions are deserved and necessary,
 24 yes, they should go through the same process. But
 25 that should be a standard operating practice under

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1 any circumstances.
 2 CHAIR SCHMITZ: Any other -- Mr. Magee,
 3 would you care to clarify, do you have clear
 4 direction of what the Board is asking for?
 5 MR. MAGEE: I believe that's clear
 6 direction, yes.
 7 CHAIR SCHMITZ: Okay. Any other comments,
 8 other than whispering? Would you like comments on
 9 the record at all?
 10 TRUSTEE TULLOCH: No. I've put mine on
 11 the record. Thank you.
 12 CHAIR SCHMITZ: Moving on to consent
 13 calendar.
 14 F. CONSENT CALENDAR
 15 F 1. Meeting Minutes 5/23/2024
 16 F 2. Meeting Minutes 5/28/2024
 17 F 3. Meeting Minutes 5/29/2024
 18 F 4. Meeting Minutes 5/30/2024
 19 F 5. Parking Lot Sweeping Services
 20 F 6. Parking Lot Striping Services
 21 F 8. Burn Cedar Water Disinfection Plant Inlet
 22 Pump Electrical Repair
 23 F 10. Wetlands Effluent Disposal Facility
 24 Improvement
 25 F 11. Veteran's Club/EnviroSports 2024
 Sharkfest
 F 12. Red, White and Tahoe Blue II/IVGID Boat
 Ramp
 CHAIR SCHMITZ: And we have moved consent
 calendar 7 to be general business 3, and we've moved
 consent calendar 9 to be general business 4. Other
 than that, the consent calendar remains unchanged.

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1 TRUSTEE TONKING: I move that the Board
 2 approve the consent calendar.
 3 CHAIR SCHMITZ: A motion's been made.
 4 TRUSTEE TULLOCH: I'll second.
 5 CHAIR SCHMITZ: Motion's been made and
 6 seconded. All those in favor?
 7 TRUSTEE TONKING: Aye.
 8 TRUSTEE TULLOCH: Aye.
 9 TRUSTEE NOBLE: Aye.
 10 CHAIR SCHMITZ: Aye. Motion passes four
 11 to zero. Moving on, then, to general business item
 12 number one.
 13 G. GENERAL BUSINESS
 14 G 1. Veteran's Memorial
 15 CHAIR SCHMITZ: Which is review, discuss,
 16 and possibly approve the proposed veteran's memorial
 17 design and location, and provide direction to staff
 18 on subsequent actions relating to the project. I
 19 actually put this memorandum together, but I did it
 20 collaboratively with legal counsel, I believe,
 21 Mr. Magee, and also Michael Gross. So you can find
 22 this on page 376 through 343 of the packet.
 23 And with that, I will open it up to the
 24 Board for any discussion. Any questions or comments
 25 on this?

50

1 TRUSTEE NOBLE: I still have the same
 2 concern that given the competing uses at Village
 3 Green and the potential that that area is going to
 4 be made into additional parking, that that's --
 5 while I support the concept of a memorial somewhere
 6 in Incline Village, I don't think that that's the
 7 correct location in my mind.
 8 For that reason and that reason only,
 9 that's why I will be voting no.
 10 CHAIR SCHMITZ: Trustee Noble brings up a
 11 point, and that is that our general plan actually
 12 had some of that space being converted into some
 13 diagonal parking spaces. I didn't count how many
 14 parking spaces and I didn't look to see if both
 15 could be accommodated. But I'm not sure what the
 16 driving need for the additional diagonal parking at
 17 that location was intended for.
 18 TRUSTEE TONKING: I think it was seven
 19 parking spots, and it was originally for when -- the
 20 idea of having the dog park was there, it was part
 21 of that dog park design so that people were pulling
 22 in and dogs were not running into the street. I
 23 don't know if that is necessarily the top Board
 24 priority right now, but I do -- I like the location
 25 a lot. I do feel like it's a good location.

51

1 My one question is when we think about
 2 this as a recommendation, I don't know, I'm not an
 3 engineer. My one consideration is if there is some
 4 other area issues with there, like, that we would
 5 have to be worried about, so I just want to leave it
 6 open that staff could come back and tell us that
 7 this is not the right place because of some thing we
 8 have not thought about.
 9 That is my only concern.
 10 CHAIR SCHMITZ: Just to clarify -- and,
 11 again, I'm going from memory, but Judy Miller was
 12 kind enough to send us the master plan, I don't
 13 believe that the parking spots were tied with a dog
 14 park affiliation. It was more of a redesign of the
 15 Village Green. And I just don't know why we would
 16 need seven additional parking spaces there. I don't
 17 quite know the justification for that.
 18 I think that it's a beautiful place to
 19 have a monument just because it's elevated, which
 20 our veterans should feel elevated. I don't have any
 21 concerns or issues about the location. And in
 22 thinking about the parking spots, to me, I feel that
 23 it's a better community use to recognize our
 24 veterans than to have seven parking spaces.
 25 Anyway, that's my perspective.

52

1 TRUSTEE TONKING: I agree with that
 2 perspective. I also think there's opportunity to
 3 think about maybe moving in a little bit further off
 4 the road from -- which would still leave plenty of
 5 space for this opportunity as well if we needed some
 6 more space for parking. You can just make the side
 7 of the road a little larger, just moving it a tiny
 8 bit.
 9 CHAIR SCHMITZ: Trustee Dent, would you
 10 like to weigh in on this?
 11 TRUSTEE DENT: I thought the concern of
 12 Trustee Tonking just (Zoom audio drop) we don't know
 13 what we don't know, so I don't have an issue with
 14 it. (Zoom audio drop).
 15 CHAIR SCHMITZ: You broke up on us.
 16 TRUSTEE DENT: I'm fine with it. I don't
 17 have an issue with it. But if there's some concerns
 18 that we aren't aware of as it relates to the
 19 location, the conflict, and then I'll let -- I'm
 20 fine with staff slightly modifying that location if
 21 need be.
 22 TRUSTEE TULLOCH: I think I'm certainly in
 23 favor of the project. I'm not -- I'll disagree with
 24 my colleague since I used to park up there when I
 25 had a dog, I used to park regularly there. I think

53

1 there's certainly a section, I'm not sure if it
2 belongs to Washoe County, the easement, or to us.
3 Yeah, the boulders are ours, but there's a section
4 there in order to be able to complete the memorial
5 as well provide a pull-in, you'd be using part of
6 the county easement.
7 (Inaudible discussion amongst the
8 Board.)
9 TRUSTEE TULLOCH: Yeah, I just -- I don't
10 think there's that much space, but that's all right.
11 I'll let you have that one, for the record. But,
12 yeah, no, my only concern, I see reference to the
13 work breakdown structure and the work schedule and
14 things, but I don't see any details of it.
15 And, again, the other outstanding issue as
16 the contracts company as currently drafted, if this
17 comes to significantly more than the amount that's
18 being donated, we're on the hook for it, and we've
19 just spent ten minutes talking about how we're
20 actually trying to control our expenses. I'm not
21 sure, I think we need to revisit that, we need to
22 see what the quotes are, and then work out what the
23 issue is. Hopefully it can be done in this.
24 I'm also a little bit concerned about the
25 limitation of liability, 12.1, on page 5.

55

1 Tonight was just to finalize this location
2 before we get too far down the line.
3 TRUSTEE TONKING: I move that we accept
4 the proposed veteran memorial design, accept the
5 proposed location for the veteran's memorial after
6 staff input, and the Board directs legal counsel to
7 formulate the District's staff time, related cost
8 estimate for moving the project forward. Does that
9 work as a motion? I guess I need to actually
10 rephrase that.
11 Accept the proposed veteran's memorial
12 design, accept the proposed location for the
13 veteran's memorial, unless staff deems it unfit, and
14 then the Board directs staff and legal counsel to
15 formulate district staff time and related cost
16 estimates for moving the project forward.
17 CHAIR SCHMITZ: I think there's a question
18 about what is the definition of --
19 MR. RUDIN: Unless staff -- yeah, because
20 as a practical matter, that would be very difficult
21 for staff to figure out how to move forward on the
22 project because -- and also who on staff, you know?
23 I think if there's a -- you could do
24 something like that if you give much more clear
25 criteria in terms of how staff are supposed to make

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1 CHAIR SCHMITZ: I just want to pause for a
2 second because those things will be phase two.
3 Tonight, all we're doing tonight is indicating
4 whether we support the location and the design, and
5 then to direct staff to come back with what cost
6 estimates there might be. There's actually more
7 documentation provided than what really is
8 applicable to tonight's agenda item.
9 Sorry to interrupt, but I was just trying
10 to save you.
11 TRUSTEE TULLOCH: Understood. I read the
12 full packet rather than just reading the
13 recommendations. My bad. My bad. But, again,
14 these are obviously concerns that we need to take
15 into account.
16 But, yeah, location-wise, I'm good with
17 it. I think it's a suitable location.
18 CHAIR SCHMITZ: So tonight on the agenda
19 was to potentially accept the location and to
20 approve the design that they had formulated and
21 shared and then to direct staff and legal counsel to
22 formulate what district time would be related to
23 this particular project. The next step, then, would
24 be to come back to the Board with the funding and
25 how things would be handled.

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1 that decision.
2 TRUSTEE TONKING: Can we just accept the
3 motion -- or make the motion and accept it and then
4 know that if something comes up that ends up being
5 an issue we can -- I just don't know what to do
6 since we have not done the due diligence on the
7 space itself.
8 TRUSTEE TULLOCH: Could we not change it
9 to ask staff to inspect and come -- bring back any
10 concerns for review by the Board? That would be the
11 way to phrase it.
12 MR. RUDIN: Yeah. Because as a practical
13 matter, this is just step one in the project.
14 You're deciding this is where the project is going
15 to go and we're going to move forward on that,
16 unless, for example, TRP- -- the staff report in the
17 agenda packet talks about, for example, coverage
18 being sufficient. But let's just say TRPA changes
19 their mind for some reason, that would be an issue
20 that would require us to come back to the Board and
21 say, well, we have unanticipated circumstances that
22 we need to address.
23 TRUSTEE TONKING: Then I can just make the
24 motion as it is, knowing that if unanticipated
25 circumstances come up, we're fine, that's something

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1 we will come back and talk about.

2 MR. RUDIN: If something would render the

3 project infeasible, obviously we're going to come

4 back to the Board. We're also going to have to deal

5 with the donor, we're also going to have to deal

6 with anyone else who is involved in the project.

7 TRUSTEE TONKING: So then I move that we

8 accept the veteran's memorial design, accept the

9 proposed location for the memorial, and direct staff

10 and legal counsel to formulate district staff time

11 and related cost estimates for the moving the

12 project forward.

13 CHAIR SCHMITZ: A motion's been made. Is

14 there a second?

15 TRUSTEE DENT: Second.

16 CHAIR SCHMITZ: Motion's been made and

17 seconded. All those in favor?

18 TRUSTEE TONKING: Aye.

19 TRUSTEE TULLOCH: Aye.

20 TRUSTEE DENT: Aye.

21 CHAIR SCHMITZ: Aye.

22 Opposed?

23 TRUSTEE NOBLE: No.

24 CHAIR SCHMITZ: Motion passes four to one.

25 We will move on to item general business

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1 to make any changes, now would be a great time to

2 make those recommendations.

3 To review and recommend any changes to the

4 current salary range, which was last recommended

5 back in August of 2023.

6 And then provide direction and feedback as

7 to additional skills, experience, background of

8 preferred candidate, just to set up the -- if we are

9 going to go by way of working with an executive

10 search firm, we want to make sure that we're giving

11 them all the tools they need to be successful. So

12 if we can hone in on some of those expectations,

13 that would be really great. And then set a deadline

14 for recruitment and anticipated date of interviews.

15 That second section is really dependent

16 upon which direction you'd like to go tonight. So I

17 will leave that to the Board and take some feedback.

18 CHAIR SCHMITZ: What questions, discussion

19 would the Board like to have on this? Trustee Dent,

20 I see that you're unmuted. Now he muted. No, not

21 him.

22 I think that, as a board, we need to

23 probably have some discussion and some dialogue on

24 this. I think that all of us were very disappointed

25 to receive the email from General Manager Magee with

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1 2.

2 G 2. GM Letter of Resignation

3 CHAIR SCHMITZ: Which is found on page 435

4 to 444 of your board packet. It is to accept the

5 General Manager's letter of resignation and to

6 direct staff as it relates to filling the position.

7 I will hand it over to our Director of Human

8 Resources.

9 MS. FEORE: As you can see in your board

10 memo, I have asked the Board of Trustees to do a

11 couple of things tonight.

12 Number one, consider and approve the

13 resignation letter for General Manager Magee

14 effective October 5th, 2024.

15 And then we have some further decision

16 points to discuss, whether the Board of Trustees

17 would like to appoint an internal interim general

18 manager or review, interview, and appoint an

19 external general manager and/or recruiting process

20 to include providing direction to me to engage in

21 the RFP processes for executive recruitment firms.

22 Also that the Board of Trustees re-examine

23 and recommend any changes to the current general

24 manager job description. I know we just did this so

25 I feel like it's pretty firm, but if you would like

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1 his resignation. I think that we had all had pretty

2 high hopes of working together for a longer period

3 of time, but people make decisions for a variety of

4 reasons, and we are in this situation.

5 I think, as a board, we need to have some

6 really good discussion about what are our thoughts

7 and our ideas how to move forward. This has impact

8 on all of our staff here, it has an impact on our

9 community, and I think we need to be reflective and

10 thoughtful on how we want to address this.

11 I'm just trying to give all of you time to

12 think and chime in, so please interrupt me.

13 TRUSTEE TONKING: I just one quick

14 question before discussion to Director Feore. In

15 that option about engaging in the RFP process for an

16 executive recruitment firm selection, I know back in

17 January/February, we were told that no executive

18 firms seemed to be interested in possibly working

19 with us further. Has that changed in the last five,

20 four months and how do we plan on using this option

21 if it doesn't actually exist?

22 MS. FEORE: Great question. Honestly, I

23 wouldn't know until I went out to work with the

24 firms. We learned some lessons from the last

25 process, and I think we got great ideas on how to

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1 do this moving forward.

2 I think one of the things that is going to

3 be super helpful moving forward, if we do engage

4 with an executive recruitment firm, is to have a

5 very clear direction on who it is that we want to

6 hire for this role. We did have some -- we didn't

7 have consensus or total consensus from the Board as

8 far as what skills were most important. We had some

9 of the Board that wanted somebody who had

10 significant business background, and then we had

11 other folks who were looking for someone who had a

12 lifetime of experience in the governmental world.

13 I think one of the things we can do to set

14 ourselves up for success so we can set the executive

15 recruitment firms up for success is to have a

16 consensus, a more generalized consensus on what it

17 is that we're looking for so that we don't end up in

18 a situation where we've engaged with a firm and some

19 of the candidates that they have returned to us are

20 fairly panned because they don't meet the

21 expectations of the Board.

22 I hope that is making a lot of sense.

23 CHAIR SCHMITZ: My question for Director

24 Feore is have you had referrals or recommendations

25 from either Mr. Magee or even our legal counsel for

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1 that we are barely breaking even in most cases. If

2 you add in the real costs of depreciation, et

3 cetera, we're losing money on all of them. We've

4 survived, as I said earlier, by using capital money

5 to cover operating expenses. We've pulled all sorts

6 of things out there. We need to look closely at

7 what we're doing with these businesses.

8 If we're running a business that is 80

9 percent of its audience is external to that, we

10 should not be expecting the community to subsidize

11 that business.

12 I remain -- as I pushed for the last time,

13 we need somebody that knows how to drive change,

14 knows how to run operating businesses, and run them

15 effectively. Yes, the Board can make decisions to

16 where to subsidize businesses, but if we're

17 pretending we're running commercial businesses, we

18 need somebody that knows how to do that.

19 And no disrespect to any of the previous

20 candidates or anything, but running a local

21 government operation where you are just relying on

22 tax revenue is one thing. Running a business where

23 you're relying on 75, 80 percent of your revenue

24 coming in through the ticket office, through

25 revenues there requires a very different skill set.

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1 viable candidates?

2 MS. FEORE: I have, actually. I've had

3 one person reach out to me. I have had

4 recommendations for a couple of other folks.

5 Pending the direction that I get from this board, I

6 will be will talking with these folks. I didn't

7 want to start the conversation until I understood

8 specifically which direction the Board would like to

9 take this opportunity.

10 But once we get that settled tonight, then

11 if so directed, I will begin reaching out to these

12 folks to start talking about what their interest is

13 and maybe get some additional into their

14 backgrounds.

15 TRUSTEE TULLOCH: Yes, I think there was

16 some disagreement among the Board last time. I

17 think we've consistently gone down the practice of

18 thinking that this needs a lot of local government

19 experience. The reality is most our revenue comes

20 from commercial operations. We're basically a

21 collection of operating businesses under a local

22 government cloak.

23 What we need is a very strong operating

24 executive that actually knows how to run these

25 businesses. We're running a bunch of businesses

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1 We also need to stop just thinking we can just keep

2 going down the same way. We saw through the budget

3 process all the issues.

4 It's not a case now, well, if we go back

5 to an \$800 rec fee everything will be fine and keep

6 subsidizing everything. It's not. We're facing

7 huge investment challenges. We're looking at all

8 sorts of required expenditures. We need to bring in

9 somebody that can actually do that. And I'm sure

10 that will upset lots of people, but as you know,

11 I'll tell the truth.

12 Lots of people make all false promises,

13 oh, yes, if we bring so-and-so back, if we do this,

14 everything will be fine again and it won't cost us

15 any more. Yes, it will cost us a whole lot of

16 money. We probably got about a hundred million

17 dollars of investment required to upgrade our

18 facilities to what we expect. All that costs money.

19 Yes, you can bond it. Yes, we can put it on the

20 credit card. Suddenly we're looking at 2,000 bucks

21 a year in bonding fees.

22 And, yes, I see Michaela's nodding her

23 head, shaking her head again because she's heard

24 this speech before, but that is the reality and we

25 should face up to that. We should bring somebody

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1 that can actually drive that and deliver that.
2 TRUSTEE TONKING: I am going to disagree
3 with my fellow colleague, and this is why we are not
4 on the same page.
5 I do think that, yes, you do need somebody
6 with a business sense, but you are still under a lot
7 of government rules and regulations which are much
8 different than a private organization. And I
9 believe that you need somebody who can understand
10 those, can work through the politics. We need
11 someone who can work with Washoe County to help get
12 us more funding for things like parks and recreation
13 that we're not receiving our funding for. Subsidies
14 for youth programming, senior programming. There's
15 a lot of things that also go into this that don't
16 function the exact same way a running a for-profit
17 business.
18 And I'm fine if we find somebody that does
19 and can understand some of those idiosyncrasies, I
20 just think that saying you need someone who does
21 this one thing is really pigeon holding us, and I'm
22 going to push back on that.
23 Moving on from that, my other question is
24 there are -- this maybe to Director Feore, there are
25 recruitment firms I know that will work with the

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1 there. But I believe that that was the intention of
2 the previous agency. And I do think that there is a
3 value in doing that so that they can get those
4 perspectives.
5 Trustee Tulloch, to speak to what you
6 said, and I do appreciate the fact that you and I
7 can respectfully disagree with our positionings
8 here, I do appreciate what you're saying about this
9 having a significant background in managing
10 businesses. I want to make sure that you
11 specifically understand that I understand that.
12 I also know that the legalities with a
13 special district are complex, and my biggest
14 concern -- I'll just share this with you as a senior
15 leadership team member, by biggest concern is that
16 if I don't have the right direction or I'm given
17 direction that, perhaps, violates some obscure NRS
18 code and we find out after the fact when Sergio is
19 contacting us and asking us why we've done what
20 we've done, there is a risk with that.
21 And so I do think that there is value in
22 finding somebody who has, maybe, two sides of the
23 coin as opposed to all one or all the other.
24 TRUSTEE TULLOCH: You're welcome to
25 disagree with me.

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1 Board and then sometimes they will do stakeholder
2 engagement. They will work with the Board to really
3 sit down with each of them and then sit down as a
4 whole to really discuss what their needs are to
5 really understand what they're looking for before
6 they go out and begin this recruitment process in
7 these types of focus group settings.
8 I'm wondering if we do go with a firm, I
9 think that might be helpful to really understand the
10 ideas of each board member and where the direction
11 is that people are thinking, as well as possibly,
12 like, a focus group of stakeholders and community
13 members. I've seen it done in many local government
14 organizations, and I can send you the name of a few
15 that have done it.
16 Just a thought of a way to really start to
17 get a big picture of what that person would be
18 coming into and help vet who applies and who
19 doesn't.
20 MS. FEORE: I do agree. I know that with
21 the last firm, that was something that they had
22 requested. And I believe because we were in a time
23 crunch, specifically we were looking to kind of get
24 the ball rolling so that we could get Mr. Bandelin
25 back to ski before ski opened. Close but no cigar

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1 As to my colleague, I'll come back her
2 comments as well, I think we overstated -- I think
3 the definition of insanity is doing the same thing
4 and expecting different results. Our previous two
5 hires before Mr. Magee were also supposedly very
6 well versed in local government and that. And where
7 did it get us? Yes, it got us a \$768,000 effluent
8 tank that we're now finally having to build at \$8
9 million. So, yes, I think we need to look what
10 we're actually doing.
11 And to my colleague's point, I'm quite
12 happy for her to disagree with me. At least now
13 we're having some open discussion of it.
14 As I recall, the last recruitment
15 consultant we used came here, promised he'd sit down
16 with each of us to do that, and then the report I
17 got when I asked when he was going to speak with us
18 was, well, he didn't need to, he knew what we
19 wanted. So he didn't -- we never actually had that
20 opportunity to talk with him.
21 To my colleague, yes, we can go and try to
22 get some more money at Washoe County, we can go and
23 try and get 100,000 here, \$20,000 dollars to
24 maintain the park here, that doesn't get us anywhere
25 near the numbers we actually need to get to. We

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1 need to get to real numbers, not just playing around
 2 the edges, oh, isn't this wonderful, we're getting
 3 25,000, 30,000 here.
 4 We've been singularly unsuccessful in it
 5 up until now. If you can show we can make several
 6 million, that would be great. But I have yet to see
 7 that. Let's just have an open and honest
 8 discussion.
 9 As to comments from there, well, you
 10 should leave it to the next board. I don't recall
 11 the previous board -- when I came in, the previous
 12 board had just signed up a new two-year contract for
 13 the general manager. They didn't wait for the new
 14 board coming for that. That's not the way
 15 operations work.
 16 It's a case of let's see what happens, but
 17 at moment this is board seated, and it's this
 18 board's duty to come up with a general manager. Mr.
 19 Bandelin did a great job standing in as interim. I
 20 think he did great. I would welcome him to take the
 21 position, but I know he put himself under a lot of
 22 stress.
 23 We need to start the process moving, but
 24 let's start with an open discussion of what we need
 25 and what's going to achieve the results we need to

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1 get.
 2 CHAIR SCHMITZ: I appreciate the dialogue
 3 back and forth. And I have somewhat of a different
 4 opinion than both of you. And that is, first of
 5 all, I don't think that we should go down the route
 6 of hiring another recruitment firm. I think that we
 7 found that to be less than satisfactory.
 8 But set that aside, what Mr. Magee and Mr.
 9 Cripps and our accounting team walked into last year
 10 was a bit -- I'm going to use the word "disaster."
 11 It was a diaster. And they have been working, and
 12 since Mr. Magee has taken on the role of general
 13 manager, I believe that he has found that we have
 14 challenges across -- I'm going to say across
 15 community services more -- and I'll exclude
 16 Mr. Bandelin and Diamond Peak -- but I think that
 17 Public Works is running, we're managing things,
 18 we've got water, we've got our sewer, but when it
 19 comes to community services, I've heard from
 20 Mr. Magee that there are just sort of challenges a
 21 bit everywhere. And given what we -- how difficult
 22 our budgeting process was and one of the words that
 23 we all used during our budgeting process is that the
 24 way we're approaching things is not sustainable. We
 25 all used that word at some point or another. And I

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1 personally feel that Mr. Magee has stepped into a
 2 situation that was, perhaps, a bit more of a mess
 3 than what he knew about and maybe what we knew
 4 about.
 5 And I'm questioning whether we -- whether
 6 one person can come in and tackle all of the
 7 challenges that we have throughout -- I'm going to
 8 say community services, excluding Diamond Peak,
 9 because we've had challenge, we've got challenges at
 10 the Rec Center with the budget and the finances and
 11 the services being provided and golf course and the
 12 tennis and pickleball. There's so much at every one
 13 of these that are a bit of a challenge that I'm
 14 sitting here thinking we need to bring people in who
 15 know how to take a mess and fix it and get it
 16 operating smoothly. Everything from contracts to
 17 programs -- I mean, we have contracts that we're
 18 sitting here going we don't even know, do we have a
 19 contract with this disc golf tournament? Did we
 20 have a contract with Tahoe? We don't know. Nobody
 21 knows. So we just have things that seem like
 22 they're a bit mismanaged. And I'm not saying that
 23 to be critical of staff members, not at all.
 24 But it is a situation where our costs just
 25 keep going up, our staffing just keeps going up, and

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1 only have so much revenue. We need to figure this
 2 out. And whoever comes into this role, I'll look to
 3 Mr. Magee and say I know for a fact he's been
 4 working extremely long hours, so is it realistic to
 5 have one person step into this with everything going
 6 on with our audit and our due diligence forensic and
 7 our contracts and this and that, is it realistic, or
 8 do we need to look for a firm that comes in and says
 9 we will get it squared away, we'll get your point of
 10 sales system squared away, we're going to do this
 11 stuff and get it cleaned up and then hand it over to
 12 a manager to manage the status quo?
 13 I'm just sitting here going: To put one
 14 person in this situation, we've got a lot of --
 15 maybe let me change my word, a little bit of chaos.
 16 And I think that Mr. Magee, perhaps, part
 17 of what the challenge has been is the amount of time
 18 and effort between dealing with staffing issues and
 19 community issue and what have you, I'm just throwing
 20 it out as another alternative. And I don't think
 21 that going down the route with a recruiting firm is
 22 going to give us anything that we're looking for,
 23 and I would be interested to hear any of your
 24 thoughts relative to my thoughts.
 25 TRUSTEE NOBLE: I'll chime in.

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1 First, I think with regards to the
2 resignation letter, I think we should accept it with
3 that October 5th, 2024, date in mind.
4 And also have a succession plan if by
5 chance we don't have that position filled or another
6 option in place by that point. My suggestion would
7 be an internal interim GM if we get to October 5th
8 and we don't have another alternative.
9 With regards to whether or not the job is
10 too big to handle for one person, I do acknowledge
11 that over the last years the amount of institutional
12 knowledge that IVGID has lost as a result of senior
13 management leaving for various reasons, it's been a
14 massive hit, and we're seeing the results of that.
15 My concern with bringing in a firm is,
16 one, the cost, two, they will -- even if they can
17 improve things the problem is that institutional
18 knowledge that they built will go away with them,
19 and that's my big concern is that we're not -- we
20 don't have a plan to rebuild that.
21 And so whether it takes six months or six
22 weeks to fill that position or a couple positions,
23 I'm fine with that as long as we do it methodically
24 and we're not trying to rush a decision.
25 TRUSTEE TONKING: I have a question for

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1 efficiently so that we do have some improved
2 sustainability across the District, and set it up
3 for us so that there's -- it's now a well-oiled
4 machine that a general manager could then come in
5 and manage.
6 So, it was just really an idea, and I
7 don't have a lot of specifics behind it.
8 TRUSTEE TONKING: That's helpful. I was
9 trying to understand where you were so that we could
10 be on the same page with our conversation.
11 I've said this every time we talk about
12 hiring a consultant, I am a consultant, so that's
13 really even worse when I say this, I really don't
14 like the idea of hiring a bunch of consultants
15 because you lose the knowledge of the person. That
16 person comes in, they learn all this stuff, we pay
17 them a ton of money, and then I leave with that
18 knowledge. And I think that is really hard.
19 I am going to go down a slightly different
20 difficult idea. I think you have an opportunity to
21 possibly hire a consultant to help advise someone
22 you hire as a GM if you don't feel like they have
23 the full skill set, and then those two can work
24 together and that can be somebody who helps move it.
25 I just have a hard time hiring a short-term firm,

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1 you, Chair Schmitz. When you're thinking of a firm,
2 what type of firm are thinking of?
3 My first instinct was there are firms that
4 do that. My other instinct is are you trying to
5 outsource the district to a private entity? And
6 there's companies that do that. And so I want to
7 clear that up on the record right now.
8 CHAIR SCHMITZ: I don't think so. It's
9 just sort of idea that I was putting out there
10 because I'm seeing what Mr. Magee has been
11 confronted with, and I'm recognizing the challenges
12 that were before him.
13 I don't think we want to outsource the
14 District, but I think that if we had some ability to
15 have some massive conscious effort to improve, to
16 figure things out, and lay it out and get it all
17 organized in a methodical manner so that it could be
18 handed over.
19 And I know some of firms -- and I'm just
20 throwing it out as an idea. I don't have an agenda.
21 It's just an idea because I'm recognizing all of the
22 challenges that we're sitting here dealing with.
23 And, you know, is there -- are there organizations
24 who could come in and help and expedite getting
25 things organized and operating effectively and

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1 and I think it would have to be on the short term
2 for the costs that those are and for the amount of
3 knowledge that they will be learning, I don't want
4 them to continuously get more and more knowledge and
5 we're not giving it to anyone else.
6 Yeah, I feel a little hesitant. I would
7 be more into hiring somebody and then having them
8 work with -- having someone else, but I just don't
9 think the full firm is really --
10 CHAIR SCHMITZ: Before we go to Trustee
11 Tulloch, may I just ask Mr. Magee, the things that
12 I'm saying about the challenges that you've been
13 confronted with, am I representing things accurately
14 that there's challenges on many different fronts?
15 MR. MAGEE: I'm not sure I should comment
16 at this time.
17 CHAIR SCHMITZ: I'm sort of putting words
18 in your mouth, and I don't want to be doing that
19 inaccurately. If what I'm saying is an accurate
20 reflection, you know, I'm not trying to create a
21 problem. I'm trying to get is my perception
22 accurate?
23 MR. MAGEE: I think it would be fair to
24 say it has been more of a challenge than I had
25 initially anticipated. Let's leave it there.

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1 TRUSTEE TULLOCH: Some good points from
 2 all my colleagues. For once, I'll make that
 3 comment. Even if I think half of them are wrong,
 4 there are some good comments.
 5 As I said earlier, finally we're getting
 6 some open and honest discussion about that, and
 7 that's what's been missing in this community. We've
 8 got all sorts of people spreading all sorts of
 9 stories, oh, this is an easy fix. Let's just this
 10 and do that.
 11 We are -- let's call it "sustainability."
 12 I've got some more colorful words for it. We are at
 13 an inflection point in the community. Most our
 14 facilities are going to need a lot of investment,
 15 we're going to need to drive a lot of change on how
 16 we do it. We've got to be open to new ideas,
 17 whether that's outsourcing, I know that's a dirty
 18 word, but we can't keep saying, well, can't get
 19 staff to do this function when there's other
 20 businesses here and they have seemed to be quite
 21 successfully run the same businesses.
 22 Our solution is always: Let's just start
 23 throwing more money at it.
 24 And to Trustee Tonking's point, maybe if
 25 we'd done something like that a few years, if people

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1 it that, but there's people that do that. It's a
 2 tough job to do, but you know what you're taking on
 3 when you go there.
 4 And, unfortunately, we keep drawing out of
 5 the same pool of city managers and things that think
 6 this is a city. This is not. When our costs go up
 7 25 percent, our salaries go up 25 percent in a year,
 8 that's not just a rounding out that people see in
 9 the property taxes. You see it directly, you see
 10 the full thing. We don't have it graduated, we
 11 don't have a means-tested recreation fee or
 12 anything. Everyone pays the same thing. The people
 13 working three jobs to try and survive here are
 14 paying the same as the multibillionaires down on
 15 Lakeshore. We've got to consider that. It just
 16 doesn't get hidden in property taxes. Every
 17 increase we make go straight through to the bottom
 18 line there.
 19 We've survived in past years because we
 20 overcollected for years. We paid off bonds and we
 21 then didn't give the money back to taxpayers as
 22 promised, we just kept --
 23 CHAIR SCHMITZ: What is your suggestion?
 24 What is your suggestion to move this initiative
 25 forward?

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1 would be prepared to listen to advice, that might
 2 have worked. But now we've raised the ante to
 3 300,000-bucks-plus-a-year job. For that we should
 4 not just be training somebody and then spending
 5 another fortune on consultants to come in and change
 6 it.
 7 There's two different roles where a
 8 situation where we need to drive a lot of change, we
 9 need to completely revisit or general plan, our
 10 strategic plan, what the community is going to look
 11 like, and that should have a lot of community input
 12 and everything as well. But we need a change agent
 13 to drive that because it will involve a lot of hard
 14 decisions. There's no easy decisions. Having done
 15 multiple takeovers and restructures, there's no easy
 16 decisions. You've got to be prepared to make the
 17 hard decisions, and they're not necessarily popular.
 18 But if you're going to keep everything
 19 sustainable and keep it going, you've got to have
 20 somebody that's prepared to do that. And the type
 21 of person that does that is different from the
 22 person that is going to -- happy to run a steady
 23 state operation. Whether you do it as an 18-month,
 24 two-year general manager to come in and drive the
 25 change, basically a mercenary, if you want to call

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1 TRUSTEE TULLOCH: My suggestion is we need
 2 to bring in a change -- we need a manager, a GM
 3 that's going to be a change agent to drive change.
 4 CHAIR SCHMITZ: Thank you.
 5 TRUSTEE DENT: I heard -- I just got a
 6 couple questions because I've listening but also not
 7 getting the full picture. What was general
 8 manager's response to your question?
 9 CHAIR SCHMITZ: He said -- and correct me
 10 if I'm wrong -- he felt that my -- I was correct. I
 11 think --
 12 TRUSTEE TONKING: His direct words were
 13 "more of a challenge than he had thought."
 14 CHAIR SCHMITZ: Yes. It was more of a
 15 challenge than he had thought, was what his response
 16 was.
 17 TRUSTEE DENT: Thank you.
 18 Then, Trustee Tonking, you had asked Chair
 19 Schmitz just to clarify the idea a little bit more.
 20 Is that all it was?
 21 TRUSTEE TONKING: I wanted her to clarify,
 22 and I just talked about being a little bit concerned
 23 about the loss of institutional knowledge by
 24 bringing somebody in as a consultant, but that was
 25 all I really said.

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1 TRUSTEE DENT: And then, Trustee Noble,
 2 did you weigh in at all?
 3 CHAIR SCHMITZ: Yes, he did. He chimed in
 4 about the concern about institution knowledge, that
 5 if we brought people in -- that we've lost
 6 institution knowledge. And so that was one of his
 7 concerns about having somebody come in just to drive
 8 change and then move on, that the institutional
 9 knowledge during that initial engagement then is,
 10 perhaps, lost.
 11 TRUSTEE TONKING: And he brought up costs.
 12 CHAIR SCHMITZ: Yeah, and the cost.
 13 TRUSTEE DENT: Understood. Okay.
 14 I heard a lot of sustainability brought
 15 up. I hear "sustainability" over and over again, we
 16 did talk about that in the budget process, and I
 17 don't know what the right answer is. I just know we
 18 need to do something differently from what we have
 19 been doing because it's not working. And we have
 20 been seeing increases year over year, say, the last
 21 five (Zoom audio drop). And I don't know if
 22 necessarily bringing in a new GM right now is going
 23 to change that. I like your idea of (Zoom audio
 24 drop).
 25 CHAIR SCHMITZ: Trustee Dent, we lost you.

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1 looking for from Mr. Magee, and I think that is
 2 continues to be what we would be looking for is
 3 someone who has the capacity and fortitude to be a
 4 change agent and help the staff and help this board
 5 to improve its operations and streamline things a
 6 bit.
 7 I think Trustee Noble and Dent must have
 8 dropped off.
 9 TRUSTEE TONKING: I just had -- taking
 10 what you just said and whatever I kind of said, I
 11 had thoughts some thoughts of, maybe, our next
 12 steps.
 13 We look -- the first step is I think we
 14 accept the resignation, and I think we can make that
 15 decision today, discuss that. And then maybe look
 16 into the cost of what a firm would look like and
 17 what do they do. I think it's such a new idea and
 18 I'm asking for specifics like you have spent hours
 19 researching this, not helpful, maybe if we can have
 20 HR do that, and staff.
 21 And then have another workshop, but also
 22 have HR and things -- and maybe all of us too --
 23 think about how do you find a change agent. Maybe
 24 it is a firm, but maybe there is a way that there's
 25 somebody that can do that and how can we find that

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1 I will just comment and just sort of do a
 2 little bit of summary and things that I agree.
 3 One of things that when we hired General
 4 Manager Magee, we did tell him that we wanted him --
 5 he was going to be a change agent, and was going to
 6 drive change, that our current situation is not
 7 sustainable long term, and that we have businesses
 8 that we need to run. We should, again, be grateful
 9 for Mr. Bandelin out at Diamond Peak because he does
 10 a great job out there. I want to make sure that he
 11 recognizes that.
 12 But I think that we have issues with
 13 institutional knowledge, but I also think that we
 14 need a change agent. We need somebody who is going
 15 to have -- somebody or however we decide to do it,
 16 that is going to come in and assess and implement
 17 best practices and start implementing changes so
 18 that -- I'm using Mr. Bandelin's words -- we can
 19 become a well-oiled machine, and we're currently
 20 not. I think it's going to take someone who is a
 21 change agent to do that. And a change agent is not
 22 somebody who wants to come in and run a status quo
 23 operation, they're not. They're a different breed
 24 of individual.
 25 And I think that was part of what we were

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1 person and kind of spend some time thinking about
 2 that. I think maybe we can -- at least now we've
 3 thrown some ideas so we can all be thinking about
 4 that same thing together on how we can move forward.
 5 CHAIR SCHMITZ: Trustee Noble?
 6 TRUSTEE NOBLE: Yes, I'm here.
 7 CHAIR SCHMITZ: So would you like to
 8 summarize?
 9 TRUSTEE TONKING: Yes.
 10 Trustee Noble, I suggested that we,
 11 tonight, accept the GM's resignation with the
 12 October 5th date. Then we maybe -- or we direct HR
 13 to look at what the cost of a firm would be and what
 14 the duties and what those would look like. But also
 15 looking at how do we talk about recruiting a change
 16 agent in somebody like that.
 17 I think the firm that -- when I am also
 18 thinking about the firm, I do want it to be clear
 19 that I want it to be a firm that does the management
 20 part, I'm not, contrary to my colleague over here,
 21 really looking for the outsourcing aspect of it. I
 22 would like that to be stated very clearly.
 23 CHAIR SCHMITZ: Trustee Noble, does that
 24 make sense?
 25 TRUSTEE NOBLE: Yes, it makes sense.

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1 CHAIR SCHMITZ: Director Feore, does that
 2 give you enough specificity or is that too vague
 3 still?
 4 MS. FEORE: No. Just to summarize what
 5 I'm hearing so I'm on the same page, we're going to
 6 move to accept Mr. Magee's resignation effective
 7 October 5th, 2024. We're going to begin the process
 8 of looking into -- would I be correct in saying this
 9 as "management firms," folks who come in and kind of
 10 take a look at business operations and provide
 11 feedback, recommendations? I think I probably need
 12 some clarification specifically into what you're
 13 expecting from this management firm, because there
 14 are firms that will come in and take over management
 15 for you. There are also firms that come in and just
 16 analyze the business and give you recommendations.
 17 I don't know if that needs to be an on- or
 18 off-the-record conversation, so I will defer to the
 19 Board on this one. But I'd like a little more
 20 clarity as to specifically who am I honing in on.
 21 CHAIR SCHMITZ: I think that what we are
 22 saying this is that I don't think we're looking at
 23 consultants to come in and give recommendations
 24 because then they're nothing other than
 25 recommendations.

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1 I think we would be looking for a firm
 2 that would come in and work with staff and implement
 3 whatever changes and improvements and efficiencies
 4 and best practices and then be able to turn it over
 5 so that then we're on high ground, and could then
 6 potentially hire a general manager to -- or if those
 7 firms stay on as just some sort of oversight
 8 management, I don't know. I don't know how they
 9 work, but I don't think we're looking for just
 10 consultants to come in and give recommendations.
 11 MS. FEORE: Okay. And then the folks that
 12 I'm going to be talking to just to get the initial
 13 information, we want them to have a focus on our
 14 community services, not so much on our Public Works
 15 or administration or are we looking for do the whole
 16 thing?
 17 CHAIR SCHMITZ: As far as -- are you
 18 talking about if we were looking for change
 19 agent-type of person?
 20 MS. FEORE: Yeah. I guess what I'm asking
 21 is twofold. Number one, would this be in place of
 22 an interim general manager? In other words, are we
 23 looking for a firm who is going to come in and a
 24 designee of theirs will be kind of be, I guess, de
 25 facto interim general manager?

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1 I think what I could do is maybe put some
 2 thoughts down on paper, and if it's okay to ask
 3 these questions -- Sergio, I probably need your
 4 feedback on this one, if it's okay for me to ask
 5 these questions of the Board and/or a Board
 6 designee. Otherwise, we could spend a lot of time
 7 discussing this. I want to get it right, obviously.
 8 CHAIR SCHMITZ: Here's my suggestion. I
 9 think that -- we don't know what we don't know. I
 10 think what we're asking you to do is go out there
 11 and investigate and come back to us tell us: This
 12 is how these firms tend to work or not work.
 13 I think that's what Trustee Tonking is
 14 saying. And if you can come back to us within a
 15 couple of weeks and say, okay, this is what I've
 16 learned, this is how they operate, this is what they
 17 do or don't do, this is what they cover and don't
 18 cover. Then at least we can make an informed
 19 decision.
 20 Right now, we're just sort of throwing an
 21 idea around, and I don't want to put constraints on
 22 it that we don't know. I think what we're asking of
 23 you is to investigate what types of firms are there
 24 that would help as it relates most specifically to
 25 community services, and then as it relates to

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1 individual, how would you go about the
 2 identification or recruitment process of a potential
 3 individual who would come in as a GM change agent,
 4 individually, so that we have two different things
 5 to sort of evaluate.
 6 MS. FEORE: Sure.
 7 TRUSTEE TONKING: You pretty much nailed
 8 it. I think we just want what do these types of
 9 firms do, what are the variety, what are your
 10 options. I don't know anything really about this,
 11 so I can't make any decision. Just kind of giving
 12 us the information we don't know. And then what
 13 does it look like to recruit a person.
 14 Basically this memo, but with a lot more
 15 stuff.
 16 MR. RUDIN: If I can provide a little bit
 17 of assistance in terms of what I've typically seen
 18 in these scenarios.
 19 You have two buckets. One is a firm that
 20 will place an interim candidate, the other bucket is
 21 a firm that will either conduct a recruitment,
 22 which, again, the director has already discussed or
 23 that will provide technical assistance to an
 24 existing department, department head, staff person,
 25 what have you.

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1 I think this discussion, you're sort of
2 blending all three concepts, and as I hear the
3 director struggling, I think she is seeking very
4 clear direction as to which of those buckets you're
5 really looking for here.

6 CHAIR SCHMITZ: I think we have two
7 buckets, not three buckets.

8 I think the one bucket is tell us what
9 firms do, how do they tend to work, how do they
10 operate short term versus long term, give us some --
11 I don't know. There are firms that do do this. I
12 think I had given one name to director earlier
13 today. And the other bucket is an individual who
14 would come in as a potential GM, but with skills
15 that are more aligned with driving change, running
16 businesses, taking us to a well-managed, well-oiled
17 machine that has long-term substantiality.

18 It's those two buckets; is that correct?
19 And we just want information so that we can decide
20 what we want to do, because if we -- I don't think
21 that we hire a recruiting firm to go look for a
22 change agent. I think there are some places that
23 change-agent people are out there. But if we have
24 to hire a recruiting firm to do that, so be it, we
25 need to hear that from our director.

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1 rather than waiting a month to see anything or hear
2 anything.

3 CHAIR SCHMITZ: Would the Board be okay
4 with that?

5 TRUSTEE TONKING: Yeah. I think it's
6 important for the Board to understand that one of
7 those weeks is 4th of July, so it might be hard to
8 get ahold of people, so knowing that there will be a
9 lot more.

10 CHAIR SCHMITZ: Does that sound
11 reasonable?

12 MS. FEORE: Yeah. Absolutely. I think
13 that's probably our better bet. And then we can,
14 again, hone it in from there, and then see what we
15 can come up with at the next board meeting.

16 CHAIR SCHMITZ: Okay. And even if you're
17 giving us some material, as long as it's not too in
18 depth, you can walk us through things, because I do
19 think it's important to move it forward.

20 And this was the importance of why in our
21 contract we did want a long clause for termination,
22 so we have to be grateful that we do have this time.
23 Thank you to Trustee Tulloch on that suggestion.

24 If there's no discussion, do we have to
25 make it a motion to accept the letter of resignation

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1 MS. FEORE: I do think that I have enough
2 information at this point. We're going to kind of
3 throw everything at the wall to see what sticks.
4 This is going to be one of those times where I'm
5 going to come back and say here are some of folks
6 that I've talked to, these are some of the services,
7 and then we'll hone in and kind of take it from
8 there.

9 CHAIR SCHMITZ: Does that sound good with
10 everyone? And will it be realistic for you to at
11 least just give us more information at our July 10th
12 meeting so that we can keep moving this forward and
13 making it a priority?

14 MS. FEORE: I will give it my best shot.
15 I will tell you that because of the information that
16 I have prepared in time for the board packet, those
17 are some time constraints, it would basically give
18 three or four days to research, talk to, and all of
19 this other stuff.

20 What I will do, though, is let the Board
21 know if I need to move this to a later board
22 meeting.

23 TRUSTEE DENT: Potentially, rather than an
24 action item, agenda item, maybe we just have a
25 report to the Board and be okay with a verbal update

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1 or has this been sufficient?

2 MR. RUDIN: I don't think you need to make
3 a formal motion to accept the letter of resignation
4 because the contract allows the General Manager to
5 resign. But if you'd like to give any other formal
6 direction or action by vote, yeah, this would be the
7 appropriate time.

8 CHAIR SCHMITZ: I think we've given clear
9 direction. And if that's the case and there's no
10 other discussion by members of the Board, we will
11 move on to the next agenda item.

12 Seeing no other comments, we will consider
13 this agenda item closed and move on to formerly F 7,
14 now general business 3.

15 G 3. Jacobs Engineering Group

16 CHAIR SCHMITZ: Review, discuss, and
17 approve the agreement for professional services for
18 Jacobs Engineering Group in the amount of \$30,000,
19 found on pages 314 to 329 of the board packet.

20 MS. NELSON: This item, basically all I'm
21 requesting, just to provide further clarification to
22 the scope of work, is to add an additional bullet
23 point to Section 3.1.1, that states that Jacobs will
24 be responsible to provide staff training as
25 required. That specifically isn't in the language

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1 of the scope of work. However, with the new SCADA
 2 technician starting on July 8th, we would like to
 3 add that in.
 4 CHAIR SCHMITZ: Just a clarification.
 5 Will the new employee -- because you have hired
 6 someone; correct?
 7 MS. NELSON: Correct.
 8 CHAIR SCHMITZ: Will the new employee be
 9 participating in every one of these things so that
 10 they are learning how to do it themselves? Because
 11 that is important to have clear that Jacobs is going
 12 to be involving our new employee with all of these
 13 things.
 14 MS. NELSON: Correct.
 15 CHAIR SCHMITZ: Can we say that, that all
 16 of these tasks that Jacobs will be involving the
 17 newly hired employee as part of that training? I
 18 don't want to miss opportunities, that's all, for
 19 training.
 20 MS. NELSON: Right. And basically their
 21 scope of work, that is explained already, de facto,
 22 has that integration with the SCADA technician
 23 because Jacobs is doing the back-end work, and the
 24 SCADA technician is on the ground at each facility
 25 doing the work and working closely with them.

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1 to do all of work.
 2 Jacobs is well aware, they were actually
 3 part of the interview process, about the direction
 4 we're going. And so they still have the proprietary
 5 software, and so they still have to be involved.
 6 However, the level of involvement will decrease over
 7 time.
 8 TRUSTEE TULLOCH: I just want that
 9 reassurance for the Board that this just doesn't
 10 become a de facto supervisory position for Jacobs.
 11 I just wanted to make that clear because I've seen
 12 this happen a lot in fleet businesses where you have
 13 one mechanic and suddenly you find the mechanic has
 14 just made himself a fleet manager because he keeps
 15 just outsourcing all the work.
 16 I just want to be sure we are actually
 17 getting value out of this technician. It's a
 18 hand-on position?
 19 MS. NELSON: Correct.
 20 CHAIR SCHMITZ: Any other comments or
 21 questions?
 22 I appreciate it. And one of the things
 23 that we've really been working together on is making
 24 sure that our scopes of work and our contracts are
 25 clear and precise. Thank you for making those

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1 If you want that specifically stated, then
 2 we can put that in.
 3 CHAIR SCHMITZ: I just don't want to lose
 4 the opportunity to make sure we have our staff
 5 member fully trained and ready to go.
 6 Trustee Noble lost connection and he will
 7 not be able to participate for the rest of the
 8 meeting. If the record could just note that Trustee
 9 Noble is no longer attending the meeting this
 10 evening.
 11 TRUSTEE TULLOCH: Director Nelson, can you
 12 just clarify that, you know, we expanded the budget
 13 to take on this new SCADA technician, but now
 14 basically this is going -- and I agree with Trustee
 15 Schmitz, make sure this is training. Can you also
 16 reassure the Board that it's not going to be a case
 17 of that we bring this technician and he's just going
 18 to supervise Jacobs and then we suddenly find that
 19 Jacobs is doing all the work and we've basically
 20 brought in another de facto supervisor?
 21 MS. NELSON: The purpose of this staff
 22 position, we actually had this person on -- a
 23 different person on staff for over a year, and the
 24 actual function of this position is to have SCADA
 25 support in district and not have to rely on Jacobs

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1 revisions. I appreciate it.
 2 How about since our next general business
 3 item, formerly F 9, that also is yours, why don't we
 4 take that on, and then take a short break after
 5 that?
 6 (Inaudible discussion amongst the
 7 Board.)
 8 CHAIR SCHMITZ: I'm just anxious to keep
 9 going. Sorry about that.
 10 TRUSTEE TONKING: I move that we approve
 11 this item with the small changes made by the Chair.
 12 MR. RUDIN: The language recommended by
 13 staff as well as another bullet point that says that
 14 Jacobs will include the SCADA technician in all of
 15 the above scope as requested by the District.
 16 TRUSTEE TONKING: Perfect.
 17 TRUSTEE DENT: I'll second that.
 18 CHAIR SCHMITZ: All those in favor?
 19 TRUSTEE TONKING: Aye.
 20 TRUSTEE TULLOCH: Aye.
 21 TRUSTEE DENT: Aye.
 22 CHAIR SCHMITZ: Aye.
 23 Thank you. Now we'll move on to the next
 24 agenda item that was on the consent calendar.
 25 G 4. Burnt Cedar Water Disinfection Plant

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1 Inlet Pump Inspection

2 CHAIR SCHMITZ: That can be found on pages

3 336 through 341 of the board packet.

4 MS. NELSON: This is another

5 recommendation of replacing language in the

6 recommendation.

7 The recommendation number 1 on page 336 of

8 your board packet, we like to change the word

9 "repair" to "inspection" since the work being done

10 under this contract is solely the inspection of the

11 inlet pump. Based on their inspection, they will

12 determine what work needs to be completed, and then

13 we will bring that back in front of the Board for a

14 different contract.

15 CHAIR SCHMITZ: Trustee Tulloch was the

16 one who pulled this, so I'm going to allow you to

17 ask your question.

18 TRUSTEE TULLOCH: That is the question. I

19 discussed with Director Nelson earlier today when I

20 spotted this repair. I didn't want her to then --

21 when she came back to the Board asking for more, why

22 it hadn't been repaired the first time.

23 CHAIR SCHMITZ: Would you like to make a

24 motion?

25 TRUSTEE TONKING: I move that the Board

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1 approve this item but changing the word "repair" to

2 "inspect."

3 TRUSTEE DENT: I'll second.

4 CHAIR SCHMITZ: All those in favor?

5 TRUSTEE TONKING: Aye.

6 TRUSTEE TULLOCH: Aye.

7 TRUSTEE DENT: Aye.

8 CHAIR SCHMITZ: Aye.

9 Motion passes four to zero. Let's take a

10 break until 8:30, and we will continue back on with

11 general business.

12 (Recess from 8:23 p.m. to 8:30 p.m.)

13 CHAIR SCHMITZ: We'll call the meeting

14 back to order.

15 G 5. Golf Play Pass Rate Structure

16 CHAIR SCHMITZ: We will continue on with

17 former general business item G 3, which is now

18 general business number G 5, and it is to review,

19 discuss, and approve a Play Pass rate structure for

20 the 2024 season. Requesting staff member Golf

21 Operations GM Mr. Sands, on pages 445 through 459.

22 MR. SANDS: Timothy Sands, golf

23 operations, to give a staff recommendation on

24 afternoon Play Passes and 9-hole rate for our

25 Championship Course. After receiving direction from

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1 this and also quite a bit of resident feedback from

2 different players of different calibers, whether it

3 be beginning golfers aging community, we are looking

4 at trying to recommend an afternoon 10-play and

5 20-play and 9-hole Championship Course rate.

6 CHAIR SCHMITZ: Any questions, discussion

7 from the Board members?

8 TRUSTEE TONKING: On the 9-hole

9 Championship Course rate at \$45 after 5:30 p.m.

10 daily, are you looking for any varying costs in that

11 to be on the weekends or any of the shoulder

12 seasons, or is it just a straight \$45? And I guess

13 we're out of the beginning shoulder season.

14 MR. SANDS: Correct. And with the rates

15 that were for a Picture Pass holder in the

16 offseason, it would drop to \$40 on the weekday and

17 50 on the weekends, so actually a lower rate during

18 those weekday rates. We would probably stick with

19 the \$45 for just the peak season.

20 TRUSTEE TULLOCH: I think this is a good

21 idea. You've got some tough targets. You gotta

22 catch every dollar you can. I've heard a lot of

23 similar feedback so thank you for bringing this

24 forward.

25 TRUSTEE DENT: Director Sands, we

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1 appreciate you looking into this and bringing back

2 your recommendation. I'd be willing to support it.

3 CHAIR SCHMITZ: I have questions. I don't

4 know what problem is we're trying to solve. Is

5 there a problem that we're trying to solve with

6 doing this?

7 MR. SANDS: Not necessarily a problem, but

8 I think community benefit for our residents that may

9 be work during the morning, trying to take off early

10 afternoons. We are seeing a gap in that time slot

11 that if we could provide back to the community to

12 fill those spots with these types of Play Passes or

13 9-hole rates, we could bolster revenue through that.

14 CHAIR SCHMITZ: Will you be measuring this

15 and know how and if you're successful with that?

16 MR. SANDS: Absolutely. That will go into

17 our play mix percentages and as we do monthly

18 financial breakdowns.

19 CHAIR SCHMITZ: Any other comments or

20 questions?

21 Seeing none.

22 TRUSTEE TONKING: I move that the Board

23 approve this item.

24 MR. SANDS: One quick recommendation. If

25 we do go through the approval process, could we make

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1 a date of July 1st? Just so we can make sure we
 2 implement the computer program properly.

3 TRUSTEE TONKING: I move that the Board
 4 approve this recommendation effective July 1st.

5 TRUSTEE DENT: Second.

6 CHAIR SCHMITZ: Motion's been made and
 7 seconded. All those in favor?

8 TRUSTEE TONKING: Aye.
 9 TRUSTEE TULLOCH: Aye.
 10 TRUSTEE DENT: Aye.
 11 CHAIR SCHMITZ: Aye.
 12 Motion passes four to zero.

13 G 6. Parks and Recreation Recommended Fees
 14 CHAIR SCHMITZ: Moving on to formerly G 4,
 15 now G 6, review, discuss, and approve the Parks and
 16 Recreation recommended fees. This is being
 17 requested by Mr. Bronzan on pages 460 through 479.

18 MR. BRONZAN: Kind of a tough night to be
 19 a consultant with all the issues that are going on,
 20 but that's okay, that's what I'm responsible to do.

21 To remind the Board, you are aware that
 22 the new Parks and Recreation director will be coming
 23 on board on the 22nd of July. I am finishing my
 24 term, my two months here. I just want to let you
 25 know, and General Manager Magee, I've enjoyed my

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1 time here. You've got wonderful facilitates,
 2 outstanding staff, you've got a bright future. I
 3 know you've got a lot issues to work through, and
 4 one of the things you talked about is
 5 sustainability, which I want to cover a little bit
 6 about tonight.

7 What I have before you are the Park and
 8 Recreation facility fees that we're worked on by
 9 staff and under the previous director that are in
 10 place, ready to go for your approval that will
 11 implement the budget that you've approved. Staff
 12 has put these fees together, we've been following
 13 your current Practice 6.2.0.

14 And I wanted to take just a moment as a
 15 little bit of a background, there's a lot of study
 16 for how fees are set, and every agency, every
 17 community, every park and recreation department
 18 whether it's a special district, a city, a county,
 19 they go about how they present their fees based on
 20 how they are funded. Some of them are completely
 21 tax dollars, other ones are completely revenue based
 22 on participation. But there's a lot of
 23 behind-the-scenes work on sustainability. In fact,
 24 there is now a certification that's been started by
 25 the Nation Recreation of Parks Association, and I

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1 want to let you know that two of your employees have
 2 gone through that certification program.

3 In addition to recommending the fees to
 4 you in the hopes you move these forward, I am also
 5 asking the Board to direct staff in the coming year
 6 to start implementing a lot of the practices behind
 7 the scenes for fiscal stability. That has to do
 8 with when you set a fee, you need to know who your
 9 target market is, who your competitors are. You
 10 need to determine with Board's direction on what
 11 your subsidies should be, realizing that any time
 12 you are reimbursed by an agency for someone to
 13 participate, that's a willful intent by the Board to
 14 realize that -- when we talk about running as
 15 business -- you've decided from your funds that
 16 you're going to subsidize an activity. Many
 17 agencies look at programs like learn to swim is one
 18 of the most important things because you want to
 19 teach your young kids to swim, you don't want it to
 20 just be available to those who can afford it.

21 I've given a lot of methodology. I can
 22 expound on any of these. I don't know that we
 23 necessarily need to tonight, but I think the Board
 24 would do well in next year when the fees come back
 25 to the Board, in addition to your priority pyramid

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1 that the District has adopted, every program that
 2 you run needs to be identified where it fits in that
 3 pyramid, what your cost report recovery should be.
 4 If you have a program that is supposed to recover
 5 50 percent, when staff brings back the fees to you
 6 next year, they should tell you it recovered 48
 7 percent which is why we're increasing the fee to get
 8 to 50, or it recovered 52 and so we're going to back
 9 it down.

10 But the Board, I think, needs to drive
 11 what you want in cost recovery, the types of
 12 subsidies that you want, and then staff would come
 13 on a yearly basis to report to you on how they're
 14 able to affect those rates.

15 With that, I'd open it up if there's any
 16 questions.

17 CHAIR SCHMITZ: Any questions or comments?
 18 TRUSTEE TULLOCH: I mean, I would thank
 19 you for the fact for pointing out that the whole
 20 setup is a lot more complex than just the simple
 21 pricing pyramid, as some people would have had us
 22 believe in the past. There's a whole lot more
 23 factors to it.

24 However, my question to you, I go through
 25 all these proposed new fees, and I don't see any

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1 difference. I see a couple of very, very minor
2 changes, but nothing there. We've just gone through
3 a budget that has shown a 20 percent increase in
4 costs of salaries and benefits. We go to the budget
5 for the Recreation Center, we're showing under
6 1.5 million in revenues, and 3.5 million in
7 expenses, and yet I go through all these costs and I
8 see next to no change in them.
9 Why is that?
10 MR. BRONZAN: It's primarily because one
11 of the first things that the new Parks and
12 Recreation director is going to need to do is based
13 on your final approved budget, go back and look at
14 all these fees to see if there's any changes that
15 are necessary for that.
16 One of difficulties of this that parks and
17 recreation departments and agencies have is trying
18 to anticipate revenue and expenses in any type of a
19 program where it could be higher or lower based on
20 weather or based on other types of circumstances.
21 And so what the department has traditionally been
22 doing is they've been looking at their revenue based
23 on the minimum amount of people who are in the
24 programs, which is one of the reasons,
25 traditionally, parks and recreation departments do

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1 MR. BRONZAN: True. And a lot of the
2 staffing increases are tied to the full-time staff,
3 and most of the programs are run by part time staff,
4 which the seasonal staff have not had the increases,
5 from what I'm aware, as compared on a percentage
6 basis to the full time.
7 TRUSTEE TULLOCH: Well, no. When we went
8 through the budget, we saw all sorts of areas in the
9 Recreation Center budget, oh, we're increasing hours
10 and increasing rates for part-time staff and season
11 staff, so I don't think that's correct to say that
12 these have not changed. That concerns me.
13 If we're losing the first quarter of
14 revenues, even if it's only a 5 or 6 percent
15 increase across the board, it's stupid otherwise. I
16 mean, that's --
17 CHAIR SCHMITZ: So what's your
18 recommendation?
19 TRUSTEE TULLOCH: I think we should be
20 putting some increases in place as of now.
21 CHAIR SCHMITZ: Thank you.
22 Any other -- I, too, don't quite
23 understand why we have no increases. We have
24 increase in everything. Services and supplies,
25 salaries, wages, everything. I just think that our

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1 better on revenue because they tend to underestimate
2 what the real numbers are. The methodology that
3 I've presented to you takes that equation out of it.
4 The short answer right now is that's one
5 of the first things the Parks and Recreation
6 director is going to need to do is start tracking
7 budgets on a monthly basis instead of waiting for
8 once a year and then going back and looking at it,
9 which allows them, if there's any modifications or
10 changes they need to do, they bring them back to the
11 Board.
12 TRUSTEE TULLOCH: Yes. But we know
13 already from -- that we're moving forward from 1st
14 of July, we're looking at a 20 percent increase in
15 staffing costs. Large part of the costs are Parks
16 and Recreation here in the Recreation Center,
17 staffing costs.
18 To say, well, we're -- I understand and
19 respect you for leaving some decisions to the new
20 director, but she starts on the 22nd of July, so the
21 earliest we're going to see changes, then, is
22 probably September. So we're already been through
23 the first quarter of the year, yet we're still
24 holding rates where we know the staffing costs have
25 gone up by 20 percent.

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1 pricing policy, we should have some standard
2 statement that says we adjust, at a minimum, to
3 address inflation because we're not addressing any
4 inflation here at all. There's literally no changes
5 in most of these.
6 But something you said is really
7 interesting to me. You talked about the pricing
8 policy and how -- what is needed and what is not
9 there. Have you shared those thoughts and
10 recommendations with our Director of Administrative
11 Services who is currently working on that policy to
12 come to the Board? Have you shared what you feel
13 needs to be included in a pricing policy?
14 MR. BRONZAN: Which is, in general,
15 outlined in the staff report. But in general, yes,
16 and that's one reason two of the staff were able to
17 go to this training. Both Addie and Chad have had
18 the training on that. I can't speak for them saying
19 they're excited, but in our talks -- and I went to
20 the training with them, I did that, not on the steps
21 of the agency, but I went as a consultant on my own.
22 But your example of COLA, a lot of
23 agencies that have gone down the road where they
24 change their policy is park and recreation fees
25 change whatever the established COLA is, and there's

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1 a lot of agencies that you can look at to determine
2 what that is, but there's a belief in parks and
3 recreation that -- and I'll just look at fee --
4 round trip boats line, of course that's TRPA so not
5 a good one, but adult pass for pickleball, \$375. If
6 inflation goes up 6.2 percent, you increase your
7 fees by 6.2 percent. If that makes it -- I'm just
8 pulling a number -- \$393.32, that's what the fee is.
9 Park and recreation agencies traditionally have a
10 difficult time ever rounding numbers as appropriate.
11 So what they do is they don't change their fees for
12 three or four or five years, then all of a sudden,
13 they have to change them by 10 or 20 percent, and
14 the customers, rightly so, are upset.

15 What we're working on and the
16 recommendations on what staff should come back in
17 front of the Board for revisions to 6.2.0 are those
18 types of things.

19 CHAIR SCHMITZ: Well, I think that these
20 -- I mean, it's page after page of there's no
21 change, no change. And then when there is a change,
22 it's maybe a dollar.

23 My feeling is, categorically, there needs
24 to be an inflationary change to the rates. That is
25 just my feeling. And then in here, there's rates

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1 rates and do nothing, next year's board is going to
2 be in a worse situation than we're faced with.

3 I think probably the easiest thing moving
4 forward would just be to have an inflationary 8
5 to 10 percent as our interim director has
6 recommended.

7 TRUSTEE TONKING: I think he just threw
8 out that number, so I want to kind of bring us back
9 to the discussion we had had with the golf fees that
10 if we're going to throw out ideas, we want them
11 vetted by staff.

12 And so I would ask that this be moved to
13 the July 10th meeting with having a lense on what
14 can be raised by the inflationary figure of whatever
15 you decide is applicable. And maybe there are some
16 fees in there that maybe there's a daily fee, some
17 fees, to your point, that may need to be subsidized
18 and validation as to why they may not hit that same
19 threshold.

20 That's my recommendation.

21 CHAIR SCHMITZ: Then I have a question
22 relative to pickleball. The pickleball committee
23 spent a lot of time coming up with ideas of how to
24 generate more revenue to make pickleball more
25 sustainable. And they had some recommendations as

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1 for proposed non-profits, and I struggle with the
2 concept of proposed non-profits receiving discounts
3 that are greater than our parcel owners who are
4 paying the fees. I wasn't comfortable with what you
5 had in here for the proposed non-profits.

6 MR. BRONZAN: And that goes to my comment
7 that any subsidy that the Board agrees to is an
8 intentional act by the Board to subsidize one group
9 over another. And again, learn to swim, you can
10 make sense that you want to teach kids to swim.

11 But if your interest tonight was to pick a
12 number for inflation, 8 percent, 10 percent, adopt
13 the fees with that inflationary, round them up to
14 that level, that is appropriate too. And that would
15 solve the problem of waiting a quarter to try to
16 make that change.

17 I think that would be something that you
18 could do.

19 TRUSTEE DENT: Going back to our
20 discussion during the budget process, we brought up
21 the miss the board had a few years ago when it came
22 to water and sewer rates, and we decided not to
23 increase water and sewer rates when COVID hit. And
24 then it put us in a huge hole. And I feel like if
25 we just continue to do the status quo here with the

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1 it related to rates as well.

2 Was any of that taken into consideration
3 with the pickleball rates?

4 MR. BRONZAN: It was not. And again,
5 these fees, when they were started to be projected
6 were back in April. So those comments that have
7 come in have not been incorporated.

8 I have a long laundry list for things that
9 the Parks and Recreation director has to deal with,
10 and a lot of those are some of the ones that are in
11 that bucket for her to work on.

12 CHAIR SCHMITZ: I appreciate that. I just
13 want to clarify for the record, and this isn't
14 yours, but the pickleball committee had their
15 recommendation in, I believe, around the end of
16 last year. That information has been available, but
17 I just wanted to -- I appreciate your honesty,
18 you're saying no --

19 MR. BRONZAN: Not that I'm aware of. It
20 could have been. I was not aware of that.

21 TRUSTEE TULLOCH: I agree with Trustee
22 Dent. The problem is you try to keep these down and
23 keep them the same, and these are, effectively,
24 numbers from probably 18 months ago or something.
25 We've seen a 20 percent rise in salaries

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1 and benefits this year in the budget process. The
 2 major component of the costs from recreation is
 3 staff. I mean, to hide that, and even COLA doesn't
 4 necessarily cover that because it's certainly
 5 running -- the rate of inflation we've seen is
 6 running much higher than that.

7 If you just keep leaving them, you're not
 8 actually doing a favor to anyone because you're just
 9 trying to catch a falling knife.

10 CHAIR SCHMITZ: So what's your
 11 recommendation?

12 TRUSTEE TULLOCH: I recommend we make them
 13 across-the-board increase. I'll look to my
 14 colleagues for suggestion of what that increase is.
 15 I think as well, I agree, they should be rounded.
 16 Keep them at a five or zero end.

17 CHAIR SCHMITZ: I think that Trustee
 18 Tulloch makes a valid point is that identify, review
 19 it, and if there's certain things that shouldn't
 20 have that applied to it because of safety for young
 21 children, what have you, identify those for us.
 22 That's getting to the don't just go about 10 percent
 23 if you truly believe there's certain things that,
 24 perhaps, should not. But maybe there are other
 25 things you might recommend it be more.

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1 The one thing that I struggle with is
 2 having these proposed non-profit rates because we,
 3 as a board, haven't solidified that pricing policy.
 4 And I think that how we price for our non-profits
 5 should be incorporated into that pricing policy, and
 6 we're still waiting to see that revision.

7 If you could give input to the director
 8 who is working on this, I think would be helpful.
 9 Would you be okay with them reviewing it, and this
 10 should be relatively quick, to say we're going to
 11 add an inflationary index, we're going to round the
 12 numbers, and then to Trustee Tonking's point, we're
 13 going to have staff review it and identify the
 14 things that, perhaps, should not have that
 15 inflationary index, and then bring that back for us
 16 on the 10th, is that acceptable?

17 MR. MAGEE: Yeah.

18 MR. BRONZAN: Yeah.

19 And just to know, I will pass this on
 20 through Bobby Magee and also through Adam in the
 21 meantime if it comes back on the 10th. I got one
 22 more day of work tomorrow from remote. I will work
 23 with staff as much as I can to prime that pump.

24 MR. MAGEE: Just to be clear, the contract
 25 for Mr. Bronzan's services is set to expire on the

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1 number of number hours, so tomorrow will be his last
 2 day with us. But certainly we can find someone to
 3 continue to move this forward and make sure it comes
 4 back on the 10th.

5 CHAIR SCHMITZ: Any other discussion?

6 TRUSTEE TULLOCH: Are we suggesting a
 7 number?

8 CHAIR SCHMITZ: The inflationary index
 9 number? What is the percentage there?

10 TRUSTEE DENT: Was it like 3 percent or
 11 something?

12 TRUSTEE TONKING: I think we should just
 13 let staff use their -- I don't think we need to do
 14 that.

15 MR. BRONZAN: Have staff come back on the
 16 10th with the recommended number?

17 TRUSTEE TONKING: With what they did, the
 18 process and the new rates, yeah.

19 CHAIR SCHMITZ: One of the things that I
 20 think should be evaluated is to determine whether
 21 there was any price increase last year, because if
 22 we've had two years where we haven't had a price
 23 increase, we did have a year of roughly 10 percent
 24 inflations.

25 I think we should look and say when was

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1 the last increase and then take into account an
 2 appropriate inflationary number and then come back
 3 with what that would be.

4 TRUSTEE TULLOCH: Yeah, I would agree with
 5 that. It's not just looking at the latest 3 percent
 6 number, because we've seen here, staff will just
 7 come back with the same -- with no rate increase.
 8 We see what the view is there. But we see how the
 9 gap has grown and how the losses have grown.

10 With regard to the non-profits, I thought
 11 we had an informal board policy that external users
 12 should not be getting a lower rate than Picture Pass
 13 holders?

14 TRUSTEE TONKING: It's in your Pricing
 15 Policy 6.2.0, right here in the back. In here, it
 16 tells you about what the non-profit rate is, and
 17 it's covering the costs of the operations and
 18 sometimes we pay a little bit more out of the user,
 19 it doesn't say specifically less, and so maybe
 20 that's a good change for the pricing policy.

21 TRUSTEE TULLOCH: I seem to recall we'd
 22 had that discussion before.

23 CHAIR SCHMITZ: This is something that has
 24 to be incorporated into the revisions for the
 25 pricing policy. That's why I was saying give your

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1 thoughts and recommendations on that. And the
 2 pricing policy, I believe, is set for the agenda on
 3 the 10th as well. It might be a good time to
 4 reflect on both of those.

5 Is that clear direction?
 6 MR. BRONZAN: I think so.
 7 MR. MAGEE: It's clear to me.

8 G 7. Parks and Recreation Prioritized List of
 9 Projects

10 CHAIR SCHMITZ: Then moving on to former
 11 or G 4, now G 6, this is also -- I'm sorry. G 7,
 12 it's reviewing and discussing your possible
 13 prioritized list for the Recreation Center, and that
 14 is on pages 480 through 489.

15 MR. BRONZAN: This is another one of those
 16 projects that was in progress before I came in, and
 17 my job was to try to keep it moving forward.

18 I'm going to be very honest, I know we had
 19 a citizen who had some concerns, the coloring and
 20 the reading of the document is not up to the par,
 21 and I accept full responsibility. There was some
 22 criticism of our clerk; it was not Heidi's
 23 responsibility. That came from our department, and
 24 I'll take the responsibility for that. It's
 25 readable on a screen when you're on a computer, and

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1 when you send the file over to print off without
 2 looking at that, but it does make it very difficult.

3 What you have before you is continuing
 4 request that, we believe, from staff. It's not an
 5 action tonight that necessarily needs any action.
 6 There's no budgeting, there's no projects, there's
 7 nothing going forward.

8 But starting back on April 24th, there was
 9 a presentation and a recommendation to replace the
 10 fitness floor at the Recreation Center, and it was
 11 brought up by the Board that there was a list of
 12 projects that Recreation and Parks staff had been
 13 keeping that had been privy to one of the board
 14 members and not to the others. The Board asked,
 15 first of all, can we see that document.

16 I came on board, was here for the May 8th
 17 meeting, and we presented that list to the Board not
 18 with anything else, not tied to replacing of the
 19 floor, but to say: Here's the list.

20 And I think from a consultant's
 21 standpoint, the good news is if there's a question
 22 on whether Recreation and Parks staff are keeping
 23 track of what's going on in the facilities, I think
 24 the answer is yes. You never have it all, but they
 25 have been tracking the various projects that are in

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1 need.

2 When we brought it back to the Board on
 3 May 8th, the request from the Board that I remember
 4 coming back was this if all great that we have a
 5 comprehensive list, but it is a list that's kind of
 6 all over the place. It's not only vehicles, but
 7 it's the Rec Center. Can you at least prioritize
 8 the list for the Recreation Center?

9 I went back to staff. And, again, I'm
 10 using the expertise of staff, I'm not the expert
 11 right now who can determine what priorities are
 12 within a facility. I can look at a facility and
 13 tell you things that need to be fixed, but every
 14 agency has different priorities.

15 We've given you two attachments.
 16 Attachment A is asking staff from both Public Works
 17 who does some of the maintenance, to park staff, to
 18 the recreation staff, if they prioritize -- and I
 19 tried to limit them to 20 and they came up with 21,
 20 but their opinion of needs to be done at the Rec
 21 Center in order from 1 to 21 is the list that is
 22 presented to you.

23 It doesn't tie to a budget. It doesn't
 24 tie to a project. I just sat staff down and said,
 25 "Can you at least let the Board know from your

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1 perspective and your lens in what order should we go
 2 through with these?"

3 That's presented to you tonight. It's not
 4 presented to you also with what it costs to do the
 5 budget, when it was planned, or when it was done.

6 The other thing, on behalf of staff,
 7 which, unfortunately again, it didn't come out with
 8 the colors, staff also wanted to do an exercise
 9 which I thought was a good exercise which they
 10 hadn't done before, which is to go through their
 11 entire project list that they had presented to you
 12 before and to break it up between what are
 13 operational maintenance items, what are CIP
 14 maintenance items, and from a scale of 1 to 5, with
 15 1 being the most important and 5 being the least,
 16 what are the things that they wanted to you know
 17 they're tracking they feel is important. Again,
 18 it's not tied to a budget, it's not tied to a
 19 project. Again, this is another one of those that's
 20 on that bucket list for the new Parks and Recreation
 21 director to come in with staff and says, okay, we
 22 know we have a priority, it's a snapshot in time.

23 But approval of the budget, the realities
 24 that are going on, they're going to need to go back
 25 and relook at this and try to determine which things

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1 can still be done within an operation budget, which
 2 ones fit into CIP, and anything that is a
 3 recommendation that would come back to you as a
 4 board will be brought forward by staff.
 5 That's my short -- again, I'm not the one
 6 who prioritized this, I'm not selling out. I think
 7 staff did a pretty good job in their world in
 8 determining what is important. What we've done is
 9 just brought that back for the Board to look at, if
 10 you have any comments, directions, anything you want
 11 to do.
 12 But these projects in the future as they
 13 need to be done, will be coming back in front of the
 14 Board.
 15 CHAIR SCHMITZ: Since everyone seems to be
 16 staring at their sheets, I'm going to chime in.
 17 On this list of 1 through 21 one, my
 18 feeling is things need to be grouped together. It
 19 doesn't make sense to have a priority 10 thing of
 20 replacing the diving board but then you've got
 21 another priority which is the deck refinished. To
 22 me, yes, you can prioritize, but you have to group
 23 things so that you do things efficiently. And doing
 24 one thing and then going back and doing a diving
 25 board, that just doesn't make sense.

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1 From my perspective, I think that things
 2 need to be grouped. What needs to be done to the
 3 pool, what needs to be done for group fitness, what
 4 needs to be done to the cardio room?
 5 And I think that one of the things that
 6 needs to be looked at is does there need to be some
 7 reconfiguration of the space? Because we have some
 8 areas that are underutilized at the Rec Center and
 9 other places that are needing more space. So, to
 10 me, it needs to be grouped.
 11 And then when it came these sheets, I had
 12 no idea what this was trying to tell me because some
 13 things were wish lists, some things had prices, some
 14 things didn't, some things were things are already
 15 done. The stuff about the \$25 million expansion was
 16 on there and dog park, I think, was on here and
 17 something else.
 18 I think it needs to be categorized and
 19 grouped, and it needed to tie to some sort of a
 20 five-year plan. And the five-year plan might be
 21 there's the portion that is the CIP, but here's the
 22 five-year plan of the operational activities that we
 23 think need to be done as part of just ongoing
 24 maintenance, and that might be some of the pool deck
 25 and that sort of thing.

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1 But I think we should approach it that
 2 way, and that will help us, as a board, to tie
 3 things back to budget and to all be on the same page
 4 and not have other spreadsheets with different stuff
 5 on them. The colors are hard. I really did -- I
 6 just wasn't clear of why is this different than
 7 that. And I understood the operating versus the
 8 CIP, that I got, but then it just continued on with
 9 different things.
 10 Those are my comments, and hopefully
 11 that's helpful.
 12 MR. BRONZAN: Yes.
 13 TRUSTEE TULLOCH: Can we also link it to
 14 what's already been requested in the capital for
 15 this year, this 847,000 or something capital for
 16 this year, can we link into what that has been
 17 allocated to or proposed for?
 18 I'm a little bit surprised. I don't see
 19 anything in the line here for the capital expense
 20 projects for Rec Center, if this is the most current
 21 sheet.
 22 MR. BRONZAN: Okay. We'll do that. We
 23 can link that in.
 24 TRUSTEE TONKING: I agree with my fellow
 25 trustees. I actually talked to GM Magee about this.

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1 He gave me some good advice too that a lot of
 2 this -- and I think we need to keep this in mind --
 3 is an internal document. This is for their
 4 operations, it's not for us. I did want to suggest
 5 that maybe there's a smaller version of this that we
 6 have, so maybe hiding a few of these columns that
 7 then can be expanded for staff to enter all the
 8 stuff they want to have, and then we can get the
 9 updated version of the small columns once in a while
 10 and tie it to CIP.
 11 That might make it a little easier so that
 12 you're not reinventing the wheel and it's still
 13 something that's useful for internal operations.
 14 MR. BRONZAN: If I can, staff is excited,
 15 this is the first time they've been asked, and this
 16 is the staff level down to coordinators and
 17 everybody to say they've been tracking for a long
 18 time a lot of things they need to be working on.
 19 But that an opportunity, at least, to share to the
 20 Board, we want you to know we're tracking what we're
 21 doing, and this is the first time we're kind of
 22 putting this together.
 23 I think in fairness to staff and in
 24 fairness to the Board, whatever they can do to
 25 better present to you to keep you informed of what's

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1 going on is beneficial to both. I'm glad to take
2 any of these comments back.
3 CHAIR SCHMITZ: Any other comments?
4 I just have two sidebar questions that
5 were from public comment. The disc golf tournament,
6 do we have a contract for that for the use of our
7 disc golf? And then did we have a contract for the
8 Tahoe 200 for a use of our facilities?
9 And if you don't know, that's fine, but
10 could someone just find out?
11 MR. BRONZAN: Those were brought to my
12 attention this afternoon. One of our staff spent a
13 lot of time Googling the disc golf, and come to find
14 out, there is one that is being advertised. And,
15 no, they have not contacted us. It's being run
16 independently. So our staff today was making
17 contact with them to make sure that they come in and
18 sign a contract. That's the first one.
19 The second one, the Tahoe 200, yes,
20 they've come to do a facility request for use of the
21 area for an aid station where they pass out water
22 and whatever it is for the runners and walkers that
23 are coming by. Yes, that one's been recorded.
24 CHAIR SCHMITZ: Did legal counsel sign off
25 on those?

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1 follows the rules and regulations, those don't
2 normally go to a board for approval.
3 MR. RUDIN: Yeah. As long as the Board
4 has delegated authority to enter to those kinds of
5 lease, license, or rental agreements, and they
6 usually have delegated authority to the department
7 head or venue manager, if there's a template that's
8 been approved by the Board and by legal counsel,
9 then no.
10 And a lot of agencies know that would not
11 get further legal review.
12 MR. BRONZAN: Right. I'll double check on
13 that.
14 CHAIR SCHMITZ: So for clarification, I'm
15 going from memory, you had requested all of the
16 forms that you could review them and recommend
17 changes to them, and those haven't been received as
18 of yet. Is that what you're saying?
19 MR. RUDIN: No. And I think we should
20 talk about that offline because we're veering a
21 little bit off agenda topic.
22 CHAIR SCHMITZ: Okay. That's fine.
23 TRUSTEE TULLOCH: Looking through
24 Attachment A and B and the wish list, I think that's
25 also gotta reflect back on the previous item, the

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1 MR. BRONZAN: That one was done through
2 just a use of facilities permit.
3 MR. RUDIN: So no.
4 CHAIR SCHMITZ: And you haven't reviewed
5 that use of facilities document?
6 MR. RUDIN: No, I was not asked to review
7 that.
8 CHAIR SCHMITZ: I thought -- did you not
9 ask to receive all of the contracts so that you
10 could review them?
11 MR. RUDIN: Yes.
12 CHAIR SCHMITZ: Okay. All right.
13 MR. BRONZAN: So for clarification so I
14 can make sure staff knows, if the Board has approved
15 a use of facility contract for people to use
16 facilities, does each of those have to through legal
17 review? Because if they meet the conditions that
18 have been approved by the Board, isn't that a legal
19 use of facility?
20 MR. RUDIN: Yeah. So if the permit's
21 already been approved by the Board and there is no
22 separate contract, then there's nothing to review.
23 MR. BRONZAN: Okay. But as is traditional
24 for use of a gym, use of a pool, an agency has a use
25 of facilities agreement that if a party signs it,

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1 pricing policy, as well. We've got to take all
2 these into account if you want to spend multiple
3 hundred million or something in improvements. We've
4 got to feed it back some way where the revenue's
5 generated.
6 CHAIR SCHMITZ: Any other discussion?
7 We'll continue to work on it. Thank you
8 for stepping in and assisting the District as well
9 as GM Magee during your short tenure here.
10 MR. BRONZAN: Again, I've enjoyed myself
11 very much. I've been doing parks and rec for 54
12 years, and this has been as enjoyable as anything
13 I've done. Great staff. Great facilities.
14 For the citizen who wanted to know why he
15 couldn't find me under Baker Tilly, Baker Tilly has
16 33,000 employees, and they no longer list all of
17 their special advisors because we're not full-time
18 employees, we're just consultants.
19 MR. MAGEE: Chair, if the Board is okay
20 with it, given the discussion on the last two items,
21 I'd like to excuse myself for two to three minutes
22 just to coordinate with Mr. Bronzan, given that
23 tomorrow's his last day. I would encourage the
24 Board to continue with the District's business, and
25 I'll be back in just moment if that's okay with the

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1 Board.

2 CHAIR SCHMITZ: Sure. Appreciate trying

3 to get this across the finish line.

4 G 8. Sewer Pump Station #5 Construction

5 Agreement

6 CHAIR SCHMITZ: Moving on to now what is G

7 8 eight, which was formerly G 6, review, discuss,

8 and approve a construction agreement for sewer pump

9 station number 5, wetland and manhole rehabilitation

10 project, found on pages 490 through 719. Requesting

11 staff member is Public Works Director Kate Nelson.

12 MS. NELSON: This contract is for work to

13 be done on an existing manhole and sewer pump

14 station that dates back to the late 1960s, and it is

15 on the waters of Lake Tahoe.

16 Due to the construction of a new home

17 that's adjacent to the sewer pump station and

18 manhole, IVGID has to opportunity to make these

19 improvements by assessing the pump station and

20 manhole by land. If we didn't have this

21 opportunity, we would have to go in by water which

22 would greatly increase the cost.

23 So we would like to move forward with this

24 relining project. We are also working with the

25 homeowner to develop an easement for the gravity and

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1 forced mains that are located within this property.

2 And the easement will be brought back to the Board

3 in the near future.

4 CHAIR SCHMITZ: Questions?

5 TRUSTEE TULLOCH: In terms of -- should we

6 be starting this before we've got the easement

7 locked down?

8 MS. NELSON: We have been working with

9 this homeowner for over a year to get this easement

10 done. I have no qualms about starting it because

11 actually in sewer, I think it's Sewer Plan-62,

12 there's an actual easement that's located for all

13 the subdivisions within IVGID. So this is actually

14 formally memorializing the easement that's already

15 there, but it's with additional language that the

16 homeowner's agreeing to.

17 TRUSTEE TULLOCH: Okay. But we're not

18 going to be at 160 grand or something and then find

19 that we don't get the easement and don't have access

20 again?

21 MS. NELSON: No.

22 TRUSTEE TULLOCH: Looking at the bid, I'm

23 surprised, we're basically -- 35 percent of this is

24 just for the two bypasses, and the bypasses, if I

25 look at the drawing, it just says they're using a

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1 2.5 inch fire hose or something to do it, behind it,

2 if there something more behind it when it's costing

3 us 29.5 thousand bucks for each bypass?

4 MS. NELSON: Those bypasses are going to

5 need to be monitored for 24 hours. Because of being

6 right on Lake Tahoe, they cannot have any mechanical

7 issues during the bypass time. It's not a simple

8 just plug in a pump and walk away. It will need to

9 be monitored.

10 TRUSTEE TULLOCH: Okay. And we have

11 assurance from the contractor that there's 24 there?

12 MS. NELSON: Um-hum.

13 TRUSTEE TULLOCH: And does the contract

14 language make sure if that fails that we're at risk,

15 we're not exposed?

16 MS. NELSON: Correct. The language in the

17 contract is our standard construction language that

18 does have adequate coverages.

19 TRUSTEE TULLOCH: But, yeah, so if

20 something fails and it goes into the lake, we don't

21 get hit?

22 MS. NELSON: Correct.

23 TRUSTEE TULLOCH: That helps understand

24 it. I couldn't understand it, the cost, otherwise.

25 CHAIR SCHMITZ: Any other questions or

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1 comments?

2 Seeing none, Trustee Dent, go ahead.

3 TRUSTEE DENT: I will move we accept the

4 motion on page 490.

5 TRUSTEE TONKING: I second.

6 CHAIR SCHMITZ: All those in favor?

7 TRUSTEE TONKING: Aye.

8 TRUSTEE TULLOCH: Aye.

9 TRUSTEE DENT: Aye.

10 CHAIR SCHMITZ: Aye.

11 Motion passes four to zero. Moving on, if

12 you would stay seated please.

13 G 9. Sewer and Water Rate Increase

14 CHAIR SCHMITZ: New general business 9,

15 formerly general business 7, review, discuss

16 proposed sewer and water rate increase alternative

17 scenarios and adjustments to the fee schedules. Can

18 be found on pages 720 through 739.

19 MS. NELSON: As you may recall in April,

20 the Board requested that we come back with

21 alternatives to the water rates basically because

22 the water fund was not showing a positive, it was

23 showing a negative at the end of the year based on

24 our budget.

25 So we had provided some alternatives

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1 during the budget process. But, as you can imagine,
 2 the budget process was very involved, and I think we
 3 just wanted to come back to the Board and make sure
 4 that you had every opportunity to provide input on
 5 proposed rates, proposed fees that we will be
 6 bringing back for the public hearing on July 10th.
 7 The goal of the alternatives was to --
 8 basically, we have alternative 1, which is
 9 reflective of straight year 2 recommendation in the
 10 existing rate study. Alternative 3 was a
 11 combination of year 2 and 3. And then alternative 3
 12 was the average percent of an 8.5 percent increase
 13 with a restricted reserve fee. And then alternative
 14 4 four was again taking alternative 2 and adding in
 15 that base fee.
 16 Basically the objective was to determine
 17 how best to not show a negative at the end of
 18 the year for our water fund, and so alternative 2
 19 just shows you what a straight percentage increase
 20 would look like. And then alternatives 3 and 4 show
 21 you what happens with a percentage increase and then
 22 a flat fee.
 23 CHAIR SCHMITZ: Questions?
 24 TRUSTEE TULLOCH: I mean, we had a
 25 discussion this afternoon, Director Nelson, about

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1 the fee for the hazardous waste because this came to
 2 the Board as a capital request to pay for the thing,
 3 and then you put in here an extra fee to recollect
 4 that money over the next year.
 5 I'm not quite sure how that's working.
 6 Did we get that resolved?
 7 MS. NELSON: Basically in the capital plan
 8 under solid waste is where that HHW container sat.
 9 Based in the solid waste budget, there was no
 10 capital improvement fee or any way to collect that
 11 money. So we determine the best way would be to add
 12 a flat fee on everybody's water bill, similar to how
 13 we fund the defensible space, and collect the money
 14 to pay for the container that way.
 15 I worked with Director Cripps, and
 16 accounting will determine if it needs to be
 17 capitalized or expensed, and that is for them to
 18 decide how they want to do that.
 19 I knew that we needed a funding mechanism
 20 for this, and that's the funding mechanism I came up
 21 with.
 22 TRUSTEE TULLOCH: I'm concerned because
 23 we're -- the Board approved this as a capital
 24 project, so I assumed it was there. And, to me, it
 25 sets a kind of disturbing precedent if we think, oh,

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1 well, we haven't approved enough capital, but we
 2 wanted to do this so we'll just stick a flat fee on
 3 it and you're basically recovering everything
 4 in year 1.
 5 If it's capitalized, it's going to be
 6 depreciated over the ten years. To me, it's not a
 7 good precedent in terms of that. We don't have a
 8 good track record of collecting money up front for
 9 things.
 10 CHAIR SCHMITZ: So what's your suggestion?
 11 TRUSTEE TULLOCH: I don't think we should
 12 have -- if we've approved this as capital, it should
 13 be coming out of the capital budget that we've
 14 approved, and this should be a separate fee.
 15 MS. NELSON: But your capital has to be
 16 funded from some source, and solid waste does not
 17 that source.
 18 TRUSTEE TULLOCH: So this is capital that
 19 was approved by the Board, so I'm not sure how it
 20 hasn't appeared in the budget.
 21 MS. NELSON: Because there's no funding
 22 mechanism for it.
 23 CHAIR SCHMITZ: To go back, we had this
 24 item, this was the \$120,000 container. And I'm
 25 recalling that it is in the budget, in the Waste Not

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1 hazardous waste budget. But I believe that we were
 2 drawing from fund balance to cover that cost. Is my
 3 memory correct? Because I'm recalling that we had a
 4 negative balance, but I also remember that we said
 5 that hazardous waste had to cover it costs.
 6 Can you just refresh our memory? I think
 7 that's where we were because I think we managed to
 8 have it in the budget and we approved it. So I just
 9 can't recall because I do know that we did spend
 10 time on this particular page.
 11 MS. NELSON: Based on the approved 2024
 12 budget, that capital improvement line item was
 13 removed, the final budget that was approved.
 14 CHAIR SCHMITZ: It was removed.
 15 MS. NELSON: Um-hum.
 16 CHAIR SCHMITZ: Okay. Following up on
 17 Trustee Tulloch's comment, I just have a question.
 18 Hazardous waste, I mean, that's what this is for
 19 the hazardous waste. Do we have any ability to
 20 charge a nominal fee for hazardous waste dropoff?
 21 Because this is -- what we would be doing here is
 22 charging everyone in the District for the hazardous
 23 waste, and not everyone in the District uses --
 24 might use it. Would we potentially have the ability
 25 to collect, when someone makes a reservation for

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1 their hazardous waste dropoff to offer, to say
 2 there's \$5 fee or what have you? I don't know how
 3 much it would take to get to the \$120,000, it's,
 4 maybe, too much.

5 MS. NELSON: I would have to look into
 6 that, just mechanics of being able to charge that.
 7 I don't know if our appointment software can do
 8 that, one. And then we would have look at the
 9 number of actual engagements during and figure out
 10 how many years it would take.

11 MR. MAGEE: I think before we head down
 12 that road, staff should have an opportunity to
 13 evaluate that concept and bring it back before the
 14 Board. That would be my suggestion.

15 CHAIR SCHMITZ: That's fine. I had never
 16 really thought about it. But suddenly when you
 17 start talking about it charging every single rate
 18 payer a certainly amount, it might be better tied to
 19 who actually uses the services.

20 (Inaudible discussion amongst the
 21 Board.)

22 MR. MAGEE: Understood. All I'm
 23 suggesting is to give us an opportunity to evaluate
 24 this and bring that back.

25 CHAIR SCHMITZ: That's fine.

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1 My feedback is that I like the idea of
 2 having a line item that is specifically for funding
 3 or fund balance, because once we hit it, we can shut
 4 it off. If we tie it directly to rates, it's always
 5 a continuing collection.

6 So I sort of like the idea of saying we're
 7 going to, over a number of years, have some fee that
 8 is specifically tied to building our utilities fund
 9 balance. But then we have to guarantee that once we
 10 have accomplished the goal, that that has to go
 11 away, and then that way it's not necessarily built
 12 into a base rate that only gets increased year
 13 after year after year.

14 MS. NELSON: Correct. And my
 15 understanding of that is that the Board is able to
 16 restrict those funds specifically for fund balance.

17 CHAIR SCHMITZ: Yes. We had that happen
 18 with our pipeline, and we saw how well that worked.
 19 Have to be a little cautious on that.

20 But, you know, I appreciate what you're
 21 doing here, and I like the fact that you laid out
 22 alternatives. I'm just sitting here still not
 23 knowing where are we with our fund balance and how
 24 close are we getting, how much gap do we have. I
 25 think that that would be helpful.

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1 But I just wanted to share with my fellow
 2 trustees that I sort of like the idea of having a
 3 line item that is specifically identified as
 4 building of fund balance.

5 TRUSTEE TULLOCH: I'll respectfully
 6 disagree with that because I think we've proven,
 7 we've kept collecting 2 million-plus a year for the
 8 pipeline, and most have disappeared. I don't think
 9 we've got a very good track record of doing that.
 10 I'm certainly not prepared to vote for collecting
 11 money like that when we can't guarantee it's not
 12 moved elsewhere.

13 I also notice that -- I questioned the
 14 revenues for the water during the budget process,
 15 and it turns out the revenues projected in the
 16 budget at 7.5 million is already alternative 2; is
 17 that correct?

18 MS. NELSON: We used alternative 1 for the
 19 revenue projections in the budget.

20 TRUSTEE TULLOCH: I thought they were at
 21 7.5 million? I could be wrong. I'll stand
 22 corrected and I'll apologize if I am, but 7.5 is
 23 what rung a bell with me.

24 But, yeah, I'm against -- I'm not in favor
 25 of collecting the reserve fund fee because we're

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1 basically trying to collect that again, up front,
 2 from existing customers over a short period to
 3 benefit customers in the longer term as well.

4 TRUSTEE DENT: We seen this before. And
 5 when we overrun our budgets, we're just going to
 6 pull it from reserve, and so then this temporary
 7 restricted reserve fund fee becomes permanent.

8 I would be in favor of, say, alternative
 9 2.

10 TRUSTEE TONKING: I'm going to disagree
 11 with my colleagues. I'm more in favor of
 12 alternative number 3. I also do kind of like the
 13 restricted reserve fund fee. I also do believe that
 14 you have a whole new staff than you did back when
 15 this happened. We've made it very public about the
 16 issue that happened with restricted dollars.

17 I feel you have to start to also begin to
 18 trust the new people you put in and not have them
 19 live the mistakes of others. That's just a thought.

20 CHAIR SCHMITZ: I have a question. Down
 21 at the bottom where you have these percentages, I
 22 didn't sit and calculate them, but my question is it
 23 has this 8.5 percent, then it has 15.7 percent, then
 24 it has 8.5 and 15.7 percent. I haven't run the
 25 numbers, so I'm just puzzled because if we're

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1 putting in a restricted reserve fee, that still is
2 an increase to the water customer. So when you say
3 it's 8.5, you're saying that the water rate itself
4 is 8.5 but then you're adding on this 2.19 million,
5 so I'm assuming it's still going to come out to that
6 15.7 percent; is that correct?

7 MS. NELSON: Basically what happens is the
8 base fee, you can calculate exactly how much you're
9 going to have, and then the 15.7 percent is an
10 average over all of the different tiers that we have
11 whether it's commercial or residential multifamily,
12 and that's why you see a 1.75.

13 Those rates are increased, but you also
14 have this flat fee that you're collecting on each
15 bill.

16 CHAIR SCHMITZ: What I'm asking, then, is
17 that if you figure in the flat fee that everyone is
18 paying what is percentage increase that people are
19 going to see?

20 TRUSTEE DENT: You're almost 30 percent
21 increase, is alternative 3, and then alternative 4
22 is like 27 percent overall increase. That's the
23 only reason I said alternative 2 because it's better
24 than 1 but it's not 30 percent increase in one year.

25 MS. NELSON: And it's moving in the right

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1 be a negative \$2.195 million. Yep.

2 TRUSTEE TONKING: The amount that you're
3 in, number 3, that number, that 2.195, that's the
4 amount you're trying to get to. That gets you to
5 zero.

6 TRUSTEE DENT: And then you're going to
7 have another bigger increase next year. The
8 sustainability of all this is just out of control.

9 CHAIR SCHMITZ: It is. What's staff's
10 recommendation?

11 MS. NELSON: I would rip the Band-Aid off,
12 honestly, and go with either alternative 3 or 4,
13 because the more you delay getting to zero, the
14 further you fall behind. We're recovering from, I
15 think, two or three years of not raising rates.
16 2019, 2020. And then 2021, I don't know that they
17 were done or the recommendation was changed.

18 So staff's recommendation was we need to
19 get at least zero.

20 TRUSTEE DENT: Two years ago, we had rates
21 and projections that were sustainable. Our costs
22 have just gone through the roof and services and
23 supplies is a huge piece of this. Or, say, I forget
24 which one of our departments, but there's huge
25 deficiencies that were found. So we're having to

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1 direction, albeit slowly, but at least you're making
2 headway.

3 CHAIR SCHMITZ: I, too, in -- while I say
4 that I like the concept of having this fee to do
5 this, I -- our track record has been less than
6 stellar. I am swayed in my opinion to say I don't
7 think we should do it because exactly what Trustee
8 Dent said has happened, and it's been used to tap
9 into to cover operational costs, to cover other
10 things, and if we can't legislatively restrict it,
11 which we're told we can't do, it's a risk again.
12 And then to customers, if it's that big of an
13 increase, I just don't think we can hit our rate
14 payers to that extent.

15 I, too, would be more comfortable with
16 going with just a little bit more ramp up and go
17 with alternative 2. At least we're positive.

18 MS. NELSON: We'd still be overall
19 negative, but we wouldn't be at like a 1.4 negative
20 as opposed to 2.195.

21 CHAIR SCHMITZ: Wait a minute. So it's
22 not adding \$532,000 to fund balance? It's still
23 negative?

24 MS. NELSON: Um-hum. Our net sources and
25 uses at the end of the fiscal year are estimated to

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1 deal with something that wasn't handled before.

2 We could rip the Band-Aid off and we
3 increase everyone's water/sewer bill by 30 percent
4 and we get zero with our budget, and then next year
5 we're going to have to do something again where it's
6 at least -- I mean, just basic rates to stay up with
7 the pipeline are 8 percent.

8 It's not sustainable, but we could do a
9 huge increase, just everyone's going to know that's
10 happening this year and it's going to be happening
11 next year and the year after.

12 It's not sustainable.

13 TRUSTEE TULLOCH: Yeah, I would agree with
14 Trustee Dent. I mean, basically what this is
15 showing is a just the 8 percent on alternative 1 is
16 basically taking the base rate, just the base rate
17 before any user charges, from 108 bucks to 116.

18 Alternative 3 brings it to 141.22, just
19 for the base rate before any usage charges. So it
20 means most users are going to see something like an
21 average of 200 bucks -- going up toward 200 bucks a
22 month on that basis.

23 We also know we've got 55 million
24 identified in the DOWL report investment going to be
25 required as well, which is basically another

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1 pipeline, which is, again, another order of
2 magnitude. Suddenly we're going to be looking at
3 300 to 400 bucks a month bill.
4 I think need to look very carefully at
5 these things before we just say let's rip the
6 Band-Aid off. We've already had seen significant
7 increases over the last few years.
8 CHAIR SCHMITZ: One other comment I would
9 like the make on a different page, that's on page
10 722. I don't understand how -- our costs are going
11 up and how can we say we're not going to have any
12 change? I mean, we just have to have some
13 incremental inflationary change. We just can't
14 continue to have things where we're not going to
15 make any changes this year. Our costs are going up.
16 Everything is going.
17 So, to me, these just can't stay at no
18 change. I would change these to make some
19 recommendations, at a minimum an inflationary, and
20 then when it comes to -- I don't know, I think that
21 staff needs to maybe come back with some suggestions
22 for how to contain some of the costs because we just
23 can't keep doing this year after year. We were
24 supposed to be building a fund balance.
25 And I do know that one of the things, the

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1 allowance for depreciation. Our budget is made up,
2 makes no allowance for depreciation. We're actually
3 collecting money for depreciation but we're not --
4 which should be going to reserves. We're not
5 collected that, but the original rate study was
6 meant to include that.
7 So the situation is actually worse.
8 TRUSTEE TONKING: The full capital expense
9 is in our budget, so it's the same. You're
10 incurring it earlier. You can't have both.
11 (Inaudible discussion amongst the
12 Board.)
13 TRUSTEE TULLOCH: I've also had discussion
14 with Director Nelson because for years we've heard
15 from community that we give very preferential rates
16 to our two largest water users, which are ourselves,
17 but then we're going to keep going back to customers
18 all the time for hugely significant increases, but
19 we keep providing preferential rates.
20 We're treating millions of gallons of
21 water. I'm not sure what Diamond Peak's
22 numbers are. I know at Mt. Rose, we used 25 million
23 gallons last year. So I suspect Diamond Peak is a
24 similar magnitude. But we're cutting them a very
25 special, much better rate than other water users.

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1 central services cost allocation, we gave the
2 utility fund in this last fiscal year a holiday to
3 try to help build up the fund, but in reality, the
4 utilities, they do use those accounts services and
5 HR and payroll and all of that, so they need to pay
6 their fair share.
7 So I just -- I don't quite know how we do
8 it, and I don't think we should tack on a dollar
9 amount this large to get to zero. I mean, we were
10 trying to stagger in rate increases to build up that
11 fund balance over a few years, and we haven't
12 accomplished that at all. So we either have to
13 figure out what we're doing with rates or we're
14 going to have to figure out how we can cut some
15 costs.
16 I think that to try to tack on to every
17 rate payer in this fiscal year a fee to get us to
18 our necessary fund balance -- I do agree that you're
19 taxing everyone in this one year for a problem that
20 has been over many years. I think we have to figure
21 out how do we want to feather it out, and maybe it
22 is go with alternative 2 and then say we've got to
23 find some cost savings.
24 TRUSTEE TULLOCH: The situation is
25 actually worse because the rate study included an

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1 Maybe it's time we should be looking at that as
2 well. We should be looking at all options.
3 CHAIR SCHMITZ: What is the direction we'd
4 like to give to staff?
5 I gave direction that on page 722, I think
6 staff should look at inflationary costs increases
7 for all of those items instead of having just a flat
8 fee. I also suggest to staff that this compliance
9 no-show fee be changed because \$20 doesn't cover the
10 truck driving to the house let alone the staff time
11 that's wasted waiting for someone.
12 I feel that -- I understand we won't
13 generate the revenue, but we should have a large
14 enough number there to deter people from using staff
15 time when there's a no-show because you got to drive
16 there, you got to show up, you got to wait around
17 for a while. \$20 doesn't cover it. It should be a
18 punitive amount. It should be some excessive amount
19 to try to deter people from doing that so that staff
20 time is spent doing productive work as opposed to
21 going to a now-show appointment.
22 TRUSTEE TONKING: I don't have the email
23 in front of me, but didn't she say that was the cost
24 of the gas and the time?
25 MS. NELSON: It's roughly. But it's not

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1 meant to be punitive, so if we want to make it
 2 punitive, then we can do that.
 3 TRUSTEE TONKING: I would ask legal to
 4 look into that, if we're allowed to do punitive on
 5 that type of thing because I think there are some
 6 rules and regulations --
 7 CHAIR SCHMITZ: Well, \$20, I can tell you,
 8 does not cover our staff getting in a truck, driving
 9 up Tyner and waiting around for a no-show and then
 10 driving back.
 11 This would be an opportunity for cost
 12 savings, because now our staff would be assured that
 13 they are always working on jobs that are productive
 14 as opposed to a \$20 no-show fee.
 15 TRUSTEE TONKING: Let's look at actual
 16 costs and then make sure we're not doing something
 17 that's in violation with NRS.
 18 CHAIR SCHMITZ: I have already requested
 19 that legal counsel review the situation. I'm just
 20 making the suggestion.
 21 Then I think that what we need is
 22 consensus from the Board as far as what direction
 23 are we giving staff. Trustee Tonking, what
 24 direction would you like to give staff on the
 25 alternatives?

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1 lack of ability to truly restrict the funds.
 2 But we're going to have to, between
 3 this year and next year, come up with ideas for cost
 4 savings because we're not accomplishing the goal. I
 5 think we have to be creative and say we can look at
 6 how can we reduce or expenses.
 7 TRUSTEE TULLOCH: Can we, as a board,
 8 suggest that we look properly at what the true cost
 9 of providing water to our largest customers are? I
 10 think we need to do that. I think we owe that to
 11 our residential customers.
 12 CHAIR SCHMITZ: If -- I understand what
 13 you're saying, but in reality, you're just
 14 increasing costs another place. I understand that.
 15 But I think we should at least understand our two
 16 big customers, which is Diamond Peak and the golf
 17 courses, what are the fees that they're paying
 18 relative to water.
 19 TRUSTEE TULLOCH: Correct. But we're
 20 trying to run them as commercial enterprises, so we
 21 should make sure that it's proper commercial rate.
 22 TRUSTEE TONKING: Quick follow-up. I
 23 didn't answer your other questions, I do agree with
 24 looking at the current fee schedule.
 25 Does this come back and then we approve it

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1 TRUSTEE TONKING: I already said where I
 2 was, 3.
 3 CHAIR SCHMITZ: And Dent and Tulloch, you
 4 were both option 2; is that correct?
 5 TRUSTEE TULLOCH: Option 2, but, yes,
 6 agreed in increasing the fees. I think our
 7 technician rate, the loaded rate is something like
 8 75, 80 bucks an hour. I think look at that and also
 9 look at the Waste Management bad debt fee, the 25 is
 10 ridiculous.
 11 I think if we're charging -- if we're
 12 going to charge for an appointment no-show, we need
 13 to make sure that we are actually texting or
 14 emailing customers at least a couple of days before.
 15 MS. NELSON: We actually started that,
 16 implementing it, a 24-hour advanced email should be
 17 going out to everybody this week.
 18 So that's started.
 19 TRUSTEE DENT: The current fee schedule, I
 20 believe that's an opportunity to at least see an
 21 inflationary increase across the board.
 22 And then I stand by the previous comments
 23 for alternative number 2.
 24 CHAIR SCHMITZ: I, too, will stick with
 25 alternative 2. I understand the concerns about our

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1 and then it goes to be noticed, is that timeline?
 2 CHAIR SCHMITZ: I believe that they will
 3 be noticing, and that then direction that we give,
 4 that will be there at the meeting. And then if we
 5 choose to make changes at that meeting, we have the
 6 opportunity to do that.
 7 But we're just giving them direction on
 8 what to notice.
 9 TRUSTEE TONKING: So it will be noticed,
 10 and then we don't have to --
 11 CHAIR SCHMITZ: Yes.
 12 MS. NELSON: The notice has already been
 13 placed for the public hearing, we have to place it
 14 30 days in advance, and that is to notify people
 15 that there will be rate increases. That is
 16 happening on July 10th.
 17 We just wanted to make sure that we had
 18 clear direction from the Board just to make that
 19 public hearing go a little bit more smooth. So
 20 that's the purpose of this meeting.
 21 CHAIR SCHMITZ: Any further discussion?
 22 Do you have what you need, Director Nelson?
 23 MS. NELSON: I believe so.
 24 G 10. Incline Beach House and Access Projects
 25 CHAIR SCHMITZ: Moving on, then, to G 10,

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1 review and discuss the Incline Beach House and
 2 access projects. Pages 740 and 741.
 3 I believe what this is our placeholder
 4 on the meeting just to touch base because the memo
 5 doesn't really have any decision points or what have
 6 you. So I'm assuming that you're just giving us an
 7 update and what you're planning to bring back to us
 8 on the 10th; is that correct?
 9 MS. NELSON: Correct.
 10 Public Works staff met with the food and
 11 beverage and the General Manager of Golf this
 12 morning to go over the information that they pulled
 13 together to date, based on the Board's direction of
 14 what you're looking for.
 15 General Manager Sands will be bringing
 16 back the food and beverage report and the future
 17 food and beverage plan on July 31st. Staff has also
 18 received the 30 percent deliverables for the initial
 19 approved project. As part of the deliverables, an
 20 updated estimate has been received. That estimate
 21 does include pricing from subcontractors, which is
 22 important because it helps to nail down the costs
 23 for the 30 percent schematic design.
 24 At this time, the current estimate for the
 25 30 percent is, for the Beach House, alternatives and

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1 access project for Incline Beach only is at
 2 approximately \$10,331,000. We are going to prepare
 3 an internal board memo just to provide you with
 4 those deliverables so you can review those at your
 5 leisure.
 6 And then we will -- like I said, we will
 7 be bringing back all the food and beverage
 8 information at the end of July.
 9 CHAIR SCHMITZ: So you're going to be
 10 providing for our agenda on the 10th the 30 percent
 11 design information that you just cited to us, is
 12 that what's happening on the 10th?
 13 MS. NELSON: Yeah. We can either do it as
 14 an internal or provide it at the board meeting.
 15 It's up to the Board. Because that does include the
 16 current schematic.
 17 CHAIR SCHMITZ: Is that acceptable?
 18 MR. RUDIN: Yeah. I'm not sure exactly
 19 what you mean by "internal board memo," but, yeah, I
 20 don't see any reason you can't present a 30 percent
 21 design to the Board for feedback and comment.
 22 CHAIR SCHMITZ: Internally as opposed to
 23 at a board meeting?
 24 MR. RUDIN: You mean like just circulated
 25 by email?

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1 CHAIR SCHMITZ: Yeah. I think that's what
 2 she's saying.
 3 MS. NELSON: Yeah.
 4 MR. RUDIN: That's fine. Yeah.
 5 CHAIR SCHMITZ: That is okay. Okay. And
 6 we can give feedback and that's okay?
 7 MS. NELSON: I think it's just for
 8 informational purposes.
 9 MR. RUDIN: Yeah, if it's just for
 10 informational purposes. You can't, individually,
 11 each give feedback on it. So if you do want to give
 12 feedback on it, after receiving it, probably want to
 13 agendize it for subsequent discussion.
 14 TRUSTEE DENT: I just have a question of
 15 clarification as it relates to the report on food
 16 and beverage, I guess. At the meeting on the 10th,
 17 where we are going to be discussed potential food
 18 truck option, are we --
 19 MS. NELSON: That will move with the full
 20 discussion on the 31st.
 21 TRUSTEE DENT: So the 31st, we'll
 22 understand how many days we're actually selling food
 23 at the beaches and what those large demand days are?
 24 MS. NELSON: Yeah.
 25 General Manager Sands and food and

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1 beverage would just like to make sure they have all
 2 of the information presented to the Board, and
 3 that's going to take them the little bit of time, so
 4 they've requested that it comes back at the end of
 5 July.
 6 CHAIR SCHMITZ: All right. Thanks.
 7 Any other questions?
 8 TRUSTEE TONKING: Do you think if you send
 9 that schematic design internally then we could have
 10 that as a part of the discussion when we have the
 11 food and bev too, it could be together? I just feel
 12 like we're probably going to want to talk about it.
 13 CHAIR SCHMITZ: We can -- at least we can
 14 include it -- we can include it as material. That
 15 would be great. Then at least we have the
 16 opportunity to discuss it. And then the public has
 17 the opportunity to see it also.
 18 Any other comments or questions?
 19 Moving on to our last general business
 20 item.
 21 G 11. BOT Goals for the Year
 22 CHAIR SCHMITZ: Review and discuss the
 23 Board of Trustees goals for the year, on page 742
 24 through 748.
 25 I put this together. And what the

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1 material is is from our meeting in January, all of
 2 the text that is in black was the content of the
 3 Board's goals for the year. And what I did was I
 4 just went through each of them and identified where
 5 we were, and what things have either been
 6 accomplished or what things are in progress and
 7 certain things haven't yet started. One of the
 8 things that hasn't yet started was implementing the
 9 Moss Adams report or addressing punch card
 10 alternatives.

11 But all this, the purpose of this was just
 12 to remind us of what the goals the Board reviewed at
 13 our meeting in January and to see where we were.
 14 And we have made progress. But I wanted to bring it
 15 forward to say are there things on here that we
 16 don't want to do in the next -- try to accomplish in
 17 the next six months or things that we should add to
 18 it.

19 I personally think, given where we are
 20 with seeking a new general manager, that
 21 particularly the punch card alternative one, I'm not
 22 sure we can tackle that between now and year end. I
 23 don't think it's realistic given the fact that our
 24 accounting department is still trying to make sure
 25 that we have a clean audit this year.

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1 So, there are things on here that I don't
 2 think we realistically will probably get
 3 accomplished.

4 TRUSTEE TONKING: I wanted to thank you
 5 for putting this together. This was super helpful.
 6 Thank you for tracking it and keeping it moving.

7 The only thing -- and I could have missed
 8 it when I was looking in here -- was just something
 9 along our audit and making sure that we have that --
 10 I apologize if I missed that in your list. That was
 11 the only additional I have would have.

12 CHAIR SCHMITZ: It is in here. It is
 13 under -- if you look on page 743 at the very bottom,
 14 V, near number 5, the District's annual audits have
 15 been consistently identified as material and
 16 substantial weaknesses.

17 So in here, you'll notice on the next
 18 page, I said, "While there's still work to be done,
 19 the department is fully staffed, trained, and
 20 actively working on continuous improvement of
 21 internal controls and standard operating
 22 procedures." I got that information from reaching
 23 out to Mr. Cripps. That was the update on that.

24 Hopefully, that addresses your question.

25 TRUSTEE TONKING: Yeah, that will work for

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1 right now. Thank you.

2 CHAIR SCHMITZ: Any other comments or
 3 discussion?

4 TRUSTEE TULLOCH: Is the moss Adams
 5 report, is that the 2023 one not 2022?

6 CHAIR SCHMITZ: Correct.

7 TRUSTEE TULLOCH: Yeah. That's what
 8 confused me at first.

9 CHAIR SCHMITZ: I can clarify that.

10 TRUSTEE TULLOCH: Yeah.

11 CHAIR SCHMITZ: Oh, I'm sorry. I did
 12 write 2022, yep. That was a typo. Sorry. I'll get
 13 that corrected.

14 TRUSTEE TULLOCH: It's on item 11 as well.

15 CHAIR SCHMITZ: Item 11 as well?

16 TRUSTEE TULLOCH: Yep. It's also on item
 17 5.

18 CHAIR SCHMITZ: Got it.

19 TRUSTEE TULLOCH: To me, item 11 -- or
 20 sorry. Yeah, the strategic plan that is there.

21 CHAIR SCHMITZ: Oh, the strategic plan. I
 22 don't think that's going to -- I think that because
 23 of where we are with the general manager situation,
 24 there's going to be -- so do you want me to update
 25 this and say what things on here I realistically

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1 don't think we're going to be able to accomplish? I
 2 think there are some things. I can do that and just
 3 redistribute it for all of us.

4 Is that acceptable, general counsel, for
 5 me to do to an update that and share it?

6 MR. RUDIN: Yep.

7 CHAIR SCHMITZ: Okay. Yeah.

8 I think -- all I was trying to do is begin
 9 with the end in mind, and then at midyear check in
 10 and say how are we doing.

11 H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS

12 CHAIR SCHMITZ: Moving on, I don't believe
 13 we have any redactions for public records requests.

14 I. LONG RANGE CALENDAR

15 CHAIR SCHMITZ: Then on page 749 through
 16 754, we have the long range calendar.

17 MR. MAGEE: There's a couple of things
 18 that have come up since the last time you and I
 19 talked, and I've not had a chance to brief the full
 20 board on this. I will now.

21 On the July 10th current calendar, there
 22 are five separate finance items that are on here,
 23 and Mr. Cripps has made a request that we push some
 24 of these to July 31st. And his reasoning for that
 25 was that he really needed to focus on year end and

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1 make sure that we were getting a head start on the
 2 audit process.
 3 And so I told him I'm not going to make
 4 any commitments to that without sharing it with the
 5 Board, and so that is what I'm doing now. And I
 6 want to walk you through each one of those real
 7 quickly.
 8 An update on the forensic due diligence
 9 audit, we do intend to keep that one on July 10th.
 10 I think that's incredibly important to bring forward
 11 on the 10th.
 12 The tax delinquencies for cards to be shut
 13 off, I talked to Mr. Cripps about this one. He
 14 believes that was done earlier in the year and is
 15 not required until next April, I believe. And I
 16 apologize, it completely slipped my mind, I forgot
 17 to follow up with him today on that one. But I
 18 think that one can be removed from the calendar
 19 completely, but I follow up with him on that one and
 20 inform the Board.
 21 The blanket purchase orders, he would like
 22 to move to the 31st.
 23 And then the capitalization plan and the
 24 indebtedness report, he would like to move to the
 25 31st. I don't see any reason why we couldn't do

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1 that, push that one extra meeting and allow him to
 2 really focus on the audit preparation is what he
 3 would like to do.
 4 Everything else that is currently on the
 5 July 10th agenda, it is my understanding that staff
 6 intends to bring those forward.
 7 And so with that, I'm happy to receive any
 8 direction from the Board on anything else that you
 9 would like to see added or removed or moved around.
 10 TRUSTEE TONKING: Two questions. The July
 11 10th, the Beach House project, food and beverage, I
 12 think that also got moved to the 31st.
 13 MR. MAGEE: Yes.
 14 TRUSTEE TONKING: Then my other question
 15 is on this golf club policies. I know it was
 16 supposed to be on this agenda. I'm clarifying with
 17 Sergio that it's still just asking for our feedback,
 18 and is this something we would want --
 19 MR. RUDIN: Yeah. So, I'm working with
 20 General Manager Sands on that. And, yeah, I
 21 anticipate that something would be ready for July
 22 10th, but it looks like you have already a very
 23 packed calendar for that agenda.
 24 CHAIR SCHMITZ: I would prefer that we
 25 have on July the 10th. This has been an open issue

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1 since, I believe, February, so we have had this
 2 particular agenda item getting pushed from February
 3 to March to April to May, we're now at July. I
 4 would like to see it on the agenda.
 5 If you have it ready to go, I would like
 6 to have it on the agenda.
 7 TRUSTEE TONKING: And my question around
 8 that was you had mentioned at our last meeting that
 9 it was something that you just wanted feedback, it
 10 wasn't going to be something that was moving
 11 forward. And I'm asking if that's the same case?
 12 Because I was wondering if we should make sure the
 13 Golf Advisory Committee gets to weigh in.
 14 And so if it's just something that we're
 15 providing feedback, we can then do it after. I just
 16 want to clarify that.
 17 MR. RUDIN: Yeah. I'm expecting that it's
 18 likely to be a discussion/direction item for the
 19 Board to weigh in on what you would like to see in a
 20 draft policy before we begin the nuts and bolts
 21 drafting of said draft policy.
 22 TRUSTEE TONKING: Perfect. I just wanted
 23 to clarify that. Thank you.
 24 CHAIR SCHMITZ: Let's get this moving.
 25 Okay?

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1 MR. MAGEE: We'll certainly communicate
 2 that to GM Sands that we'd like to see this on the
 3 10th.
 4 TRUSTEE TULLOCH: I'd like to add an
 5 agenda item for July 10th, a review of Resolution
 6 1898. Is that the correct, the right -- have I got
 7 the wrong number again? For board delegations.
 8 TRUSTEE DENT: The one that would replace
 9 1480?
 10 TRUSTEE TULLOCH: Yep. Delegation.
 11 CHAIR SCHMITZ: Is that something that
 12 you're going to bring forward?
 13 TRUSTEE TULLOCH: I'll do a draft,
 14 suggested draft.
 15 CHAIR SCHMITZ: I have a
 16 clarification/suggestion on the Parks and Rec
 17 Ordinance 7. It's not just the revisions and
 18 recommendations. We're still waiting, the Board has
 19 not received a complete report on punch cards, sale
 20 of punch cards, sale of Picture Passes. The report
 21 that was provided to the Board was incomplete the
 22 last time, and I had brought it to the General
 23 Manager's attention.
 24 We need to have that so that if the Board
 25 wants to review and discuss the ramifications of the

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1 decisions that were made prior, which was this new
2 you can purchase three punch cards, you can purchase
3 three Picture Passes, that is sort of thing, we need
4 to have the data so that we can evaluate that as
5 part of any additional revisions that staff is
6 proposing.
7 TRUSTEE DENT: And that's the data from
8 last year and years past?
9 CHAIR SCHMITZ: It's just -- well, this
10 past year was the first time that we had made --
11 remember the Board made the changes to allow the
12 three --
13 TRUSTEE DENT: I understand. No, I
14 understand. But we also want to see how last year
15 changed versus prior years. This report, we get
16 every year. It's a table shows and it shows the
17 last five years or seven years when it comes to the
18 usage.
19 CHAIR SCHMITZ: And I don't think that we
20 had that table even produced for us earlier
21 this year. It was just a one page and it was not
22 all inclusive. We need to have that report as part
23 of this so that we understand where we might need to
24 make some additional decisions.
25 MR. MAGEE: Sure. I did talk to Mr.

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1 that policy in order to accomplish that?
2 MR. RUDIN: Short answer is yes, you would
3 probably want to consider modifying the policy and
4 to clarify some of those issues.
5 So, yeah, if that's the Board's pleasure,
6 then we will need to schedule that accordingly.
7 CHAIR SCHMITZ: Wasn't this something that
8 we had talked about at a prior meeting and we gave
9 direction that we did want this policy revised and
10 updated? I'm remembering that we did.
11 Is this on your task list?
12 MR. RUDIN: I don't remember that the
13 Board did give that direction.
14 CHAIR SCHMITZ: Guys, can you help me out
15 here?
16 TRUSTEE TONKING: What I remember is
17 Trustee Tulloch had brought it up awhile ago as a
18 possible revenue idea -- or threw it out. And then
19 when they talked about the marketing idea, I feel
20 like it also kind of got skirted around.
21 I don't know if it was directly given. Or
22 I don't remember direction, but I don't necessarily
23 think it's a bad idea.
24 CHAIR SCHMITZ: Do we want to have a
25 placeholder and put it on our long range calendar to

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1 Bronzan about that previously. I have not followed
2 up with him recently on that, but I will follow up
3 with staff and see where that report is at because I
4 do remember the conversation where you requested
5 that additional information.
6 TRUSTEE TULLOCH: Just on that item, can I
7 ask that we get clarification of what passes are
8 being sold? I notice in the Recreation Center, I
9 saw something like an a.m./p.m. beach pass, which I
10 was very confused at. I'm not sure how it was there
11 or how you could even enforce and a.m. or a p.m.
12 pass.
13 CHAIR SCHMITZ: Why are we selling beach
14 passes at the Rec Center?
15 TRUSTEE TULLOCH: That was the next
16 question.
17 CHAIR SCHMITZ: Sergio, we had discussed
18 -- you had made some recommendations that you
19 thought our policy as it related to donations and
20 naming rights, and public comment tonight talked
21 about naming rights of the disc golf and that the
22 Lions Club doesn't exist any longer.
23 Do we have the ability to make changes to
24 some of those things and potentially have some
25 revenue-generating ideas and would we need to modify

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1 discuss it at the end of July?
2 MR. RUDIN: I think that's reasonable.
3 And I would start with a discussion/direction item
4 in terms of -- I'll provide some suggestions that
5 the Board can respond to.
6 CHAIR SCHMITZ: Okay. So that'll be on
7 our July 31st.
8 Any other comments or questions?
9 The only thing that I would suggest is --
10 I'm trying to make sure that we're building the long
11 range calendar for next year, and I think I heard
12 you say that in April is when they run this report
13 for tax delinquencies. Could we ask our clerk to
14 start building the long range calendar for next
15 fiscal year so that these things are done --
16 MR. MAGEE: Absolutely. I know she's
17 listening in right now, so we'll make sure we start
18 doing that.
19 TRUSTEE TONKING: The other thing you had
20 on our goals document was to look at -- have some of
21 those MOUs and review those. And I know that every
22 year for the last three years this has been brought
23 up as something to put on long range, and you just
24 reminded me of that.
25 Can the clerk also -- and it was at some

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1 point, and then they seemed to have disappeared
 2 again.

3 MR. MAGEE: Yeah. I can provide the Board
 4 with an update on where we're at with that.

5 And so I've asked the human resources
 6 department to expedite finishing up the recruitment
 7 for the procurement and contracts manager position,
 8 and we're hoping to have -- I will say this: We had
 9 an excellent, excellent candidate pool for that.
 10 And they're working their way through the process.

11 As soon as we have an individual on board,
 12 we intend to assign that to them as one of their
 13 very first duties. We hope to have that wrapped up
 14 within the next, hopefully, 30 days, and then we can
 15 get something on the calendar right away.

16 CHAIR SCHMITZ: I would love to actually
 17 have that on an agenda before I leave office,
 18 because I brought this up almost three -- it will be
 19 three years in September.

20 Anyway, we're getting there. I'm just
 21 making light of it.

22 MR. MAGEE: Just as a suggestion, maybe we
 23 can agendize that for either the October 9th or the
 24 October 30th meeting, and let's get it on the agenda
 25 now and make sure that everyone's working towards

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1 full-time resident and live on lower Tyner. I've
 2 been coming to the community since I was school age
 3 and the late 60s, and very fortunate to wake up
 4 every morning in this wonderful place.

5 I came before the Board to express my full
 6 support of the proposal by Michael Gross to donate a
 7 tribute to those men and women that have served our
 8 military and protected our freedoms, many providing
 9 their last full measure.

10 Though I am not a veteran, my father
 11 served in the Korean War. I had three uncles that
 12 served in World War II. I have three
 13 brothers-in-law, two that served in Vietnam, one
 14 that served in the early Mid-East conflicts, and a
 15 niece and nephew that have served in our ongoing
 16 conflicts in the Middle East and around the world.

17 I am very sure that there are others in
 18 our community that have similar family ties to the
 19 military. Therefore, I highly value and support
 20 this most generous proposed contribution by Mr.
 21 Gross to honor them all who have served for our
 22 great nation.

23 I am very concerned it has taken so long
 24 for this proposal to move to the next step to legal
 25 and staff to work with him to move it forward. In

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1 that.

2 CHAIR SCHMITZ: That would be great.

3 TRUSTEE DENT: Could the trustees just get
 4 the draft list that we have of all of these MOUs and
 5 -- we haven't even seen the list. Or have we?

6 CHAIR SCHMITZ: We have. The list itself
 7 was produced, I want to say, around last year,
 8 around this time, but it's just a list. It's not
 9 identifying what action either the Board needs to
 10 take or what action the other agency, what have you,
 11 is supposed to take. An example with the Fire
 12 District, we included that particular contract, and
 13 we were just trying to start one because we have
 14 many of them.

15 Anyway, that would be great to do that in
 16 October.

17 MR. MAGEE: I put that on for the -- as a
 18 goal, I put it on for the October 9th, and we'll
 19 make sure that ends up on the long range calendar.

20 CHAIR SCHMITZ: That closes out that
 21 agenda item. It moves us to final public comment.

22 K. FINAL PUBLIC COMMENT

23 MR. SWENSON: Good evening. My name is
 24 Harry Swenson. I'm currently a candidate for
 25 trustee of Incline Village. I'm a 10-year,

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1 Mr. Gross's words, he has never worked so hard or
 2 for so long to make a donation to anybody. I
 3 believe, like many laudable proposals within our
 4 community, we cannot get out of our own way
 5 sometimes. At this time of the country's 4th of
 6 July celebration, I implore you to get it done. And
 7 I want to commend the Board and the four trustees
 8 that moved it forward today.

9 Thank you.

10 Now I have something completely different.
 11 It has come to my attention that there are being
 12 lies spread about me regarding my candidacy. I am
 13 currently self-funded candidate, I do not have a PAC
 14 asking for contributions, I do not have any fund
 15 raisers or have requested anybody to fundraise for
 16 me. I do not own any STRs to support me.

17 I am simply a retired NASA engineer and
 18 executive manager at NASA that has saved his money
 19 to be able to live in this community. I am running
 20 for trustee simply because I love this community,
 21 and I believe it could use my extensive management
 22 and executive experience to help move it forward.

23 Thank you for your time.

24 MR. ZUCK: Hello.

25 I didn't expect to come here tonight.

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1 Harry and I lost in the early round of the golf
2 course tonight, so I came down with him. I didn't
3 know what he was going to speak about. He did speak
4 about it. It impacted me because I get a sense --
5 I've been here four years in town, and I think that
6 the veteran's recognition at Incline is seemingly
7 decreasing over the last three years. And like
8 Harry, I never served, but my father's grave marker
9 says "USN" on it. He was in the Navy, and my uncle
10 is USAF.

11 I just decorated the local hero's parade
12 route again this year, last year, year before. I
13 took it down last year. I'm very big on this. But
14 what I'm seeing is, you know, I sat there four years
15 ago, three years ago, they had the paratroppers
16 coming in over the lake. I know there's a lot -- we
17 talked about that in the Conversation Cafe and why
18 we can't do that and all that.

19 Village Green, three years ago, was very
20 impressive. They had a Blackhawk equivalent at the
21 airports put in. And I think it's very important
22 that we show our kids that. The parajumper came
23 down, Veteran's Day, Burnt Cedar Beach, we had a
24 recognition out there on the pier, and I didn't see
25 that last year.

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1 I want to talk to you a little bit about
2 this job for the new general manager and the idea of
3 maybe going out and getting some help of people that
4 are actually going to get something done rather than
5 recommendations.

6 Now, all I know is that Ray Tulloch has
7 been in the utility business for umpteen years, and
8 people paid him a lot of money to get stuff done.
9 Me, of course, I worked for the banks, and I did
10 nothing but solve problems. And because of that,
11 they paid me a hell of a lot of money. And then I
12 turned around and did the college, to transfer it
13 from the Mountain Campus down to Lake Campus, and
14 then just for the hell of it, I did the pool for you
15 guys.

16 Now, if you think for one moment, for one
17 moment, that you can solve this broken business,
18 you're out of your minds. I mean, if you just take
19 a look at this Rec Center thing, you got 61 projects
20 listed -- 46 projects that are listed, and guess
21 what, he doesn't even have a complete list. You
22 don't talk about the Village Green, Preston Field,
23 the Ridgeline ball fields, the disc golf, the puck
24 track and the bocce ball.

25 Now, if you put all this together, you

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1 Again last year, my wife and I, we went to
2 a flat retirement at Village Green. Two years ago,
3 it was canceled because of the fire considerations
4 in the area. I get that. But it's just another
5 thing that got shunned. And now we -- I do go to --
6 my wife and I again -- the Rotary noticed when the
7 snow was falling, this year back in January or
8 February, the snow's coming down up at The Château,
9 and they were talking about putting this memorial
10 right in Village Green. I thought it was a done
11 deal, and Harry made me aware tonight that it's not
12 done deal.

13 What's going on here? I don't think the
14 veterans are given enough recognition here, and I
15 don't what is delaying stuff, but this is America
16 and the more we just push this back -- we can't even
17 have the parachute jumpers, we can't do this, we
18 can't do this, our kids are going to forget all
19 about this.

20 I think we should pay attention to this,
21 folks, you give it the recognition and put it
22 through.

23 Thank you.

24 MR. DOBLER: This is your favorite person,
25 Cliff Dobler.

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1 need a master plan for that, and I could probably
2 get that one in a couple months because I know how
3 to fix it. But instead, you're going to dance
4 around and you're going to have your three walnut
5 shells and put a pea and then you'll switch it
6 around and see if you can pick the right shell that
7 has the pea under it and think that you're actually
8 doing something.

9 You need a person that can actually fix
10 things. And I can, I'll do it for a buck a year,
11 but I don't last that long because I -- I could
12 probably get it done in four or five months, at
13 least give you a plan. You don't have a plan for
14 anything. You're just dancing around, hoping to
15 have another report -- we love those reports -- so
16 we can talk about it when I'm sending you guys
17 emails saying that the reports aren't worth a damn
18 because they're incorrect.

19 So, why don't you just get some smart
20 people that know how to fix things and get the
21 projects done rather than dancing around like you
22 actually think you're doing something. You doing
23 nothing, and all we are is getting more deferral,
24 more deferral, more deferral of major capital
25 projects.

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1 I'm looking at this Park and Recreation, I
 2 think you need about 15 million bucks. Okay? Now,
 3 I don't know if that's going to be over one to five
 4 years, but in five years, you're going to need 15
 5 million bucks. And you guys can't even figure out
 6 the number of projects there are or the number of
 7 venues --
 8 (Expiration of three minutes.)
 9 MS. CARS: Linda Cars, 625 Lariat Circle.
 10 I want to address a couple of things. I
 11 have attended a lot of the meetings, the budget
 12 hearings -- a lot of the board meetings in phone and
 13 in person, and I think the Board needs to do some
 14 serious soul searching regarding their addressing
 15 the problems with the general manager. I understand
 16 why Bobby Magee quit. Whether he was the right
 17 person or the wrong person, the way he was treated
 18 was a disgrace.
 19 And they also needs to look at the terms
 20 of Bobby Magee's contract because they need to
 21 change the terms. You just can't bring someone in
 22 an a two-year contract who is an unknown entity.
 23 And as a general manager, Bobby Magee was unknown.
 24 And the second major mistake the Board is
 25 making is not looking at the community as a resource

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1 for assistance. Michelle Jezycki was the head of HR
 2 for the United States Senate. She has lots of
 3 experience and should be tapped as a resource to get
 4 input for (inaudible). I'm not sure why the Board
 5 is laughing, I don't know if it's my comments or
 6 what at this point. Okay. I just see everybody
 7 laughing. They really -- the Board, my opinion is
 8 they're approaching this thing in a little bit
 9 backwards manner. They need to look at how they
 10 treat people, the terms of the contract needs to be
 11 revised, no one should be brought in for a year, and
 12 they also need to utilize the community citizens who
 13 have a lot of education and experience.
 14 At this point, I'm not going to say any
 15 more because I'm not quite sure where I am on this
 16 whole process.
 17 Thank you.
 18 MR. BELOTE: That was our last public
 19 comment in the queue, Chair.
 20 CHAIR SCHMITZ: Thank you. We have one
 21 additional public comment here in the room.
 22 MR. LYON: Good evening. Jim Lyon. I'm
 23 the treasurer for the Veteran's Club, and I'm also a
 24 board member, but I'm speaking individually. I
 25 haven't been authorized to speak for the Veteran's

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1 Club tonight.
 2 My personal opinion is I think the Board
 3 has done a really good job as far as trying to take
 4 care of the complexity of this donation. We're
 5 really happy with that Mr. Gross is doing by
 6 donating this, but there are some pitfalls, I think
 7 the Board is aware of them, that's why they're being
 8 careful because somebody's going to have to manage
 9 the construction and looking at the -- somebody
 10 already mentioned tonight, if there's an overrun on
 11 construction, that's all going to come back on
 12 IVGID.
 13 And so I really appreciate that you're
 14 taking your time, even though we'd like to see it
 15 faster, it's important that you make sure you do it
 16 the right way and we don't end up having any more
 17 problems, especially financially.
 18 That location up there I think is great,
 19 and there is enough room for what we want to put in
 20 there. There are going to have to be some trees
 21 moved and some other things that are minor, but
 22 somebody from IVGID facilities or somebody will have
 23 to be in charge of making all that happen.
 24 Just keep up the good work.
 25

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1 L. ADJOURNMENT
 2 CHAIR SCHMITZ: Seeing no other public
 3 comment in the room, we'll adjourn the meeting at
 4 10:24. Thank you.
 5 (Meeting ended at 10:24 p.m.)
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1 STATE OF NEVADA)
2 COUNTY OF WASHOE) ss.

3

4 I, BRANDI ANN VIANNEY SMITH, do hereby
5 certify:

6 That I was present on June 26, 2024, at
7 the of the Board of Trustees public meeting, via
8 Zoom, and took stenotype notes of the proceedings
9 entitled herein, and thereafter transcribed the same
10 into typewriting as herein appears.

11 That the foregoing transcript is a full,
12 true, and correct transcription of my stenotype
13 notes of said proceedings consisting of 181 pages,
14 inclusive.

15 DATED: At Reno, Nevada, this 8th day of
16 day July, 2024.

17

18 /s/ Brandi Ann Vianney Smith

19

20 BRANDI ANN VIANNEY SMITH

21

22

23

24

25

INVOICE

BAVS SM-LLC
brandiavsmith@gmail.com
United States

BILL TO
Incline Village General Improvement District
Susan Herron / Heidi White

775-832-1218
AP@ivgid.org

Invoice Number: IVGID 46

Invoice Date: July 8, 2024

Payment Due: August 26, 2024

Amount Due (USD): \$1,436.00

Items	Quantity	Price	Amount
Base fee June 26, 2024 BOT meeting	1	\$350.00	\$350.00
Per page fee June 26, 2024 BOT meeting	181	\$6.00	\$1,086.00

Subtotal: \$1,436.00

Total: \$1,436.00

Amount Due (USD): \$1,436.00

My son Michael and I have pulled together data on the pros and cons of purchasing a food truck (\$200,000) or spending \$3 million on a commercial kitchen at Incline Beach. We would like the opportunity to provide a power point presentation at a future board meeting.

I respectfully ask that general business item G-6 - Pump Station #5 Wet Well and Manhole Rehabilitation Project. There are too many irregularities in the item and an easement is scheduled for a future meeting and an incomplete estimate for design, inspections and staff time. One additional week for review will not affect the timing of the project.

Now for the garbage. Item G.5 Apparently Mr. Magee hired Mr. Craig Bronzan as a **special advisor**. Apparently, he works for Baker Tilly however there is no record of his employment on the Baker Tilly website.

The subject agenda items was only to address the Recreation Center, however the special advisor decided to throw in the beaches, tennis and pickle ball.

On May 8, The Trustees asked the special advisor to prioritize the list of capital projects for the Recreation Center based on a report submitted to some Trustees but not all.

With his charming Special Advisor role, he listed 21 priority projects as Exhibit A. But we find on Exhibit B a mishmash of irrelevant data.

- There are 61 projects listed
- There are 11 project which have been completed and need not be addressed
- There are 4 wish list projects – the largest being \$25 million for the dead Rec Center Expansion Project.
- So, there remains 46 projects planned which is more than double Mr. Special Advisors priority list. The Board asked for prioritization of all projects
- 15 projects have no estimates.
- the Parking Lot replacement and the HVAC replacement have combined estimates of only \$1,125,000 but the five-year capital plan just approved by the Board indicates \$3,695,000 for both projects

Mr. Special Advisor claims he needs further work to match projects that are contained within the 24/25 budget. There are only 15 projects and 2 carryover projects on the 5 year capital plan. I timed myself to do Special Advisor Match task and it took 20 minutes.

Results of match

- 5 capital projects are planned for \$198,000 but are not on Mr. Special Advisor list
- 6 capital projects budgets match Mr. Special Advisor list
- 1 capital project is on Mr. special Advisor wish list. Why?
- 5 capital projects are budgeted for \$4,240,000 but Mr. Special Advisor has only \$1,231,000 *ON HIS EXHIBIT B*

Is this what you want from Mr. Special Advisor to make prudent decision

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR JUNE 26, 2024
MEETING – AGENDA ITEM G(2) – INCREASING OUR NEW GM'S
SALARY AND BENEFITS TO UNSUSTAINABLE LEVELS**

Introduction: Well here's yet "another one" as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, and a flagrant disregard for the financial sustainability of the District. This time it's staff's proposal we offer more and more salary and benefits in our never ending losing battle to hire a new general manager now that Bobby Magee has notified us of his resignation. After just a couple of months on the job. And that's the purpose of this written statement.

My June 25, 2024 E-Mail to The Board²: On June 25, 2024 I sent the Board an e-mail wherein I shared with members the likely unsustainable amounts staff propose compensating a new GM, and that the time has come to close shop and turn over this train wreck we know as IVGID to the county. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "A."

What I forgot to suggest to the Board and now take the opportunity, is to suggest we hire an expert is asset disposal. Someone who can bring about an orderly sale of the District's money losing recreational facilities but for local parcel owners' beaches. I make that request now as it will be more productive than trying to overpay a new GM!

Conclusion: This behavior just keeps happening over and over and over again. Unqualified, incompetent and over compensated staff get replaced by even more unqualified, more incompetent and more over compensated staff. And look at the results. Here Bobby Magee has been on the job for barely two months and now he's realized what many of us have known for some time. That the District is unsustainable without major generational changes. No effort to eliminate wasteful expenditures like the one the subject of this written statement. As I've pointed out so many times before, these are red flags of a criminal syndicate³. And you wonder why your Recreation ("RFF") and Beach ("BFF") Facility Fees continue as involuntary subsidies, and they are as high as they are? And why local parcel owners' have been required to contribute more than \$1 million of increased central service cost transfers to the General Fund which pays for the GM's salary for 2024-25?

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

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

³ NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

When is the Board going to put members' collective feet down and put an end to these improper practices? Given NRS 318.515(1) states that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees...district is not complying with the provisions of...any other law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in the district court for the county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that management and organization of the district will remain unchanged?" Don't you think the time has come to become fiscally responsible and for the county to assume supervision over this District? Well I and others I know sure feel that way. Wake up and smell the coffee Mrs. Bueller!

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

EXHIBIT "A"

June 26, 2024 IVGID BOT Meeting - Agenda Item G(2) - Cut The Crap #10 - Increase Our New GM's Salary and Benefits Even More? Are You People Crazy?

From: <s4s@ix.netcom.com>
To: Schmitz Sara <schmitz_trustee@ivgid.org>
Cc: Dent Matthew <dent_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <bma@ivgid.org>
Subject: June 26, 2024 IVGID BOT Meeting - Agenda Item G(2) - Cut The Crap #10 - Increase Our New GM's Salary and Benefits Even More? Are You People Crazy?
Date: Jun 25, 2024 3:51 PM

Chairperson Schmitz and Other Honorable Members of the IVGID Board -

Well it just keeps happening over and over again. We never learn. We never make change. And here it's happening again.

Aren't we wasting enough money? Obviously Not.

Aren't we running most if not all of our commercial business enterprises at a financial loss? Of course not! Just ask Mick Homan.

Don't we require involuntary financial subsidy to our commercial recreational businesses by local parcel owners as opposed to those who are actually using the facilities of these enterprises? Of course not! That's just Katz and Wright propaganda.

Aren't we assuming a larger and larger footprint to justify hiring more and more over compensated and over benefited employees? How dare we criticize these people who only have our best interests at heart. As evidence by Erin Feore's recommendations to assist in securing a new GM.

Aren't we paying employees to provide professional services, and then using them for menial tasks like assembling materials for an agenda item like this one? That's just our opinion.

Allowing special interests in our community to lie to the Board and the public over and over again? Here's it's not special interests. It's our employees!

Why are we continuing to be involved in crap like this? It's not worth our time. And it's not worth our effort. And we're being used...AGAIN!

Why is it the rest of us are forced to involuntarily go along with your particular flavors of the month Trustees Noble and soon to be Homan? I don't care what your "do good" efforts are. Do them on your own dime and don't include me and others like me.

And why are you as a Board providing a pathway for these takers in our community to drag the majority of us along? Can't you put your collective feet down and just say no?

So here it's a new compensation package for a worthless GM. Erin Feore suggests:

1. We INCREASE the basic salary of any new GM to up to \$300K annually (plus benefits of course);
2. We give our new GM a relocation bonus of \$10K because the Board is unreasonably requiring he/she become a resident of Incline Village; and,
3. Because housing is so expensive in Incline Village, we provide him/her with a monthly housing allowance of up to \$25K!

Don't you people get it? The problem in our finding a replacement GM is not our compensation package. It's our HR Director! And it's people like Mick Homan who think they have the financial solution to all our problems when it's quite evident they don't have a clue! Right Mick? Where's the money for this \$500K+ employment package going to come from? Michaela and Trustee Noble already know. And they don't care! Your Rec Fee stupid.

If it costs us this much to attract a replacement GM, then hasn't the time come to exit from the GM business? Or our money losing commercial recreational businesses? This is the conversation you should be having instead of the garbage on the plate Ms. Feore has dealt up for you.

Remember. We're not a county with 500K inhabitants. Nor a city. Nor a school district with 35K or more students. So why are we even considering paying a GM these kinds of numbers? As Warren Buffet used to say, where do you people think money comes from to pay these costs? The Tooth Fairy?

The time has come to **END THIS MESS YOU CALL IVGID!**

Respectfully submitted, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR JUNE 26, 2024
MEETING – AGENDA ITEM C – PUBLIC COMMENT – PROMOTING
UNQUALIFIED PERSONNEL INTERNALLY TO HIGHLY SKILLED
DIRECTOR POSITIONS IS FINANCIALLY UNSUSTAINABLE**

Introduction: Well here's yet "another one" as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, and a flagrant disregard for the financial sustainability of the District. This time it's the Board's internal promotion of at least one and possibly two high paying positions. Without even advertising to the public. Another payoff for being a good steward. And that's the purpose of this written statement.

My June 26, 2024 E-Mail to The Board²: On June 26, 2024 I sent the Board an e-mail wherein I alerted members that Kate Nelson had been promoted internally to the position of Public Works Director, and in all probability, her sidekick Hudson Klein had been promoted internally to Ms. Nelson's former "engineering manager" position. Both with substantial pay raises which in all likelihood now cost local parcel owners nearly \$500K annually in salary alone! For the equivalent of a mosquito district. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "A." And so the public can see the Standard Salary Ranges matrix and approved authorized positions referenced in my e-mail, the two are attached as Exhibits "B" and "C," respectively.

Conclusion: This behavior just keeps happening over and over and over again. Unqualified, incompetent and over compensated staff get replaced by even more unqualified, more incompetent and more over compensated staff. And look at the results. No effort to eliminate wasteful expenditures like the ones the subject of this written statement. As I've pointed out so many times before, these are red flags of a criminal syndicate³. And you wonder why your Recreation ("RFF") and Beach ("BFF") Facility Fees continue as involuntary subsidies, and they are as high as they are? And why local parcel owners' have been required to contribute more than \$1 million of increased central service cost transfers for 2024-25?

When is the Board going to put members' collective feet down and put an end to these improper practices? Given NRS 318.515(1) states that where the: "(a) district...is not being properly

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

³ NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

managed; (or, its) (b) board of trustees...district is not complying with the provisions of...any other law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in the district court for the county in which the district is located for the appointment of a receiver for the district; or, (d) determine by resolution that management and organization of the district will remain unchanged?" Don't you think the time has come to become fiscally responsible and for the county to assume supervision over this District?

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

EXHIBIT "A"

Re: June 26, 2024 IVGID BOT Meeting - Agenda Item C - Public Comments - Cut The Crap #11 - Elevating Kate Nelson to Public Works Director Without Even Advertising The Position

From: <s4s@ix.netcom.com>
To: Schmitz Sara <schmitz_trustee@ivgid.org>
Cc: Dent Matthew <dent_trustee@ivgid.org>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, <bma@ivgid.org>
Subject: Re: June 26, 2024 IVGID BOT Meeting - Agenda Item C - Public Comments - Cut The Crap #11 - Elevating Kate Nelson to Public Works Director Without Even Advertising The Position
Date: Jun 26, 2024 9:36 AM

Chairperson Schmitz and Other Honorable Members of the IVGID Board -

Well it just keeps happening over and over again. Our familiar tune. It's essentially everything we do! We just never learn. We never make changes. We never learn from our mistakes. And here it's happening again.

Aren't we wasting enough money?

Aren't we running most if not all of our commercial business enterprises at a financial loss?

Requiring involuntary financial subsidy by local parcel owners as opposed to those who are actually using the facilities of these enterprises

Aren't we assuming a larger and larger footprint to justify hiring more and more over compensated and over benefited employees?

Aren't we paying employees to provide professional services, and then using them for menial tasks like assessing the need for new pool furniture simply because reconstruction of the Burnt Cedar Pool came in \$40K+ under budget?

Costing local parcel owners for construction management and maintenance and repair of capital projects when they're represented to be costing us nothing?

And here it's promoting from within. Without even attempting to find more qualified and less expensive candidates. Typical District CRAP.

Yesterday I learned that principle engineer Kate Nelson was promoted to Public Works Director. Besides the fact she's neither qualified nor competent to assume this position, at least in my opinion, let's look at the compensation effect.

I went to Kate Nelson's Linked In page and saw that her position with the District up until she was placed in the interim position, was as a principle engineer. Then I went to the Board packet for the Board's May 20, 2024 meeting where I saw a print out of approved personnel positions and their pay grade/scale for our 2024-25 budget. There I saw a principle engineer is at a pay grade/scale of 41, and a Director of Public Works is at a pay grade/scale of 44. Although staff hide what these numbers mean (their idea of "transparency"), I have a copy of the latest Standard Salary Range matrix. At least as of July 1, 2023. So let's compare the salary ranges for these two positions because they will reveal the massive increase in pay unjustly awarded (in my opinion) to Kate Nelson.

The pay range for pay grade/scale 41 is from \$154,730 to \$216,622 annually, I don't know where Ms. Nelson fit into this range when she was simply a principle engineer. The pay range for pay grade/scale 44 is from \$179,119 to \$250,767 annually. And again, I don't know where Ms. Nelson's new salary fits within these numbers. But I do know this represents a MINIMUM pay increase of 15.7%!

And just so the reader understands, these are simply basic salary numbers. No benefits, add'l pay, whether direct or indirect. Which means at the upper end of the pay range for Public Works Director, the cost to the public including benefits is probably looking at \$400K or more annually. Remember, this is not a GM. It's a Director of Public Works. And we had a Director of Parks and Recreation. And a

Director of Community Services. And a Director of Finance. And a Director of Food and Beverage. And a Director of Human Resources. And a Director of Information Technology. And a Director of Admin Services. **GOT THE PICTURE?**

So what did our wonderful staff do to advertise for a permanent Public Works Director? The answer is **NOTHING**. What did we do to attract the most qualified candidates? **NOTHING**. What did we do to follow up with the GM for Kingsbury GID who has a strong public works background and applied for our GM position prior to the selection of Bobby Magee? **NOTHING**. I don't know what you call this behavior but where I come from it's called a failure to properly manage. One of the grounds you will recall, under NRS 318.515, to notify Washoe County that it's time to determine the future of our beloved GID.

So now if our financial irresponsibility were not fixed to what it is today, it just became worse. Thank you Mr. Magee.

And let me share with you another byproduct of Ms. Nelson's promotion. I went to our web site and looked for available jobs. And under Public Works I saw "principal engineer." Wait a minute. Isn't Hudson Klein our principal engineer? Apparently, no longer. What happened? Why don't you Board members find out but I'm guessing he too received a nice promotion with a nice pay raise. Probably to engineering manager. And that leaves wonderful Brianne Waters. Who was our "project manager." What position has she been elevated to? And at what increased salary range?

So you see it wasn't just Kate Nelson. It was probably the entire engineering department! Good job Mr. Magee.

So who's going to pay for all this enhanced compensation? And why is it that the rest of us are forced to involuntarily go along with your staff's out of control spending?

And why are you as a Board providing a pathway for these takers in our community to drag the majority of us along? Can't you put your collective feet down and just say no?

Here we have a different problem than the one with our GM. But in reality, it's the same one. **If our little GID has to pay \$215K-\$250K per year for a Public Works manager (not director), then it's time to go out of the public works business.** We can't afford it. Pure and simple. Therefore if you don't take reasonable actions like I suggest, you Board members are guilty of not being able to properly run the District. And if you can't perform this basic function, NRS 318.515 tells us it's time for you to end. So how many times do I have to ask?

END THIS MESS YOU CALL IVGID!

Respectfully submitted, Aaron Katz

EXHIBIT "B"

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2023

*Top of Ranges Increased 4.5%
from previous year.
Min to Max 40%*

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$21.97	\$26.36	\$30.75	\$1,757	\$2,109	\$2,460	\$45,692	\$54,831	\$63,969
17	\$23.07	\$27.68	\$32.29	\$1,845	\$2,214	\$2,583	\$47,977	\$57,572	\$67,168
18	\$24.22	\$29.06	\$33.91	\$1,938	\$2,325	\$2,713	\$50,376	\$60,451	\$70,526
19	\$25.43	\$30.52	\$35.60	\$2,034	\$2,441	\$2,848	\$52,894	\$63,473	\$74,052
20	\$26.70	\$32.04	\$37.38	\$2,136	\$2,563	\$2,991	\$55,539	\$66,647	\$77,755
21	\$28.04	\$33.64	\$39.25	\$2,243	\$2,692	\$3,140	\$58,316	\$69,979	\$81,643
22	\$29.44	\$35.33	\$41.21	\$2,355	\$2,826	\$3,297	\$61,232	\$73,478	\$85,725
23	\$30.91	\$37.09	\$43.27	\$2,473	\$2,967	\$3,462	\$64,293	\$77,152	\$90,011
24	\$32.46	\$38.95	\$45.44	\$2,596	\$3,116	\$3,635	\$67,508	\$81,010	\$94,511
25	\$34.08	\$40.89	\$47.71	\$2,726	\$3,272	\$3,817	\$70,884	\$85,060	\$99,237
26	\$35.78	\$42.94	\$50.10	\$2,863	\$3,435	\$4,008	\$74,428	\$89,313	\$104,199
27	\$37.57	\$45.09	\$52.60	\$3,006	\$3,607	\$4,208	\$78,149	\$93,779	\$109,409
28	\$39.45	\$47.34	\$55.23	\$3,156	\$3,787	\$4,418	\$82,057	\$98,468	\$114,879
29	\$41.42	\$49.71	\$57.99	\$3,314	\$3,977	\$4,639	\$86,159	\$103,391	\$120,623
30	\$43.49	\$52.19	\$60.89	\$3,480	\$4,175	\$4,871	\$90,467	\$108,561	\$126,654
31	\$45.67	\$54.80	\$63.94	\$3,653	\$4,384	\$5,115	\$94,991	\$113,989	\$132,987
32	\$47.95	\$57.54	\$67.13	\$3,836	\$4,603	\$5,371	\$99,740	\$119,688	\$139,636
33	\$50.35	\$60.42	\$70.49	\$4,028	\$4,834	\$5,639	\$104,727	\$125,673	\$146,618
34	\$52.87	\$63.44	\$74.01	\$4,229	\$5,075	\$5,921	\$109,964	\$131,956	\$153,949
35	\$55.51	\$66.61	\$77.71	\$4,441	\$5,329	\$6,217	\$115,462	\$138,554	\$161,647
36	\$58.29	\$69.94	\$81.60	\$4,663	\$5,595	\$6,528	\$121,235	\$145,482	\$169,729
37	\$61.20	\$73.44	\$85.68	\$4,896	\$5,875	\$6,854	\$127,297	\$152,756	\$178,215
38	\$64.26	\$77.11	\$89.96	\$5,141	\$6,169	\$7,197	\$133,662	\$160,394	\$187,126
39	\$67.47	\$80.97	\$94.46	\$5,398	\$6,477	\$7,557	\$140,345	\$168,414	\$196,482
40	\$70.85	\$85.02	\$99.19	\$5,668	\$6,801	\$7,935	\$147,362	\$176,834	\$206,307
41	\$74.39	\$89.27	\$104.15	\$5,951	\$7,141	\$8,332	\$154,730	\$185,676	\$216,622
42	\$78.11	\$93.73	\$109.35	\$6,249	\$7,498	\$8,748	\$162,466	\$194,960	\$227,453
43	\$82.01	\$98.42	\$114.82	\$6,561	\$7,873	\$9,186	\$170,590	\$204,708	\$238,826
44	\$86.12	\$103.34	\$120.56	\$6,889	\$8,267	\$9,645	\$179,119	\$214,943	\$250,767
45	\$90.42	\$108.50	\$126.59	\$7,234	\$8,680	\$10,127	\$188,075	\$225,690	\$263,305

EXHIBIT "C"

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Notes	Title formerly
Administrative Services				
TRUSTEE	n/g			
GENERAL MANAGER	Contract	FTE		
ASSISTANT GENERAL MANAGER	42	FTE	Budgeting for FY 24/25	
DISTRICT CLERK	33	FTE		
MEETING/IT COORDINATOR	24	FTE	New for FY 24/25	
DIRECTOR OF ADMINISTRATIVE SERVICES	40	FTE		
DIRECTOR OF FINANCE	42	FTE	Currently unfilled	
ASSISTANT DIRECTOR OF FINANCE	40	FTE		
CONTROLLER	33	FTE		
ACCOUNTANT	25	FTE	3 Positions	
COMMUNITY SVCS BUDGET ANALYST	28	FTE		
SENIOR ACCOUNTANT	27	FTE		
MANAGEMENT ANALYST	28	FTE		
PURCHASING & CONTRACTS MANAGER	33	FTE	Currently unfilled	
ACCOUNTS PAYABLE TECHNICIAN	18	FTE		
PAYROLL GENERALIST	22	FTE	Currently unfilled	
SR. IT ANALYST	28	FTE		
DIR INFO SYSTEMS & TECHNOLOGY	38	FTE		
IT/PROJECT MANAGER	32	FTE	Job title change	Software Specialist
IT NETWORK ADMINISTRATOR	26	FTE		
POS/PRODUCT ADMINISTRATOR	22	FTE	New for FY 24/25	
IT TECHNICIAN	22	FTE	2 Positions	
REVENUE MANAGER	29	FTE	Currently unfilled	
REVENUE OFFICE SUPERVISOR	24	FTE		
REVENUE OFFICE TECHNICIAN	18	FTE	Currently unfilled	
DIRECTOR OF HUMAN RESOURCES	38	FTE		
TALENT ACQUISITION SPECIALIST	28	FTE		
HR/RISK MANAGER	33	FTE	Job title change	Sr HR Analyst/Safety Sprvsr
RECEPTIONIST/SR ADMIN CLERK	18	FTE		
HR/BENEFITS COORDINATOR	25	FTE	Job title change	Payroll/Benefits Coordinator
HR/RECRUITING ASSISTANT	20	FTE		
SAFETY SPECIALIST	25	FTE		
SPECIAL PROJECTS	n/g	PT/OC		
Public Works				
DIRECTOR OF PUBLIC WORKS	44	FTE		
UTILITIES SUPERINTENDENT	36	FTE		
PW ADMINISTRATIVE SUPERVISOR	28	FTE		
CUSTOMER SERVICE CLERK	n/g	PT		
PUBLIC WORKS ADMIN MANAGER	32	FTE		
CUSTOMER SERVICE REP I/II	G3	FTE		
UTILITIES ASSET MGMT TECHNICIAN	G9	FTE		
UTILITIES MAINTENANCE SPECIALIST	32	FTE		
PUBLIC WORKS MAINTENANCE I	G6	FTE		
PUBLIC WORKS MAINTENANCE I/II	G7	FTE	New for FY 24/25	
COLLECTION/DISTRIBUTION SUPV	31	FTE		
COLLECTION/DISTRIBUTION OIT	G6	FTE		
COLLECTION/DISTRIBUTION OP I	G8	FTE	2 Positions	
COLLECTION/DISTRIBUTION OP II	G9	FTE	3 Positions	
COLLECTION/DISTRIBUTION OP III/ASST SPVSR	G11	FTE		
DRIVER PUBLIC WORKS	n/g	PT		
COMPLIANCE SUPRV/CHIEF INSPECTOR	31	FTE		
INSPECTOR I - CERTIFIED	G8	FTE		
INSPECTOR II	G9	FTE		
SENIOR INSPECTOR	G10	FTE		
SENIOR ELECTRICIAN/INSTRUMENTATION TECH	G11	FTE		
ELECTRICIAN/INSTRUMENTATION TECH	G9	FTE		
METER TECHNICIAN I/II	G7	FTE		
SCADA TECHNICIAN/INSTRUMENTATION TECH	G11	FTE	Job title change	SCADA Engineer
WETLANDS HUNTING COORDINATOR	n/g	OC		
WATER/WASTEWATER OIT	G8	FTE	2 Positions	
WATER/WASTEWATER OPERATOR I	G8	FTE		
WATER/WASTEWATER OPERATOR II	G9	FTE		
WATER/WASTEWATER OPERATOR III	G10	FTE		
CHIEF CHEMIST	31	FTE		
LABORATORY ANALYST I/II	G8	FTE		

AUTHORIZED POSITIONS
2024-2025 BUDGET

Position Number Desc	Salary Grade	Status	Notes	Title formerly
REC SUPV - SPORTS & CMNTY PROG	22	FTE		
PARKS & REC CLERK - I	16	FTE		
SR. PARKS & RECREATION CLERK	18	FTE		
ASST PARKS & RECREATION CLERK	n/g	PT		
PARKS & RECREATION CLERK II	16	FTE		
SENIOR RECREATION LEADER	n/g	PT		
RECREATION LEADER	n/g	PT		
BUS DRIVER RECREATION	n/g	PT		
BUS DRIVER RECREATION	n/g	PT		
SPORTS SITE SUPERVISOR	n/g	PT		
SPORTS SPECIALIST	n/g	PT		
SENIOR CHILD CARE LEADER	n/g	PT		
CHILD CARE LEADER	n/g	PT		
FITNESS FACILITY ROVER	n/g	PT		
SR. FITNESS INSTRUCTOR	n/g	PT		
FITNESS INSTRUCTOR	n/g	PT		
PERSONAL TRAINER	n/g	PT		
SR. AQUACISE INSTRUCTOR	n/g	PT		
AQUACISE INSTRUCTOR	n/g	PT		
PARK & REC MEETING RATE	n/g	PT		
DIRECTOR OF PARKS & RECREATION	38	FTE		
RECREATION ADMINISTRATOR SPECIALIST	18	FTE		
AQUATICS ASSISTANT EXEMPT	17	FTE		
LEAD LIFEGUARD	n/g	SEASONAL		
LIFEGUARD	n/g	SEASONAL		
SWIM INSTRUCTOR	n/g	SEASONAL		
SWIM COACH	n/g	SEASONAL		
REC SUPV-OPS & COMNTY PROGRMG	22	FTE		

Internal Services

FLEET SUPERINTENDENT	32	FTE		
MECHANIC I	G8	FTE		
MECHANIC II	G9	FTE		
MECHANIC II CERTIFIED	G9	FTE		
ENGINEERING MANAGER	41	FTE		
SENIOR ENGINEER	34	FTE	Budgeting for FY 24/25	
PRINCIPAL ENGINEER	38	FTE		
ASSOCIATE ENGINEER	32	FTE		
DISTRICT PROJECT MANAGER	34	FTE		
PW CONTRACT ADMINISTRATOR II	25	FTE		
BUILDINGS SUPERINTENDENT	29	FTE		
ASSISTANT BUILDINGS SUPT	24	FTE		
BUILDINGS MAINTENANCE II	G6	FTE		
BUILDINGS MAINTENANCE II	G7	FTE		
BUILDINGS MAINT III-ELECTRICAL	G7	FTE		
BUILDINGS MAINTENANCE III	G7	FTE		

1
 2 INCLINE VILLAGE
 3 GENERAL IMPROVEMENT DISTRICT
 4 BOARD OF TRUSTEES
 5
 6
 7
 8
 9 TRANSCRIPT OF HEARING
 10 PUBLIC MEETING
 11 Live and Via Zoom
 12
 13 Held at the Boardroom
 14 893 Southwood Boulevard
 15 Incline Village, Nevada
 16
 17 Wednesday, July 10, 2024
 18
 19
 20
 21
 22
 23
 24 Reported by: Brandi Ann Vianney Smith
 25 Job Number: IVGID 47

1 APPEARANCES
 2
 3 **BOARD MEMBERS PRESENT**
 4 SARA SCHMITZ, CHAIR
 5 MATTHEW DENT, VICE CHAIR
 6 MICHAELA TONKING, SECRETARY
 7 RAY TULLOCH, TREASURER
 8 DAVE NOBLE, MEMBER
 9
 10
 11 **ALSO PRESENT**
 12 SERGIO RUDIN, LEGAL COUNSEL
 13 HEIDI WHITE, DISTRICT CLERK
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1 Incline Village, Nevada - 6/26/2024 - 6:00 P.M. 4
 2 -o0o-
 3
 4
 5 CHAIR SCHMITZ: It's 6:00 p.m. I'd like
 6 the call to order the Incline Village General
 7 Improvement District Board of Trustees meeting,
 8 located here at 893 Southwood Boulevard, in Incline
 9 Village, Nevada. Today is July the 10th.
 10 We will begin the meeting with the Pledge
 11 of Allegiance.
 12 A. ROLL CALL OF TRUSTEES
 13 (Pledge of Allegiance.)
 14 CHAIR SCHMITZ: Moving on to the roll call
 15 of trustees.
 16 B. ROLL CALL OF TRUSTEES
 17 CHAIR SCHMITZ: Trustee Tonking?
 18 TRUSTEE TONKING: Here.
 19 CHAIR SCHMITZ: Trustee Tulloch?
 20 TRUSTEE TULLOCH: Here.
 21 CHAIR SCHMITZ: Trustee Noble?
 22 TRUSTEE NOBLE: Here.
 23 CHAIR SCHMITZ: Trustee Dent will be
 24 joining us in about 45 minutes. We will let --
 25 Trustee Dent, I guess you are there on Zoom. And

<p style="text-align: right;">5</p> <p>1 myself, Sara Schmitz, we have all trustees present. 2 Beginning -- moving on to agenda item C 3 initial public comment. 4 C. INITIAL PUBLIC COMMENT 5 CHAIR SCHMITZ: Your name will be called, 6 you'll have the three-minute timer that is visible. 7 MS. FOX: Hello. My name is Ryan Fox. 8 I'm the granddaughter of Kathy and Barry Gursky. 9 IVGID board members, written by Kathy 10 Gursky, my grandmother, the recent changes to summer 11 beach regulations have had a significant negative 12 impact on our family. While we recognize IVGID's 13 efforts to address misuse of beach passes, we want 14 to emphasize that we are not among the abusers. 15 Nonetheless, we find ourselves unfairly penalized 16 because of the abuser's actions. 17 In 2006, we purchased our home in Incline 18 Village on Pinecone Road with Chuck and Alona 19 Linder, establishing a place where our entire family 20 could create lasting memories. At the time, we had 21 three grandchildren under the age of two, we now 22 have six grandchildren, five of whom are currently 23 attending college. Despite our family ownership, we 24 rarely gather here simultaneously. We do not rent 25 or loan the house out. We do, however, invite</p>	<p style="text-align: right;">6</p> <p>1 guest, friends, occasionally to stay with us. 2 Over the past 18 years, we've actively 3 supported the community by donating to local causes 4 such as the fireworks display, Keep Tahoe Blue, and 5 the Boy's and Girl's Club. We have been members of 6 Incliners and attended Rotary meetings. Our 7 commitment is evident, with a purchase of a plaque 8 and a fish for the trail to Sand Harbor. Our 9 grandchildren participated in many 4th of July 10 parades with decorated wagons and bicycles, and they 11 also volunteered at Pet Network. 12 Our family of 14, the four owners, the 13 four children and spouses, and our six grandchildren 14 evidently requires more flexibility than the current 15 system allows. We were issued five full-access 16 picture cards and three no-beach guests picture 17 cards along with the option to purchase two, 18 non-renewable punch cards, providing a total of ten 19 beach entries for the entire summer. 20 The restrictions on bringing guests or 21 grandchildren to the beach, especially when none of 22 the five full-access card holders are present, poses 23 a significant hardship. Our own grandchildren who 24 have grown up and enjoying this community alongside 25 us are detrimentally impacted.</p>
<p style="text-align: right;">7</p> <p>1 Although punch cards are available, they 2 provide only a limited number of total summer beach 3 entries, ten, and are not renewable, leading to 4 frustrations and a general disappointment with IVGID 5 rules. 6 We have a total of ten beach entries for 7 the whole summer at the same time that a full-access 8 card could admit 15 guests in a single day. The 9 system is unfair and, frankly, erroneous. These 10 restrictions have led to numerous awkward and 11 inconvenient situations for our family when our 12 grandchildren cannot access the beaches. 13 Given the complexity of our situation, we 14 kindly request an opportunity to discuss these 15 concerns with board members in person, allowing for 16 more nuanced exploration of potential solutions 17 beyond the constraints of a brief public comment. 18 We hope for a fair resolution that aligns with our 19 longstanding commitment to this community and 20 enables us to continue enjoying our home in Incline 21 Village with both our family and guests. 22 Respectfully submitted by Kathy Gursky, my 23 grandparents. Thank you. 24 MR. TABANO: Hi. 25 I don't go to the beach, but I want to</p>	<p style="text-align: right;">8</p> <p>1 represent the four owners of our building at 603 2 Lariat Circle, which you all know has acknowledged 3 the fact that this happened from our emails and the 4 last time I presented here, which is really 5 disappointing to us. 6 I was a student of government, and the 7 government for the people is something that sticks 8 with me. And I think when things like this happen 9 and your insurance company finds some obscure Nevada 10 law that says that you are immune from any sort of 11 damages when something you own damages someone 12 else's property, there is a point where things are 13 -- it's just what is right, it's the right thing to 14 do. 15 Probably the most insulting thing that 16 really bothered us and the reason why I'm here is 17 when I saw, last month, you had expended \$149,000 in 18 emergency fund of our money, the people's money, to 19 fix the water main break, the street, the curb, and 20 all that, and you basically said, sorry, we're not 21 going to do anything with your property. 22 We got three bids. We're currently 23 repairing it right, about 18,000 bucks in damage it 24 was, and we eliminated a lot of other stuff because 25 the other bids were in the 40,000 range.</p>

9

1 So we tried to do this ourselves. We
 2 actually have a property, a yard that we can use
 3 this summer for our grandchildren and things like
 4 that. That was pretty frustrating to us.
 5 Yeah, there may be this law. I actually
 6 looked it up and found it, it was case in Elko,
 7 Nevada, where a sewer backed up and people's
 8 basements were flooded, and a local judge out there
 9 made this call. It happened to be a friend of a
 10 friend of somebody.
 11 So, we -- again, we don't expect anything
 12 different from you because you've known about this,
 13 and no one has actually said anything to us about
 14 this. However, that morning when this all occurred
 15 and the Public Works people were there and said,
 16 hey, we're really sorry. We had to divert the water
 17 and it came down this other way and kind of really
 18 destroyed your property. We'll make this right.
 19 We'll take care of it. Don't worry, we'll
 20 take care of it.
 21 Well, you know where that went. I just
 22 want to tell you again, we are extremely
 23 disappointed in you people, and that's about it.
 24 I have no other comments to you other than
 25 that. We all split up the damages and writing

10

1 checks for thousands of dollars each to fix this.
 2 Thanks for your time.
 3 MR. SIMON: Golfers Pass Road. I've been
 4 a resident of Incline for about ten years.
 5 I'm currently a member of a golf club.
 6 I'm here tonight to give my personal opinions on the
 7 proposed policy on clubs.
 8 First, I want to talk about the policy in
 9 general, and then about golf clubs more
 10 specifically. Please go to the second page of the
 11 July 10th memo, third paragraph. This paragraph is
 12 extremely important and unfortunately the draft
 13 policy does not follow this guidance. It reads, and
 14 I quote:
 15 "In terms of developing a policy governing
 16 clubs, the District is a governmental agency and is
 17 limited by the First Amendment from adopting
 18 programs or policies that infringe on the right of
 19 free association. Accordingly, the District has no
 20 reason to regulate how individuals form clubs or who
 21 can be a member of any particular club. However,
 22 the District can determine what sort of benefits it
 23 provides to clubs, including discounts, preferential
 24 reservation times, et cetera, and on what terms."
 25 So if I want to form a chess club in

11

1 Incline Village, it has nothing to do with IVGID. I
 2 don't need approval to form or dissolve the club,
 3 nor do I need approval on club membership, or how it
 4 operates. Providing bylaws or membership lists
 5 would be total overreach and flies in the face of
 6 the stated policy that I just read.
 7 At the point a club wants to use an IVGID
 8 facility, the overall residency of members becomes
 9 relevant and club should attest accordingly. It is
 10 up to the management of The Chateau to document the
 11 policy on providing club's access and pricing.
 12 Clubs that meet the residency requirements,
 13 75 percent in your memo, should have preferential
 14 access and more favorable room rental fees.
 15 As to golf clubs, I agree with the stated
 16 policy of allocating tee times to each club based on
 17 past usage and additional revenues from catering and
 18 other income streams. I believe all golf clubs
 19 should attest at the beginning of each golf season
 20 to the percentage of Picture Pass holders in the
 21 club. I believe that percentage should be a hundred
 22 percent, not 75.
 23 Anyone is free to form a new golf club,
 24 just as I can form a new chess club. The sole
 25 question becomes: What is the policy on providing

12

1 advanced tee times to new golf clubs?
 2 As with The Chateau, it would be up to the
 3 Director of Golf Operations to provide that policy.
 4 Personally, I believe new golf clubs should only be
 5 granted advanced tee times if they commit to filling
 6 at least 500 rounds of golf and a minimum number of
 7 catering events over the golf season.
 8 I would be happy to help facilitate this
 9 policy. Thank you.
 10 MR. HOMAN: Mick Homan, I'm an Incline
 11 resident and candidate for trustee.
 12 I also want to comment on tonight's agenda
 13 on club policies. The proposal should just be
 14 rejected. I don't see any solution that doesn't
 15 result in significant revenue reductions or legal
 16 exposure for IVGID. I'm not a lawyer, my analysis
 17 may not be a hundred percent accurate, but I do have
 18 experience developing policies that have to pass
 19 legal muster, so let's take a look.
 20 This policy would apply to all
 21 associations or organizations dedicated to any
 22 particular interest or activity that want to use any
 23 IVGID facility. That is extremely broad, and
 24 rightfully so. We're a quasi-governmental
 25 organization, and to avoid discrimination issues,

13

1 our facility policy needs to apply very broadly. So
 2 what's in scope? Golf is called out in the policy,
 3 so let's start there.
 4 In addition to the main golf clubs, this
 5 policy is placed to all other organizations or
 6 groups that use our golf facilities: all charities,
 7 business groups, conventions, school, or other team
 8 play participants that hold events at our courses.
 9 If 75 percent of these organizations
 10 aren't Picture Pass holders, they won't get
 11 preferential tee times for their events. Even if
 12 they could reach the threshold, they would be forced
 13 to provide bylaws and full membership rosters for
 14 the public record in order to book the facility; a
 15 likely nonstarter for many of these groups. And if
 16 they can't meet the requirements and book early,
 17 golf will lose a critical revenue stream.
 18 Ironically, the name "golf clubs" can easily meet
 19 that threshold.
 20 Let's look beyond golf. This would apply
 21 to adult and new ski teams at Diamond Peak. The
 22 school teams, adult, and other youth groups at our
 23 Rec Center and fields, so adult and youth baseball,
 24 softball, soccer, lacrosse, racket, and other
 25 leagues, and many of the adult and senior and youth

14

1 programs promoted and jointly sponsored by IVGID.
 2 If these groups don't meet the 75 percent use
 3 threshold, their use of facilities gets restricted,
 4 which will be the case for some particularly since
 5 they host visiting teams. This involves ski races,
 6 baseball, softball, lacrosse, soccer, and other
 7 competitive competitions involving other area teams.
 8 Even if some of these groups could meet the 75
 9 percent rule, they would be forced to disclose on
 10 the public record the names of every individual in
 11 their organization.
 12 What about the legalities of forcing all
 13 private clubs to publish members' names in the
 14 public record? What about the legal and safety
 15 issues when our youth are involved?
 16 As written, the 75 percent threshold and
 17 disclosure requirements would also apply to private
 18 reception and other events at The Chateau and Aspen
 19 Grove. This will drive revenue losses when these
 20 groups balk at publishing the address lists.
 21 Drafting policy exceptions to scope out many of
 22 these groups won't work. It would just create a
 23 different exposure, a significant discrimination
 24 risk from IVGID resident groups that remain in
 25 scope.

15

1 Let's do the right thing and kill this
 2 effort. It's a bad solution in search of an
 3 imaginary problem.
 4 Regarding the forensic audit, quickly, I
 5 read it, I read the executive summary, the takeaway.
 6 There's no fraud, there's a large number of control
 7 outages that we already knew about from previous
 8 consultants and audit reports, so thanks for
 9 spending \$400,000 of our money on something that we
 10 learned nothing on.
 11 Thank you.
 12 MS. WELLS: Kristy Wells, Incline Village
 13 resident.
 14 Today marks a significant moment for our
 15 community as we receive the results of the forensic
 16 due diligence audit. The report from RubinBrown
 17 reveals a six-month endeavor, costing over \$300,000,
 18 -- but Mick's probably right, it's \$400,000 --
 19 ultimately confirming the absence of fraud. Again,
 20 this outcome, while providing clarity, confirmed no
 21 fraud was found.
 22 The audit has highlighted the issue of
 23 sloppy accounting, a concern previously identified
 24 by Moss Adams and even Raftelis. Sara ran that.
 25 Your insistence on this audit redirected staff from

16

1 their essential duties, exasperating the issues
 2 identified earlier. Our finance department, already
 3 stretched thin, needed support for the Tyler Munis
 4 implementation and bank reconciliations.
 5 The community expected resources to be
 6 focused on those critical tasks rather than being
 7 diverting attention to yet another audit. An
 8 apology to the community for this costly and
 9 redundant project seems warranted.
 10 Moving on, Chair Schmitz deferred the wild
 11 fire mitigation and forced management work from a
 12 previous meeting that was currently under reports,
 13 and she's moved it to general business tonight. The
 14 North Lake Tahoe Fire Protection District's work on
 15 IVGID land is valuable, providing a crucial service
 16 and approximate cost of \$42 per year per parcel.
 17 What needs to be discussed? They are keeping our
 18 community safe.
 19 If you're truly committed to making a
 20 positive impact, you should focus your efforts on
 21 collaborating with the U.S. Forest Service to
 22 improve the management of their lands within our
 23 community, as many of their lots have yet to undergo
 24 necessary defensible space work.
 25 I also have concerns about the proposed

17

1 revisions to District Policy and Procedure 142,
 2 Resolution 1898, which suggests that trustee's
 3 involvement is to be made in senior-level
 4 interviews. The General Manager, as the sole
 5 employee of the Board, should maintain autonomy in
 6 building their team. Past criticisms from some
 7 trustees towards staff underscore the risk of
 8 complications and conflicts if trustees are now
 9 involved in these hiring processes. A
 10 reconsideration and removal of this proposal from
 11 the agenda would align with maintaining effective
 12 governance boundaries.

13 Finally, I observed a gap in the reports
 14 to the Board. While each director has submitted a
 15 status report, ski and golf have not, and, notably,
 16 there is no report from General Manager Magee. As,
 17 again, the Board's only employee, transparency
 18 regarding the General Manager's recent activities
 19 and priorities is crucial. The absence of this
 20 information represents a significant oversight. I
 21 would like to know how he spends his time,
 22 especially when working remotely.

23 Thank you for your attention to these
 24 matters. As always, the goal is to ensure our
 25 community's best interest are at the forefront of

18

1 our governments.

2 MR. DOBLER: Cliff Dobler, 995 Fairway.
 3 According to the five-year capital plan
 4 under general business G 5, the District intends to
 5 spend 45.4 million over the next five years on
 6 community service and beach projects. Assuming
 7 their rec fee remains constant at 6.6 million per
 8 year and after adjusting for 1.8 million expected in
 9 annual operating losses, only 4.8 million per year,
 10 or 23.3 million over the five years will be
 11 available for capital projects. That's a shortage
 12 21.1 million.

13 Some will say that the two funds will have
 14 15.7 million in excess cash at the end of 2024, but
 15 after reductions for the 3.1 million in carryovers,
 16 projects, and board policy reserves of 9.2 million,
 17 only 3.3 million will be left. Those big reserves
 18 have suddenly vanished.

19 To make matters worse, the spending is
 20 only a half-baked pie. Certain large projects were
 21 removed or have been pushed off the past five years.
 22 There is a staggering 21.1 million more needed as
 23 follows:

24 A million dollars for a dog park. That
 25 was a number one priority. 2 million to replace a

19

1 grill at Village Green, 3.3 acres, a true disgrace.
 2 \$550,000 shortage for the Rec Center parking and
 3 paving. 2.2 million shortage for the Champ Golf
 4 Course cart paths, which is near death. 3.2 million
 5 shortage for paving Ski Way and Diamond Peak
 6 parking. This is a massive project with over
 7 538,000 square feet of paving. The total cost will
 8 be at least 10 million. Slope stabilization will be
 9 a major issue. Two trustees have the desire to
 10 spend 16 million dollars on the Incline Beach
 11 building. The shortage is 8.2 million, and will
 12 probably be approved by the new board. Snowflake
 13 Lodge is estimated at 10 million, which would be 4
 14 million short. In 2015, the Diamond Peak master
 15 plan estimates costs were 6.2 million. That was
 16 nine years ago.

17 The combined five-year capital plan should
 18 really be 66.5 million. With only 24.3 million for
 19 rec fees, a shortage of a mere 42.2 million over the
 20 next five years.

21 The fees would have to increase by \$1,821
 22 per year, per parcel, or 233 percent. I am sure the
 23 residents will be overjoyed to pay the hefty sum of
 24 \$26 million for two restaurants that will not make
 25 one thin dime. The poor workers will always get

20

1 soaked when blind spenders take the --
 2 (Expiration of three minutes.)

3 CHAIR SCHMITZ: Any other comments here in
 4 the room? Seeing none, we'll go online.

5 MR. KATZ: Good evening. This is Aaron
 6 Katz.

7 Again, I asked the Board, what don't you
 8 understand? Again, we see financial
 9 irresponsibility. We won't have the financial base
 10 to continue to run the District the way we're doing,
 11 nor the population in comparison to the size of
 12 facilities.

13 The due diligence report is scathing.
 14 Maybe it doesn't talk about fraud, but that does not
 15 mean it's not scathing. I'm sure Michaela is going
 16 to say it's water under the bridge. Well, no isn't.
 17 When do we learn? When do we change our behavior?
 18 It never happens, and that's why we're in the mess
 19 we're in.

20 I say it's gross incompetence for
 21 many years, and now there's no remedy other than to
 22 spend hundreds of thousands of dollars more on new
 23 recommended personnel and new modules to our Tyler
 24 Munis Enterprise resource planning system. Plus
 25 hundreds of thousands more for new servers, which

21

1 are on the agenda. Plus \$500,000 more for a new GM.
2 You can't keep using the rec fee to cover your
3 irresponsible overspending when they have nothing to
4 do with making our facilities available.
5 I again say it's time to close shop. And
6 to Mr. Homan and Ms. Jezycki, you have no clue what
7 you're getting into. I just heard Mr. Homan say
8 we're a quasi public agency. No we're not,
9 Mr. Homan. Understand what we are. It's
10 irresponsible statements like that that make people
11 think we're not government. That's what we are.
12 And then what about all our increased,
13 massive personnel costs? Start the process to turn
14 back this district to the county. They are far more
15 equipped to deal with the issues we're trying to
16 deal with.
17 Thank you.
18 MR. WRIGHT: Frank Wright, Crystal Bay.
19 Tonight on the agenda, we're going to talk
20 about golf clubs. And, Mr. Homan, we now understand
21 why you're running for the board. You want to
22 protect your golf clubs. You want to protect
23 stealing from the people who live here, and I mean
24 stealing. You're making the people who live here
25 subsidize your golf club's tee times, your low

23

1 people like Mr. Homan on the board who is going to
2 go after just what he wants and could care less
3 about the rest of the stuff around.
4 Let's look at the next policy we're going
5 to change, and that is the general manager hiring,
6 unilaterally without any oversight, directors and
7 managers of the District. That's incredible. Who
8 gave away that power from the Board? The Board has
9 no ability to look at who is being promoted and how
10 they are being promoted and if they even should be
11 promoted. That's just insane. It's gone on for so
12 long that no one's done anything about it.
13 Well, it's time to change. It's time for
14 the people in this community to realize our money is
15 going out the window, big time, and there's nobody
16 looking at the finances that's going to fix all this
17 stuff, we just keep pushing down the road, we don't
18 do anything. I think Mr. Dobler pretty much said it
19 all. You can't finance it all. Mr. Katz just
20 backed it up, you can't finance it.
21 And crap like Mr. Homan wants to put out
22 is ridiculous. But then if you vote him in, have at
23 it. By the way, I'm a trustee candidate for this
24 next election. I will fix this place.
25 Thank you.

22

1 rates, your whole involvement, and you're worried
2 about giving and having the names and the members of
3 these golf clubs exposed. And we know who they are,
4 well, 52 percent of the golf clubs members, before I
5 raised the issue, didn't live here. They were using
6 our tee times and manipulating the system so they
7 could get on our golf courses early in the morning
8 when we couldn't, and now you want to keep that
9 gravy train rolling.
10 Well, people in the community, if you like
11 that kind of crap, go ahead and vote Mr. Homan in.
12 Let's go to the audit. \$400,000 was paid
13 to this agency to come in here and to uncover things
14 that are wrong here. How long is it going to be to
15 collect \$400,000 from the lack of oversight of all
16 the money that is being wasted in this community?
17 Whether it's fraud or not fraud, it's money that is
18 being wasted, and we can recover that money now that
19 we understand how it's being wasted. So was it a
20 good investment? I'm afraid so. So get off that
21 kick.
22 Somehow, somewhere, sometime, someplace
23 the people in this community are going to understand
24 that the golf clubs and special interests are
25 running or community. That's how we end up getting

24

1 MEMBER SWENSON: Good evening. My name is
2 Harry Swenson, and I'm a candidate for trustee of
3 Incline Village and Crystal Bay.
4 I'm a 10-year, full-time resident on lower
5 Tyner, and I've been coming to the community since I
6 was in grade school in the late 60s. I feel very
7 fortunate to be able to wake up every morning in
8 this wonderful place.
9 I come before the Board due to seeing
10 Ordinance 7 is on the agenda. While being at the
11 Veteran's Day pancake breakfast last week, clearing
12 and cleaning tables, I met with several individuals,
13 some of which expressed similar difficulties with
14 the current pass/punch card policy. They told me
15 how difficult it was to have a large extended family
16 up here for our wonderful 4th of July activities.
17 The problem was the complexity these grandparents
18 face when trying to get their families on the beach.
19 I believe that I too will face these difficulties in
20 a few years once we have grandchildren if we're
21 lucky enough. I also am facing it now with a visit
22 from my extended family at the end of July.
23 I know that Ordinance 7 was modified to
24 possibly reduce congestion on the beaches, but had
25 the unintended result of making it overly complex

25

1 for members of our community that have large
 2 extended families, especially when the grandparents
 3 cannot join them here. I think you may be able to
 4 elevate this challenge by simply specifying that
 5 each parcel is allowed eight, unrestricted Picture
 6 Passes, which will mitigate the issue and possibly
 7 add to an economic benefit by some of the extended
 8 family members buying more guest passes and enabling
 9 them to use our beaches and not going to Sand Harbor
 10 and elsewhere, like I once did when we used my
 11 wife's stepmother's condo in the 90s.

12 Now on a completely different subject, it
 13 has come to my attention there are lies being spread
 14 from the community regarding my candidacy. I am
 15 currently a self-funded candidate, I do not have a
 16 PAC asking for contributions. I do not have any
 17 fundraisers or requesting anybody to raise funds for
 18 me. I do not have any STRs to support me. I am
 19 simply a retired engineer and the executive manager
 20 from NASA that saved his money to be able to live in
 21 this community. I am running for trustee simply
 22 because I love this community, and I believe I could
 23 use my extensive management expertise to assist in
 24 its continued growth.

25 Thank you for your time. Good evening.

27

1 look ahead to the month of July that we will
 2 continue to do in the following reports.

3 As noted in public comments, staff has
 4 noted -- or staff will note that the golf operations
 5 status report was left out of the packet materials,
 6 and staff will make plans to make that report
 7 available as soon as possible.

8 Also in the report this evening is your
 9 public records log, beginning on page 25 of the
 10 packet.

11 Happy to answer any questions the Board
 12 may have. Thank you.

13 CHAIR SCHMITZ: Thank you. I would just
 14 like to thank staff for putting the time and the
 15 effort into these reports. Hopefully my fellow
 16 trustees find them informative, not only in
 17 reflecting back, but looking forward as what is the
 18 accomplishments that is we can expect to see.

19 Are there any questions or comments for
 20 Mr. Bandelin or any members of staff at this time?

21 Seeing none, we will move on.

22 I have one question for legal counsel on
 23 the public records log. Is it acceptable to ask for
 24 people's names? Because it seems like sometimes
 25 we're just getting, perhaps, an email address as

26

1 MR. BELOTE: Chair, that was our last
 2 public comment.

3 CHAIR SCHMITZ: Moving on to approval of
 4 the agenda.

5 D. APPROVAL OF AGENDA

6 CHAIR SCHMITZ: Are there any requests for
 7 modifications to the agenda?

8 Seeing and hearing none, we will move on
 9 and accept the agenda as published, move on to item
 10 E.

11 E. REPORTS TO THE BOARD

12 E 1. General Manager's Monthly Status Report

13 CHAIR SCHMITZ: I believe that
 14 Mr. Bandelin may be online. Oh, he is.

15 Mr. Bandelin, we hope that you are feeling much
 16 better very quickly.

17 MR. BANDELIN: Chair, member of the Board,
 18 as stated, Mike Bandelin in for the absent District
 19 General Manager Magee.

20 The report that you have this evening
 21 contains venue the department reports for the month
 22 of June. And staff will note that we have also
 23 included additional reports from the past, including
 24 administrative services, marketing, and IT. In some
 25 instances, the venue staff's report reflect on a

28

1 opposed to a person's name who is submitting a
 2 request. Is that -- I thought that was part of what
 3 was required with public records request is to
 4 identify who is requesting it.

5 MR. RUDIN: Yeah, I don't know that
 6 there's a requirement that we disclose or categorize
 7 or publicize what public records we receive. I
 8 think this log already does list the requester by
 9 name.

10 CHAIR SCHMITZ: It doesn't on page 33.
 11 There's two public records requests from "Kat at the
 12 lake."

13 MR. RUDIN: Yeah, and if those are
 14 received by email, staff may not have that
 15 information.

16 CHAIR SCHMITZ: And it is not a
 17 requirement to identify yourself when you commit --
 18 when you submit a public records request?

19 MR. RUDIN: Not that I'm aware of, no.

20 CHAIR SCHMITZ: Moving on to to E 2.

21 E 2. Ordinance 7 Report

22 CHAIR SCHMITZ: The report that was
 23 produced on pages 34 to 52 of the board packet, the
 24 Ordinance 7 punch card report.

25 We did -- up here at the table, we did

29

1 receive an updated spreadsheet with columns that are
 2 a little bit more explicit as far as what the passes
 3 are. And the material that is in here is from the
 4 past.

5 One thing that I think is important for
 6 all of us trustees to understand is that these
 7 numbers are not the total numbers outstanding, for
 8 example, of Picture Passes. This is only a record
 9 of what was issued in that calendar year. It's
 10 not -- this is total number. I think there's
 11 something like 19,000 Picture Passes.

12 So I will ask do we have any questions
 13 relative this report?

14 TRUSTEE TULLOCH: I think there's lots of
 15 information about what's going. I don't see any
 16 financials whatsoever for the beach here.

17 MS. BAHLMAN: Pandora Bahlman, I'm the
 18 manager at the Recreation Center.

19 On the request for different reports, they
 20 came in kind of at different times. The bigger bulk
 21 of this was back in December when Adia presented.
 22 And issuance, I guess, that was just the way the
 23 question was requested.

24 However, I was told today that any
 25 information or any reports you want or even if you

30

1 want that monthly, if we could sit down, probably
 2 the Chair, Sara, and you show us what reports, and
 3 they will form them for you, create them for you, so
 4 that it can be an automatic monthly report that
 5 you'll get, whether it's a revenue, a past issuance,
 6 purchase report, whether it's the visitation at the
 7 beach. Because of these statistics are really
 8 important and they're great, but what are they
 9 leading to, what is the goal, and what solution are
 10 we trying to find?

11 When you go into revenue, is that going to
 12 make a difference in the demand at the beach?

13 CHAIR SCHMITZ: What the prompted this
 14 report to be on the agenda -- and I'm going from
 15 memory -- is that Ordinance 7 states that in
 16 March of every year, the Board is supposed to be
 17 getting a report on the number of cards issued, what
 18 have you, and part of the reason for doing that is
 19 to evaluate the changes that we made a couple
 20 of years ago, which was limiting the number of punch
 21 cards that could be purchased, that sort of thing.

22 This request has been on the to-do list
 23 since March. This is what staff had produced for us
 24 to review. It is not a comprehensive beach update,
 25 season update. It was purely the report so that we

31

1 could see how many of the various types of cards
 2 have been issued, and had for us, as a board, to
 3 determine whether the changes that we had made to
 4 the Picture Passes, punch cards in the combination
 5 thereof, if it was working for the community for
 6 reducing crowding at the beaches and working for
 7 staff. That is sort of the reason behind this
 8 particular report.

9 Going forward, we would need to get
 10 financial reports from the beaches.

11 MS. BAHLMAN: We would tailor make those
 12 for you. If we can figure out a day, which right
 13 now during prime season is hard, or even just a
 14 couple hours, carve it out. After you all talk to
 15 each other about what information you really want,
 16 we'll create templates, and then you could get a
 17 monthly report and it might be a lot easier than
 18 just sorting through so much information.

19 Then when we're comparing -- these are
 20 just observations I made -- visitation, the years
 21 are so different because of being in COVID, the
 22 purchase of passes, or prior to COVID how many
 23 passes were allowed to be purchased, the products --
 24 we had 11 products in the years prior to '22, and
 25 now we only have four. Since Adia has taken over

32

1 the reporting and the products, it's been
 2 simplified, and it's much easier to read and much
 3 easier to understand.

4 CHAIR SCHMITZ: One of concerns, if you
 5 look at the very first column that we have, I'm only
 6 going to be using the '23 and the '24 because the
 7 top line of our spreadsheet is just one month of
 8 data, but notice how it goes from 5,500 Picture Pass
 9 issued to 7,300 Picture Pass issued, I might say,
 10 wow, that's a big change.

11 However, without knowing how many cards
 12 are total outstanding, it might not really tell the
 13 right picture. I think that we should have the
 14 total number outstanding of, specifically, the
 15 Picture Passes so that we can understand where we've
 16 had a 2,000 increase or whether it just so happened
 17 that you had lot of them expire that year.

18 MS. BAHLMAN: That's what it is, the
 19 difference between issued and active.

20 TRUSTEE TONKING: Follow-up on that. If
 21 you're passes issued, is that also if it was expired
 22 in that year?

23 MS. BAHLMAN: It could be like new
 24 property owners or expired. And then we have
 25 different expirations, so sometimes it's six months,

33

1 sometimes it's five years.

2 It never can be -- any given day, there

3 can be, the active passes, could be a different

4 number and so could the issued passes depending on

5 how many we have to issue at that particular moment

6 in time.

7 It's just a -- when you talking, Sara, I

8 think you were saying, yeah, all of you guys want to

9 know how we can help with the demand at the beach

10 when it's really packed. My personal opinion, and I

11 have been here 45 years, we have about ten days

12 a year where we are impacted, usually on Saturdays

13 or holiday. And maybe we could do a workshop just

14 to figure out an operational function to fix those

15 demands, rather than changing the ordinance every

16 time, because I think you found a pretty solution at

17 this point with restricting how many you can buy.

18 But when I hear the other people talking

19 about their families and visitors and the need to

20 get them on the beach, I totally feel empathetic.

21 We all live here to enjoy this property with our

22 family and friends, not just as a single person or a

23 loaner.

24 CHAIR SCHMITZ: Thank you for putting this

25 together.

34

1 TRUSTEE TONKING: I have more of a

2 suggestion for the Board. I really appreciate the

3 proposed operational improvements. I think we, as a

4 board, have also heard a bunch about the family tree

5 issue, trying to figure out how to get the correct

6 number of passes.

7 And so I'm suggesting that on the August

8 14th meeting when we talk about Ordinance 7, maybe

9 we can have a deeper conversation about what's going

10 on in terms of the passes and all that, that we are

11 not restricting people.

12 MS. BAHLMAN: I think that would be an

13 excellent idea. Or even do a workshop separate from

14 the meeting because I think you're limited in time,

15 you have many subjects you want to talk about. We

16 don't even really have some of the data that you

17 want, and by the time we get here with the data,

18 then you met, a lot of time to think about the data

19 going, oh, I wish you had this.

20 CHAIR SCHMITZ: We will add that. I made

21 a notation for our long range calendar to just recap

22 on these numbers.

23 And give us, also, the total issued so

24 that we can really understand the fluctuations.

25 TRUSTEE TONKING: And then any caveats or

35

1 complaints that staff is hearing about the issue,

2 that would be really helpful.

3 CHAIR SCHMITZ: That will be on August

4 14th.

5 MS. BAHLMAN: Sometimes it's anecdotal

6 rather than data. Some of our other staff got to go

7 down and experience 4th of July and different

8 things, and it was really eyeopening to them. But

9 in most cases, it was actually kind of fun and

10 exciting to have that many people at the beach, as

11 long as we don't have it every day.

12 TRUSTEE TULLOCH: A question and a

13 suggestion on your reporting.

14 I think what would be helpful if we see

15 the total active numbers, the numbers that have just

16 been reissued and the numbers that are completely

17 new issues, that will give us a much better feel for

18 what's actually happening. And also --

19 MS. BAHLMAN: Total active and new issued

20 during that period?

21 TRUSTEE TULLOCH: Issued and reissues,

22 renewed, basically, since -- I got turned away at

23 the beach a few weeks ago when it's -- I never -- I

24 was told.

25 MS. BAHLMAN: You didn't know about the

36

1 five-year thing?

2 TRUSTEE TULLOCH: There was no email sent.

3 But, yeah, the other question, on page 45,

4 remote access? What's the remote access visits?

5 Clarify that one.

6 MS. BAHLMAN: That was an interesting

7 thing. That was -- 45? Oh, 55. 45. It had to do

8 a lot with picnic reservations where they paid for

9 them up at the Rec Center rather than accessing it

10 down at the booth, for the host booth. Yeah.

11 TRUSTEE TULLOCH: Ten percent of visits?

12 MS. BAHLMAN: Right. Yeah, I would say

13 most of those are all just reservations or picnic

14 reservations.

15 CHAIR SCHMITZ: Any other questions?

16 Moving on E 3.

17 E 3. Research of Management Firms

18 CHAIR SCHMITZ: Verbal report and update

19 regarding the research on management firms.

20 Requesting member is Director of Human Resources

21 Ms. Feore.

22 MS. FEORE: Following the directive

23 received at the June 26th meeting, I reached out

24 to -- I did a lot of research. This is unique so it

25 took me a minute, but I did find ten separate

37

1 companies ranging from management companies to
 2 executive recruiters, temp placement, things like
 3 that.
 4 To date, three have notified me that they
 5 don't provide those services or are ill equipped to
 6 work -- and I think part of the turnoff is that we
 7 are a government entity, and I think that's, maybe,
 8 putting some folks off, even though I have stressed
 9 the need for business acumen. Four have not yet
 10 responded. One provided me a contact name today, so
 11 I'm going to be reaching out to them in the next
 12 couple of days. And then I have two meetings
 13 scheduled.
 14 And so what -- in speaking with the two
 15 that had replied back and said, yes, I think we have
 16 services that would meet your needs, I was
 17 struggling to articulate what it was that we were
 18 looking for. My recommendation would be -- it's the
 19 Board's discretion -- that, perhaps, Chair Schmitz
 20 -- I'm volunteering/holding you -- perhaps join me
 21 in some of those meetings so that we can ensure that
 22 the messaging is clear and accurate and articulate
 23 and they know -- they have a good idea of what it is
 24 that we're looking for.
 25 My plan is with all this, barring

39

1 all of these companies. I'd been given some
 2 information by our general counsel, and I haven't
 3 had a chance to review all of that. That will be
 4 added to the list as well.
 5 Then I had one person, actually, just
 6 today just in the last half hour reach out to me
 7 randomly and say, hey, listen to the last board
 8 meeting, and I think can help. That's also going on
 9 the list as well.
 10 CHAIR SCHMITZ: I'm happy to assist with
 11 this. We need to move quickly here. We have
 12 limited time and we want to have some sort of an
 13 overlap with Mr. Magee. Really, time is of the
 14 essence. If I'm able to help in any way, I'm happy
 15 to do so. But I will be representing what the Board
 16 is trying to accomplish.
 17 MS. FEORE: Yes.
 18 CHAIR SCHMITZ: And I think that some of
 19 the materials that we have tonight in this forensic
 20 due diligence audit will be instructive for people
 21 as well.
 22 MS. FEORE: I look forward to your
 23 schedule, then.
 24 CHAIR SCHMITZ: Moving on to consent
 25 calendar.

38

1 emergencies beyond my control, is to have some more
 2 detailed information to provide or perhaps even
 3 proposals to provide to the Board at our next board
 4 meeting.
 5 CHAIR SCHMITZ: Thank you.
 6 Questions?
 7 TRUSTEE TULLOCH: Do you think you can get
 8 together with Chair Schmitz before the next board
 9 meeting to actually do some more analysis of those
 10 responses you've had?
 11 MS. FEORE: I will make myself available.
 12 This is -- I have two high priorities and this is
 13 one of them. I will make myself available.
 14 TRUSTEE TONKING: You said you also
 15 reached out to recruitment firms as well?
 16 MS. FEORE: Yes. It was three recruitment
 17 firms, and of those three, specifically was C Suite
 18 temp placement.
 19 CHAIR SCHMITZ: Did you also have some
 20 names that had been provided and how did that
 21 follow-up go?
 22 MS. FEORE: I have not yet followed up. I
 23 am still working my way through the list.
 24 When I started this process, I was working
 25 at home, and so with my notes I started researching

40

1 F. CONSENT CALENDAR
 2 F 1. Meeting Minutes 5/31/2024
 3 F 2. Server Equipment Upgrade
 4 CHAIR SCHMITZ: Pages 53 through 106 of
 5 the packet, meeting minutes and purchase order
 6 agreement.
 7 TRUSTEE TONKING: I move that the Board
 8 approve the calendar.
 9 TRUSTEE NOBLE: Second.
 10 CHAIR SCHMITZ: Motion's made and
 11 seconded. All those in favor?
 12 TRUSTEE TONKING: Aye.
 13 TRUSTEE TULLOCH: Aye.
 14 TRUSTEE NOBLE: Aye.
 15 CHAIR SCHMITZ: Motion passes, 4/0.
 16 Consent calendar is approved.
 17 Moving on to general business.
 18 G. GENERAL BUSINESS
 19 G 1. Forensic Due Diligence Audit
 20 CHAIR SCHMITZ: Item Number 1, update on
 21 the due diligence audit provided by RubinBrown.
 22 Requesting trustee, Mr. Tulloch. And there was
 23 supplemental material posted on the District's
 24 website today, and we have the materials as well, as
 25 a board.
 I'll hand the floor over to you, Trustee

41

1 Tulloch.

2 TRUSTEE TULLOCH: Tom, thank you, first,

3 to your team for the work that you've put into this,

4 and thank you for this report. It's hot off the

5 presses, so I understand not all the Board has not

6 had probably time to go through it in depth. You

7 have got a brief presentation for us, then you will

8 be taking some questions.

9 MR. ZETLEMSL: My name's Tom Zetleml, I'm

10 a partner in the consulting group at RubinBrown

11 specializing in forensic accounting.

12 I believe I've met each of you either in

13 person or via Teams at some point during this

14 engagement, and I want to thank each of you on

15 behalf of our team. And all the other folks that we

16 interviewed and/or who provided us with information

17 throughout this process. We appreciate everybody's

18 input throughout the process.

19 Joining me from RubinBrown are other

20 members of the team that worked extensively on this

21 engagement. Those are Nathan Krull, who is also a

22 partner in our consulting practice, specializing in

23 risk services, Keith Oxman, who is a manager in our

24 consulting practice, specializing in risk services,

25 and Kent Roth, who is a consultant specialized in

42

1 forensic accounting in our team.

2 For purposes of this evening, our plan,

3 based on discussions with Trustee Tulloch, is to

4 present our high-level findings and allow the Board

5 to digest those findings, and if needed to come back

6 at a later date to answer any follow-up questions

7 that you have.

8 We have quite a number of objectives and

9 recommendations based on our work, so we thought

10 doing a high-level walk-through on the highest risk

11 issues would be the most productive way to proceed

12 this evening.

13 Before we get into those findings, we just

14 wanted to refresh on the scope which covered the

15 period July 1st of 2020 to June 30th of 2023, and

16 that also scope included the following:

17 Interviews of the Board of Trustees as

18 well as several others in various positions within

19 IVGID, analysis of vendor disbursement, review of

20 vendor award process, analysis of credit card

21 transactions, review of certain aspects around

22 financial reporting including capital expenditures,

23 financial statement analysis, cash handling

24 procedures, review of certain whistleblower and

25 other complaints, email review and a fraud risk

43

1 assessment.

2 So there's a pretty expansive scope. With

3 that overview, I'm going to hand it over to Nathan

4 to start walking through our findings at a high

5 level, and then we will go through some of the

6 specific higher risk findings. Before I hand it

7 over to Nathan, any questions from the Board or

8 things you wanted to chime in on before we get

9 started?

10 TRUSTEE TONKING: Quick procedural

11 question. I do hope that you will be coming back

12 because having less than 24 hours to read this was a

13 little short.

14 With that also being said, is this a

15 draft? Because I do have comments on things that I

16 feel explanations were not there, and so I was

17 wondering if this was your final product or things

18 that you're willing to take suggestions?

19 MR. ZETLEMSL: It's a preliminary and

20 draft for a reason. To the extent that you have

21 points of clarification or you have questions, we're

22 certainly willing to take those into consideration

23 before we finalize things.

24 CHAIR SCHMITZ: Could you email us, as a

25 board, with the contact information so that we have

44

1 information of how to contact you with questions and

2 who the right person is to reach out to relative to

3 this? That would be helpful because I too had a

4 couple things that I wanted to inquire about just

5 offline.

6 If you could give us the contact

7 information, that would help.

8 MR. ZETLEMSL: We will circulate that

9 through Trustee Tulloch, but Keith Oxman has sort of

10 been the main point of contact from a liaison

11 standpoint. We will get you his contact

12 information. We welcome any questions and

13 observations and thoughts from this group.

14 MR. KRULL: Overall, as it says in the

15 (inaudible), everything in this presentation this

16 evening is pretty reflective of that report and

17 items in there. And overall status, basically, we

18 concluded there was a high risk of fraud and abuse,

19 given basically a lack or loose internal control in

20 the structure and culture, that's in design and the

21 operation both.

22 We did not see any outright fraud,

23 however, as we get into some of the particular

24 findings, as it says in the second bullets, there

25 was lack of following of written policies and

45

1 procedures, lack of internal controls in general,
 2 and just, in a sense, mismanagement of district
 3 funds.
 4 At the executive level, the first priority
 5 is basically working to, again, enforce basic rules
 6 and regulations that are there, establish a good
 7 internal control structure, have the Board with the
 8 GM, the GM with senior management, so on so forth,
 9 to establish the tone at the top and that message
 10 down and establish a good internal control and
 11 reporting structure.
 12 There are a lot of recommendations
 13 throughout the report that you, no doubt, have at
 14 least had a chance to glance at this point that talk
 15 about specifics to some those, and you, again, we'll
 16 open up following answering any questions on that.
 17 CHAIR SCHMITZ: I want to make a comment
 18 on that, if I may, if you will back up.
 19 We've had a lot of discussion about
 20 internal controls as it relates to our financial
 21 reporting, but when I read this report, you're
 22 talking about a lack of internal controls sort
 23 systemically across the District from our point of
 24 sales systems on.
 25 So when you're talking about that, it is

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1 present there were 41 observations in the report
 2 that were noted. Tonight, we're talking about those
 3 high-risk items, which represent 16 of those in
 4 moderate categories 12, and then low fraud risk is
 5 13.
 6 Other high items we wanted to talk about,
 7 we grouped those into six different categories to
 8 try to consolidate down some of the items and the
 9 comments here this evening.
 10 As you see, Tyler Munis in and of itself,
 11 couple vendor disbursements, handling cash, cash
 12 reconciliations and some different things along
 13 those lines, capitalization of assets, procurement
 14 cards, and then basically created another category
 15 which captures a few other items in that bucket. We
 16 will get into specifics of those. Keith and
 17 Mackenzie will be discussing some of those in a
 18 little more detail.
 19 MR. OXMAN: We will move into some of the
 20 other key, high-risk areas that we wanted to
 21 highlight for you in Tyler Munis. As you've heard,
 22 the first and very key are for improvement.
 23 I, myself, am familiar with system. I
 24 have worked with other clients that utilized Tyler
 25 Munis successfully. During this review, I was able

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1 much more of a broad statement; is that correct?
 2 MR. OXMAN: That is correct. There are,
 3 certainly, some systemic issues. We'll talk about
 4 Tyler Munis in just a minute. No doubt, you've
 5 probably seen some of the sale comments in there,
 6 how the point of sales system ties into or doesn't
 7 tie in with Tyler Munis use of manual -- basically,
 8 manual spreadsheets as opposed to the system,
 9 different things like that. All of those, in a
 10 sense, aggregate to -- basically it creates an
 11 internal control structure that is ineffective,
 12 along with, I guess, without having the right manual
 13 processes in place.
 14 CHAIR SCHMITZ: Thank you.
 15 MR. ZETLEMSL: It's not to say -- what we
 16 didn't want to say is that there are no internal,
 17 like, that there are no controls at all in place.
 18 Taken in their aggregate, all of these
 19 issues that we've identified and that are
 20 delineated, they sort of collectively have created
 21 in internal control environment that is ineffective.
 22 It's sort of, through all of these issues, it has
 23 become systemic because of the additive nature of
 24 the issues (Zoom audio drop).
 25 MR. KRULL: Second slide here, we want to

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1 to do a little bit of comparing of my experience
 2 with your experience.
 3 During or interviews and during the work
 4 we did, we learned, starting with the conversion in
 5 2022, we went through -- today it's been
 6 unsuccessful due to the execution of the
 7 implementation. You're having trouble getting
 8 reporting, consistent reporting, and even looking at
 9 subsidiary reporting on your POS systems, they are
 10 not always reconciled, they don't agree with Tyler
 11 Munis. And when we have requested some extracts of
 12 Tyler Munis, we were not able to receive that data.
 13 Another example is IVGID staff could not
 14 figure out how to make payments out of the Tyler
 15 Munis system until January of 2023, and continued to
 16 make payments out of the Enterprise system
 17 simultaneously entering invoices to both accounting
 18 systems, which I've never seen before in my career.
 19 Finally, there are certain IVGID
 20 departments that are tracking activity out of the
 21 Tyler Munis system in Excel instead of utilizing the
 22 system. During our interviews with Public Works and
 23 discussions that team, we found that is very common
 24 for that area. We're not sure about the reliability
 25 of updating Tyler Munis from outside source such as

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1 Excel that don't interface and have to be updated
2 through manual journal entries.
3 That would summarize our take on Tyler
4 Munis. Any questions?
5 CHAIR SCHMITZ: I have a question. This
6 goes back many years, if I'm correct, I did not vote
7 for this to be implemented because staff was going
8 to take on and do it themselves. And being a former
9 IT executive, I know that those usually result in a
10 failure. Is it -- this is not because of staff's
11 fault, it's that you can't do one job and work on
12 converting a system, it's just too much work.
13 So if we reflect back and look at the
14 lessons learned with this, should our takeaway on
15 the lessons learned be that when we have a major
16 system conversation, we should hire external
17 resources to actually implement the system and not
18 assume staff is going to do this while they are
19 trying to do their jobs at the same time? Is that
20 one of the biggest takeaways?
21 MR. ROTH: I think that's reasonable.
22 That's a fair statement, yes.
23 CHAIR SCHMITZ: And where are we now? I
24 know we've put so much emphasis -- are we finally on
25 solid ground with Tyler Munis? Is there still more

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1 But I do, actually, on the Tyler Munis
2 question, I went back and looked as well into the
3 notes because I was not part of the board at the
4 time of this decision, and staff did say -- both
5 former trustee Wong and Schmitz both asked if the
6 staff had the time in which to do it and if it was
7 feasible.
8 But my question is do you think there was
9 any issues converting with our systems because we
10 had such old systems and a lot of them didn't talk
11 to each other, or is that something you normally see
12 when people convert these, that that's not an
13 outlier?
14 MR. OXMAN: In my experience, the age of
15 the previous systems would have been comprehended in
16 the implementation plan as far as any procedures
17 necessary to convert data. So I'm not sure that is
18 a huge factor.
19 MR. KRULL: If there was an effective
20 pre-implementation checklist and sensible approach,
21 they would have looked at data migration, looked at
22 how that's coming over. Part of the
23 pre-implementation is how it counts math from the
24 old system to the new system, what additional
25 functionalities does the new system have that the

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1 we need to do, and, as a board, do we need to
2 authorize additional resources, what have you, so
3 that we can get these issues taken care of?
4 MR. OXMAN: We're not aware of any.
5 MR. ZETLEMSL: I was going to say
6 throughout this process, we sort of had
7 conversations, primarily with Bobby, about, you
8 know, where do things stand, and it was our
9 understanding that he, and I believe Adam, were
10 working very diligently in sort of rectifying the
11 issues with Tyler Munis. Where that stands exactly
12 as we sit here today, we don't know, but it was
13 certainly a very high priority for Bobby and Adam.
14 I'm sure it's in a better spot than it was
15 as of our scope period, but whether it's exactly
16 where needs to be, we don't know.
17 CHAIR SCHMITZ: Thank you.
18 TRUSTEE TONKING: Building off that, Chair
19 Schmitz, I do hope we can have staff review this and
20 have a deep-dive conversation. I think that -- I
21 have a lot of questions that are more staff related
22 since this scope is very much many of the findings
23 that we've found in the past because it's based off
24 the past, things that we've already known, in some
25 ways.

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1 old system does not.
2 Typically, the data migration issues are
3 not as large as basically having all of the other
4 pieces set up and testing to make sure they will
5 function as intended. There's a lot to goes into
6 it.
7 And to Trustee Schmitz' point, I think,
8 you know, you can do it with employees, you can do
9 it completely outsourced. Probably the best
10 combination is a team of both, basically, that are
11 solely dedicated to that, somebody that knows the
12 business, knows the operations of IVGID, along with
13 somebody that knows the systems.
14 So, I can't say that it was entirely a
15 data migration issue. I don't know too much
16 specifically about the implementation,
17 pre-implementation steps that were taken, but that's
18 just a little bit of background from our experience.
19
20 CHAIR SCHMITZ: I don't see any other
21 questions, so please keep going.
22 MACKENZIE: Moving into our next section,
23 we had two different observations over vendors
24 disbursements.
25 Throughout our review, we notice there is

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1 a lack of segregation of duties within the vendors
2 disbursement process. If we look at the chart
3 above, the first row of (inaudible) of approver,
4 there were three percent of the disbursements, or
5 \$2 million of disbursements that had no approver
6 where the disbursement was sent to the vendor.
7 Looking at the second row, again, there was 3
8 percent of the disbursements, or \$2 million where
9 the creator and the approver of the disbursement was
10 one individual at IVGID.
11 Additionally, as Keith mentioned in the
12 last slide, the Tyler Munis system has caused
13 difficulties at exporting data. Given the last row
14 of our chart, you can see there that there is \$10.6
15 million or 16 percent of the disbursements where we
16 were not able to obtain who the initiator or the
17 approver was, given the lack of data from within the
18 Tyler Munis system.
19 Additionally within our disbursement
20 testing, we made selections for disbursements to
21 ensure the validity of the vendor and the amount was
22 appropriately paid to the vendor. In doing so, we
23 found selections where there was no disbursement
24 support tied to the disbursement, and we also found
25 selections where there was no third-party support,

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1 know who paid we, just don't know what the approval
2 workflow is.
3 CHAIR SCHMITZ: How do you research things
4 like this? With this information, what is it -- how
5 do you dig into this to say this is okay or not?
6 MR. ZETLEMSL: Well, this was area, as you
7 can imagine, where we followed up repeatedly to try
8 to get additional information to shore up as much of
9 this as we possibly could. And with back and forth,
10 we did get some additional information, but this
11 reflects where we were when we were kind of maxed in
12 terms of what was available.
13 So to the extent that the data doesn't
14 exist or if there were a team that didn't know how
15 to extract it, we're kind of at the mercy of what's
16 available for us to analyze.
17 But, yeah, this is area of concern for
18 sure.
19 TRUSTEE TULLOCH: Typically this -- the
20 separation and segregation would be programmed into
21 the workflow in Tyler Munis. Would I be correct in
22 assuming that there is a lack of workflow and
23 allocation?
24 MR. OXMAN: Correct. That's not
25 programmed into current use of Tyler Munis. No.

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1 such as a vendor invoice or a bill of lading.
2 The risk with no third-party purport is
3 there is no confirmation that the vendor is real and
4 that the amount paid to the vendor was accurate.
5 This can cause fraud schemes of being overpaid and
6 collusion.
7 Given the last bullet point, we also note
8 since the Tyler Munis implementation in July of
9 2022, there has been no comprehensive review of who
10 has access to the accounting system. Additionally,
11 there has been no review to ensure appropriate
12 access is granted based on the individuals who are
13 at Incline Village.
14 Any questions over vendor disbursements?
15 CHAIR SCHMITZ: Well, it seems like
16 there's lots of opportunities here that you're
17 talking about relative to fraud. I think one of my
18 questions is going to be how do we know and what do
19 we do with all of this?
20 This is seeming like it's -- \$10 million
21 where you have no data available, that's not
22 comforting at all.
23 MR. OXMAN: Agreed.
24 MR. ZETLEMSL: Yeah, we don't -- we just
25 don't know what happened with that template. We

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1 MR. ZETLEMSL: Keep in mind, a lot of
2 these disbursements would have happened in the old
3 system as well.
4 MR. ROTH: You had a mix. Right.
5 TRUSTEE TULLOCH: So long as it didn't
6 happen at the same time.
7 MR. KRULL: I think one thing to keep in
8 mind, as mentioned, reviewing user access. First
9 and foremost, who has access to the system to do
10 what? Can someone initiate and approve
11 transactions, can that person be the same
12 individual?
13 I think you know, in a sense, going
14 through and access review is certainly prudent,
15 revisiting delegation of authority to say, okay,
16 what are approval limits, what -- are those
17 basically the same -- is the one in the system the
18 same was what should be per policy?
19 Again, establishing or adjusting a
20 delegation of authority based off of revisiting
21 that, looking for, again, separation of those
22 duties, potential secondary approval for
23 transactions over a certain amount, different things
24 along those lines.
25 Through the report, basically we did also

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1 some data analytics around the master file, so
 2 basically there were observations and things related
 3 to the master file that tied into disbursements.
 4 You'll be looking for duplicates and vendor names,
 5 addresses, fuzzy logic matches between common
 6 information. Certainly there's some follow-up and
 7 some scrubbing of the vendor master file to do,
 8 which ties into the overall disbursements process.
 9 There are a number of things and recommendations in
 10 the report that basically will help shore up your
 11 cash outflow from a disbursement standpoint.
 12 MR. OXMAN: What is programmed or plugged
 13 into Tyler Munis, without a comprehensive user
 14 access review, that is the first thing has to be
 15 done. It's never been done, according to inquiries
 16 we did.
 17 TRUSTEE TULLOCH: That kind of leads on to
 18 my question. Is there any approval levels
 19 programmed into Tyler Munis or is it just access,
 20 open user access basically?
 21 MR. KRULL: In terms of the scope
 22 period -- I'll go back to the stats up on the page,
 23 during the scope period --
 24 MR. ZETLEMSL: I think his question is
 25 does Tyler Munis have the functionality?

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1 fell by year, and we could probably assess what was
 2 Tyler Munis versus Enterprise.
 3 CHAIR SCHMITZ: If you're able to do that,
 4 I think that would be very helpful, because we would
 5 be able to see whether things are improving or not.
 6 MR. OXMAN: We could run that analytic.
 7 Next area is cash. The most significant
 8 account in this area is the operating account. And
 9 as I'm sure you're all aware, there's been a lack of
 10 reconciliation over time that Baker Tilly was hired
 11 to catch up on. So they have actually completed
 12 their assistance on reconciliation through November
 13 of 2023. They've told us they have passed on the
 14 results to IVGID with some open unreconciled items
 15 for specific areas, which we are not aware of the
 16 detailed specifics around that. They are still
 17 present and unreconciled.
 18 So at the beginning of the scope period
 19 through June 2022, bank recs were performed for the
 20 operating account sporadically and untimely, and
 21 specific reconciled items and reconciliations were
 22 present going back through '21 and '22 fiscal years.
 23 So one key thing we want to point out that
 24 contributed to this that should change, and
 25 hopefully has changed already since the scope

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1 MR. KRULL: It does have the
 2 functionality.
 3 TRUSTEE TULLOCH: It was whether the
 4 functionality is actually being used or not.
 5 MR. KRULL: During the scope period, the
 6 second line in the charts, created and approved by
 7 the same individual, that's 3 percent of the
 8 transactions. Clearly, right now, to say that
 9 access is not restricted to at least require an
 10 independent approver from the initiator.
 11 The short answer to your question is no,
 12 it's not currently set up appropriately or it was
 13 not during our scope period.
 14 TRUSTEE TONKING: You're saying, for
 15 example, no approver, 3 percent. But we don't know
 16 if Tyler Munis was being used at that time because
 17 you didn't segregate it by year; is that correct?
 18 MR. KRULL: You're right. It could be a
 19 mix of systems.
 20 MR. ZETLEMSL: Could we create this table
 21 by year?
 22 MACKENZIE: Yeah, we have the data to do
 23 it by year.
 24 MR. ZETLEMSL: So we would know where
 25 these different, sort of, categories of approval

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1 period, is when cash transacts are input into the
 2 GL, they were done in bulk rather than individual,
 3 making that very cumbersome, and some nearly
 4 impossible to reconcile as far as a trail.
 5 The chart that we've included shows the
 6 differences between the bank balances and bank
 7 statements and GL. And one example we want to point
 8 out on the magnitude of this is in June of 2023, the
 9 bank balance was 18 million, and the GL balance was
 10 25 million, a difference of 7 million. With a lack
 11 of history of reconciliation, that is a tremendous
 12 difference.
 13 There were also four other bank accounts
 14 during this scope period: payroll, health
 15 reimbursement, flexible spending, and a holdings
 16 bank account.
 17 Payroll, HR, and flexible were nearly in
 18 zero sweep accounts, and a holdings bank account was
 19 used and at one point had a balance of over 200,000
 20 that was basically unapplied cash on the GL.
 21 Eventually, the former controller said that that was
 22 allocated out.
 23 This is area of a need for significant
 24 discipline and improvement moving forward.
 25 CHAIR SCHMITZ: May I ask a question in

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1 your report, this graph is on page 14, but on 13,
 2 it's got figure 8, which is consolidated payroll,
 3 HRS FSA holdings, and it dropped from like \$300,000
 4 to \$50,000 in May of '22. What was the reason for
 5 that?

6 MR. OXMAN: That was when the holdings
 7 account was cleared out, according to Heather, and
 8 cash entries were made to catch up and apply that
 9 cash. That is the explanation we received.

10 TRUSTEE TONKING: Looking at 6 -- I've
 11 just tried to read these very quickly -- in your
 12 presentation, you just said there was large
 13 differences also in the years -- in the sample you
 14 took in 2020 and in '21, and in '22, is there any
 15 way you can break this out? It's just hard to see
 16 those differences on the chart.

17 And so I would just like to know --
 18 because our auditors definitely pointed out the
 19 issue in '23, but this was not something that was
 20 talked about before, so I was hoping you could break
 21 that out better for us to see and understand.

22 MR. OXMAN: Sure. We could go back to the
 23 detail we received and do a breakout.

24 MACKENZIE: Moving into the section,
 25 during our review, we looked into the District's

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1 expensed according to policy.
 2 Additionally, similar to the Moss Adams
 3 report, we identified three project studies that
 4 were also capitalized rather than being expensed,
 5 which should also be in the capitalization policy as
 6 well.

7 Any questions?

8 CHAIR SCHMITZ: I don't see any, so you
 9 can keep going.

10 MR. OXMAN: The next area is procurement
 11 cards. We did specific testing over procurement
 12 card usage.

13 First of all, we noticed there were some
 14 cases where the cards were used for personal
 15 expenses unrelated to district business.

16 We also found there are instances when
 17 expense reports were submitted without appropriate
 18 support. One example would be an expense report
 19 that had a general ledger transaction report
 20 provided as support. And GL reporting is not
 21 acceptable support for expense disbursement.

22 There were also some expense reports where
 23 no support was submitted at all for procurement card
 24 expenses.

25 Additionally, we had expense reports that

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1 capitalization policies and spreadsheets. In doing
 2 so, we reviewed each year's capital expenditure
 3 spreadsheet and tried to tie to the audited
 4 financial statements.

5 Given the numerous turnover at Incline
 6 Village during the scope period, we were unable to
 7 reconcile year 1 and year 2 to audited financial
 8 statements given the lack of historical knowledge.
 9 We were also unable to reconcile year 3 capital
 10 expenditure spreadsheet given that the fiscal year
 11 '23 financials had not been audited yet at that
 12 time.

13 Additionally, we note beginning in year 3,
 14 IVGID had a highly manual process to compile the
 15 financial statement footnote for capital
 16 expenditures. Rather than utilizing the Tyler Munis
 17 system, as we mentioned before, staff utilized Excel
 18 to create the footnote. The risk in utilizing Excel
 19 is that there can be manual errors, and also Tyler
 20 Munis is not being fully utilized to the
 21 capabilities that the system has.

22 In conjunction with our review of the
 23 vendor procurement process, we identified a project
 24 that was capitalized that related to repairs and
 25 maintenance for a parking lot rather than being

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1 had support provided that did not tie to the
 2 transaction amount, and there was also support that
 3 was provided that was not broken out by the line
 4 item for us to verify transactions for valid
 5 business purposes.

6 We also want to make you aware there are
 7 93 active procurement cards for the scope period,
 8 and about 1.5 million of expenses spent on those
 9 procurement cards.

10 Overall, we would not find that the
 11 approval and monitoring of the program to be
 12 adequate.

13 TRUSTEE TONKING: This is a related
 14 concern through all of these, and I will highlight
 15 each of them when I submit my notes.

16 Here, it's really helpful when you told us
 17 how many active procurement cards, what the total
 18 expenses, and a better understand of what the sample
 19 was and all that information.

20 In a lot your objections, you do a really
 21 good job on a few of them with that information, and
 22 this it seems to dwindle. I'm just flagging that as
 23 something to start including so that we can
 24 understand the magnitude, that would be really
 25 helpful, and I will flag them throughout.

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1 TRUSTEE TULLOCH: You noted that we don't
 2 make any use of SIC codes to restrict the purpose of
 3 what these cards are to be used for. That seems
 4 quite unusual in my experience. Does that align
 5 with your experience?
 6 MR. OXMAN: I would agree. I've done
 7 other reviews of procurement cards programs, and I
 8 have not seen this before.
 9 CHAIR SCHMITZ: I have a question on
 10 page 10 of your report. You have two employees,
 11 employee A and employee B, who, between two of them,
 12 have had no -- if I'm understanding this is
 13 correctly, no one approved this, and it's like, each
 14 of them, are for \$900,000. Then the other one is
 15 created and approved by the same individual for 520
 16 and 900,000.
 17 Am I understanding that correct?
 18 MR. ZETLEMSL: Yes.
 19 CHAIR SCHMITZ: And are things being
 20 followed up with HR on these particular situations?
 21 I mean, has this information been given to
 22 management to take corrective action?
 23 MR. ZETLEMSL: Have we shared the specific
 24 names of these individuals with Bobby.
 25 CHAIR SCHMITZ: Please don't share any

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1 names here on the record.
 2 MR. ZETLEMSL: No. I know.
 3 CHAIR SCHMITZ: No names.
 4 But my question is you've found some
 5 things that are quite remarkable, and my question is
 6 is this information being shared with HR or with the
 7 General Manager? It seems like there's,
 8 potentially, some follow up that needs to be done.
 9 MR. KRULL: We shared nothing with HR
 10 directly during our project. We have talked to
 11 Mr. Magee throughout the project on an ongoing
 12 basis. Certain aspects of some of the information
 13 here and some of the data we've parsed through and
 14 done analysis on, specifically on the individuals,
 15 we have to follow up and find out.
 16 CHAIR SCHMITZ: Okay. I just think that
 17 if there's issues that need to be followed up on,
 18 management needs to be made aware.
 19 Continue please.
 20 MACKENZIE: We had four other types of
 21 high-risk observations that we just lumped into one
 22 slide.
 23 The first one is that (inaudible) Board of
 24 Trustees funding approval. For example in our
 25 report, we noted that the Board approved \$200,000 in

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1 fiscal year '21 for the replacement of ski
 2 equipment. However, the vendor was awarded
 3 \$264,000.
 4 Going down to the next bullet point, we
 5 also observed that there was a lack of physical
 6 inventory observations in inventory reconciliations
 7 performed across IVGID locations during our scope
 8 period.
 9 We also noted that we did testing over
 10 user access in the Vermont point of sales system.
 11 In doing so, we noticed that IVGID employees do not
 12 always have a unique user name, rather they will
 13 have shared user accounts. The risk given with
 14 shared user accounts is that they do not allow for
 15 individual tracking of what employees do, and
 16 there's also no documentation on which individuals
 17 are given access to the shared user accounts.
 18 Additionally, we found user names that
 19 were unlocked and active for employees who no longer
 20 worked at IVGID. This would allow these
 21 non-employees to still have access to the point of
 22 sales systems.
 23 Lastly on the last bullet point, we
 24 identified various instances where green fee pricing
 25 schedules are not followed. Within our testing, we

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1 obtained green fee pricing sheets for both golf
 2 courses based on a specific time of day, a month,
 3 and whether the golfer was a resident, non-resident,
 4 or guest of a resident. We would make selections
 5 and obtain the amount that the resident paid and
 6 compare it to the green fee sheet. We had noted
 7 several exceptions where they paid an amount that
 8 was less than what the green fee sheet said.
 9 So for example, the pricing schedule may
 10 have said \$75, and the resident paid \$60. When we
 11 followed up on the exceptions noted, we were told
 12 there that is no documentation for the rationale for
 13 the discount given.
 14 Any questions?
 15 TRUSTEE TULLOCH: I think -- I read in the
 16 report, for food and beverage, we don't do any --
 17 there's no control whatsoever of inventory, there's
 18 no recording of inventory, it's not entered into the
 19 general ledger, there's no cycle counts; is that
 20 correct?
 21 MACKENZIE: Correct. Yes, that is what we
 22 observed during the scope period that they don't
 23 keep track of food and beverage.
 24 MR. KRULL: On top of that, just not cycle
 25 counts, which are daily, I think cycle counts, but

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1 in many cases, not a periodic count, you know,
2 yearly, biannually, anything along those lines
3 either.
4 I would say, above and beyond food and
5 beverage, basically that was pretty consistent as we
6 kind of had interviews and discussed across the --
7 certainly there's going to be other employees
8 outside of food and beverage, but that's obviously
9 ones who have high turnover rates and things along
10 those lines.
11 So certainly looking at implementing some
12 inventory controls, performing inventories, I think
13 is important. Looking at, basically, what is your
14 risk within each of those areas, slowly implementing
15 some of those, step by step, would be wise.
16 TRUSTEE TULLOCH: My limited experience
17 with food and beverage, normally inventory control
18 is kind of critical because of the relatively low
19 margin business to start, so it seems pretty unusual
20 to find there's absolutely no controls over it.
21 MR. OXMAN: Agreed.
22 MR. KRULL: There's factors, shrinkage,
23 meaning things are walking away, and the spoilage.
24 Are you running out of amounts of food, using those
25 on a timely basis, are we having to throw food away,

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1 across venues.
2 MR. KRULL: Throughout the report, looking
3 at an analysis of discounts included in the
4 appendix, basically retail locations, discounts in
5 general are in the report itself. There are
6 obviously other areas that are going to need further
7 controls around. Basically the use of, the approval
8 of, the monitoring of said discounts, regardless of
9 where it is.
10 I don't know that I would say that the
11 golf greens fees have only been touched on in the
12 report; that was the only thing in this
13 presentation.
14 TRUSTEE TONKING: I read all of them and I
15 found golf to be highlighted a lot, and I just had
16 that curiosity of why isn't it done on other venues.
17 And I can flag all the other areas where I saw that
18 when I send you --
19 CHAIR SCHMITZ: My understanding from Mr.
20 Magee is that you had spent time at the other
21 venues. That's basically -- I mean, I don't know
22 what all was going on, but I had heard that you had
23 done some sort of a walk-through at the Recreation
24 Center.
25 I concur with Trustee Tonking is that if

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1 and/or are things walking out?
2 Inventory in a food and beverage-type of
3 environment is very critical.
4 TRUSTEE TONKING: Question on the green
5 fees, did you perform the same analysis on the other
6 venues that also do this, or why did you just choose
7 green? Because this also occurs at tennis, I
8 believe there's also different prices at the rec, so
9 I'm just curious why you just did the golf course or
10 if you didn't and this was the only find?
11 MR. ROTH: This was a concern that was
12 expressed.
13 TRUSTEE TONKING: I guess why was it an
14 expressed concern and you weren't worried about it
15 at other venues, why did you not analyze them?
16 MR. ROTH: We followed up on the concern
17 expressed to green fees.
18 TRUSTEE TONKING: Where did this concern
19 come from?
20 MR. OXMAN: It was funneled to us through
21 the GM.
22 TRUSTEE TONKING: Okay. I'll save that
23 question for staff, then.
24 I think it's a disservice if you found
25 this at one venue to not see if there is an issue

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1 we have a concern at one venue, why wouldn't we have
2 that same concern at other venues?
3 MR. KRULL: The walking around was
4 probably cash collection. We were looking at cash
5 collection procedures, the cash till, cash countdown
6 procedures. That's the majority of getting around
7 to some of the other vendors.
8 MR. ZETLEMSL: That really summaries the
9 key high-risk areas. To briefly reiterate, we see a
10 high risk of fraud and abuse until there can be an
11 effective tone at the top and development of
12 maintenance and monitoring of appropriate internal
13 control and documents.
14 I think this was really a great
15 opportunity to transition the District from a loose
16 control structure and culture to an efficient and
17 effective finance and accounting department that
18 provides transparency and clear communications to
19 you all and to the public. And that controlled
20 environment should include preventative and
21 detective controls within Tyler Munis, as well as
22 the implementation of a standardized monthly and
23 quarterly and annually financial close process.
24 I note that this probably comes -- this
25 process is a little bit harsh, but it's what we saw

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1 in our work. And we're here to help, it may not
 2 feel like that, but we hope (inaudible) for you all
 3 to (inaudible).
 4 CHAIR SCHMITZ: Well, thank you for the
 5 report and thank you for your work. Someone, could
 6 you please mute your mic? The RubinBrown people,
 7 could you please mute your mic? We're getting
 8 feedback. Thank you.
 9 This report is very detailed and there's a
 10 lot here and there some things that, perhaps, we
 11 have questions on. I would ask if you would be
 12 willing to come back at meeting in the future to be
 13 determined to potentially address some of the
 14 follow-up questions that we might like to have
 15 reviewed after we've had more time to take a look at
 16 the document. Is that acceptable to to you?
 17 MR. ZETLEMSL: Yeah. To the extent that
 18 you all could provide your questions in advance of a
 19 meeting, I think we could be prepared to go through
 20 them and be as efficient as possible.
 21 We're absolutely happy to come back and go
 22 through your questions and make sure that you fully
 23 understand what we did and that that we've
 24 appropriately addressed any concerns that you have.
 25 CHAIR SCHMITZ: Okay. That sounds fine.

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1 TRUSTEE NOBLE: Aye.
 2 TRUSTEE DENT: Aye.
 3 CHAIR SCHMITZ: Aye.
 4 Unanimous. We're opening the public
 5 hearing. And we are doing this public hearing as
 6 required by Nevada Revised Statutes. I'll ask our
 7 Director of Public Works, Ms. Nelson, has the
 8 District complied with all the required notices?
 9 MS. NELSON: Yes.
 10 CHAIR SCHMITZ: We will allow Ms. Nelson
 11 to provide an overview and then take public comment
 12 after that.
 13 MS. NELSON: Tonight is the formal
 14 adoption of the proposed water and sewer rate
 15 increase for the fiscal year '25. We've presented
 16 the information in the packet based on the majority
 17 board direction at the last meeting.
 18 As you can see, we've also revised some of
 19 the fees based on board discussion and direction at
 20 that meeting, and we've included the alternate two
 21 rates as requested by the Board.
 22 If there's any other information I can
 23 provide, I would be happy to do it.
 24 CHAIR SCHMITZ: Any questions?
 25 TRUSTEE TULLOCH: The 136, or whatever it

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1 I'll just ask that each of the trustees
 2 address what your questions are and review the
 3 document and keep this moving forward. It's
 4 important to all of us.
 5 Thank you very much for your efforts and
 6 for being here and doing your presentation tonight.
 7 Are there any other questions before we
 8 close out that item?
 9 Seeing none, thank you, gentlemen.
 10 Close out that item, and let's take a
 11 10-minute break and come back at 7:50. Thank you.
 12 (Recess from 7:39 p.m. to 7:49 p.m.)
 13 CHAIR SCHMITZ: We'll call the meeting
 14 back to order. Moving on to general business G 2,
 15 the public hearing.
 16 G 2. Public Hearing
 17 CHAIR SCHMITZ: I'll ask for a motion to
 18 open the public hearing.
 19 TRUSTEE DENT: Move to open public
 20 hearing.
 21 CHAIR SCHMITZ: Second?
 22 TRUSTEE TONKING: Second.
 23 CHAIR SCHMITZ: All those in favor?
 24 TRUSTEE TONKING: Aye.
 25 TRUSTEE TULLOCH: Aye.

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1 is, charged for the hazardous waste shed, can you
 2 explain to me how this suddenly appears as a charge
 3 and it wasn't in the budget? I mean, does this mean
 4 that we go through a budget process and we go
 5 through some hard decisions in the budget process
 6 and things get taken things out and moved? Is this
 7 a normal practice, just put something back in and
 8 stick a charge on it that just gets added then to
 9 the bill?
 10 MS. NELSON: No. What we've done in this
 11 budget process, we've come in front of the Board
 12 beginning back in April with the capital improvement
 13 plan, projects, which it was under solid waste. And
 14 we've also brought the proposed rate schedule to the
 15 Board, and that has been on that schedule as a
 16 proposed fee. And that was the proposed funding
 17 mechanism for that facility.
 18 We do not have a funding mechanism other
 19 than that currently to be able to afford to pay for
 20 this infrastructure. However, at this time the
 21 infrastructure is structurally unsound, so that's
 22 why we needed to come up with a way to pay for the
 23 infrastructure to be able to provide a safe
 24 container for the hazardous storage.
 25 TRUSTEE TULLOCH: For instance, the Rec

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1 Center's received emails saying that the diving
 2 board replacement is not in the budget, so the Rec
 3 Center could just do the same thing, add three bucks
 4 to every swimming pool visit to pay for the diving
 5 board?
 6 MS. NELSON: In utilities, we have to come
 7 in front of you for all approvals of our rates and
 8 associated fees. And that's why we are here
 9 tonight.
 10 TRUSTEE TULLOCH: Understood. But you
 11 don't have a very good track record. We were
 12 collecting two million bucks a year for, supposedly,
 13 the effluent pipeline project, much of which then
 14 disappeared and nothing was ever done.
 15 I am fundamentally opposed to this,
 16 something that's not been added to the budget. I'm
 17 not sure why we go through a budget process if this
 18 suddenly then appears as another 100-, 120,000.
 19 Has money actually been appropriated?
 20 MS. NELSON: Yes, it has. Because it was
 21 approved in the capital plan.
 22 TRUSTEE TULLOCH: Was it approved in the
 23 budget?
 24 MS. NELSON: Under the capital plan.
 25 TRUSTEE TULLOCH: I don't believe --

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1 and I think it is doing a disservice to actually
 2 getting rates accurate that are going to get us to
 3 where we need to be.
 4 I apologize for not being physically or
 5 remotely present when this discussion happened on
 6 June 26th. I lost connection and it just was gone.
 7 But I did listen to the Board discussion afterwards,
 8 and I understand and appreciate why the majority is
 9 going -- or had suggested alternative 2.
 10 My concerns with that, though, are that
 11 you raising the commodity rates which are -- is the
 12 only thing that residents actually have control of,
 13 and by raising it the degree that you are, you have
 14 a high likelihood that it will drive conservation by
 15 rate payers and will not achieve the \$532,000 that
 16 you're hoping to cover in that. And so I would just
 17 strongly suggest that you do that as part of the
 18 basic service charge. You set an amount you want to
 19 collect and collect that through that fee versus
 20 trying to do it through the commodity charge that
 21 will be variable and mostly likely will not come in
 22 at that \$532,000 figure that has been provided in
 23 the column for alternative 2.
 24 TRUSTEE TONKING: I'm not going to ask my
 25 other question and just move on.

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1 MS. NELSON: If we don't have the funds,
 2 we can't purchase the infrastructure.
 3 TRUSTEE TULLOCH: Understood. I'm sure
 4 there's lots of other venues of things that during
 5 the budget process come out of the budget. That's
 6 what I am wondering if this is just and end run
 7 around it?
 8 TRUSTEE NOBLE: First off, I want to say I
 9 think it's patently unfair to accuse Ms. Nelson of
 10 having a poor track record since she wasn't even
 11 here with regards to those \$2 million annually
 12 appropriated for the effluent pipeline that you're
 13 discussing. I think -- again, you're focused on
 14 something that happened in the past, and nobody on
 15 staff is here that had any input on those decisions.
 16 And, to me, it's also on the board, past boards,
 17 that allowed that had to happen or were kept unaware
 18 that that was on.
 19 With regards to that, I think it's -- you
 20 need to look forward. And I think this board and
 21 future boards and I think staff currently now very
 22 much understands the concerns that you're raising
 23 that happened in the past with regards to certain
 24 fees that were earmarked for certain things. And I
 25 just don't think -- you seem to be hung up on that,

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1 But my question off of this new area, to
 2 Trustee Noble's point, have we seen usage decrease
 3 when we've been increasing our rates?
 4 MS. NELSON: Not drastically, no.
 5 TRUSTEE TULLOCH: A response to Trustee
 6 Noble: Those that ignore history are doomed to
 7 repeat the same mistakes.
 8 And you if you check, I was not
 9 specifically talking about Director Nelson; I was
 10 talking about the track record of Public Works here.
 11 You are representing Public Works in terms of that.
 12 If it was taken personally, you have my apologies.
 13 That was not the way it was intended, and I've
 14 discussed with Director Nelson, so she's well aware
 15 this wasn't a gotcha question.
 16 I still think it's wrong. This charge
 17 would be removed after this year?
 18 MS. NELSON: That's correct.
 19 TRUSTEE TULLOCH: Because the 2 million --
 20 again, at the risk of quoting history, the 2 million
 21 was never removed afterwards, be that as it may.
 22 If we're trying to encourage
 23 conservation -- thank you for the numbers you
 24 provided me -- between the golf courses and Diamond
 25 Peak, they use 14.7 percent of our total water

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1 production, yet they pay 7 percent of the total
2 revenues.
3 Maybe it would be good conservation there
4 by increasing the charges there for a future rate
5 study.
6 CHAIR SCHMITZ: My question, and I had
7 asked this and I don't believe we have the
8 information, but when we look at whether it's sewer
9 or whether it's water, there are fees that are being
10 assessed for, specifically, capital improvement
11 projects. What I had asked for was the aggregate
12 number that we are collecting with this rate
13 structure for capital improvements for sewer and
14 capital improvements for water, and how does that
15 compare to what we have budgeted for capital
16 improvements because it might be too high, it might
17 be too low if we aren't analyzing it at the
18 aggregate level and looking at it compared to our
19 budget.
20 So that was the question that I had asked,
21 and I know Ms. Nelson doesn't have that information
22 this evening.
23 TRUSTEE DENT: Director Nelson, the \$1.34
24 Trustee Tulloch brought up, is there a way to have a
25 one-time charge on the bill? So one month, the

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1 that's why either of those options is preferred.
2 Keep in mind that this is a moving target
3 because it relies on how much people are actually
4 using and that kind of thing, but at least it would
5 get us to at least a better starting point as
6 opposed to slowly ripping the Band-Aid off, we're
7 just getting it done.
8 If might just answer Trustee Schmitz'
9 question real quick about the capital improvement,
10 that fee. That fee actually does not just cover
11 like the capital improvement plan for that year.
12 It's actually trying to put money away for capital
13 improvements in the future.
14 You have people that are buying into the
15 system. You have a house that somebody buys, and
16 they're going to remodel the house and knock it
17 down, they have an original one-inch meter. They
18 come in and now the house size is a two-inch meter.
19 So they have to, essentially, buy back into the
20 system and make up for that difference, and that
21 goes -- that comes in in plan check fees and during
22 the initial permitting process. But then you're
23 also charging them monthly for basically the
24 convenience of having that infrastructure ready and
25 available.

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1 users are charged that \$16.08 instead of \$1.34
2 twelve times?
3 MS. NELSON: Yeah, we can do it any way to
4 set it up as a flat, one time, or each month.
5 TRUSTEE DENT: I do feel like if it does
6 run for a year, you forget about it, and then it
7 just stays there like we had seen with other bonds
8 and stuff. I feel like that might be the way to
9 address Trustee Tulloch's concerns, and it could be
10 a one-time hazardous waste fee that is charged and
11 then it disappears off the bill and not there again
12 and we don't have to worry about this.
13 CHAIR SCHMITZ: On top of that, then you
14 have the capital to actually procure the shed.
15 That's a good idea.
16 TRUSTEE TONKING: I know we've talked
17 about rate alternative 2, but can you speak to me
18 again, you mentioned there was some concerns and
19 pushed toward 3 or 4. Can you speak to those again?
20 MS. NELSON: What alternative 2
21 essentially does at the end of the year is reduce
22 the amount that we're running in the negative by the
23 \$532,000, approximately. Alternative 3 and
24 alternative 4 essentially allow the fund to end up
25 at an approximate zero at the end of the year, so

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1 But I don't have the total -- I'm sorry I
2 didn't understand your question.
3 CHAIR SCHMITZ: My question is is with
4 this capital improvement fee, when you had the other
5 options for having the flat fee, what was
6 specifically to cover capital, or was that to cover
7 for operations? Because I think that we should be
8 looking at it differently because we have different
9 line items here. And we have never asked the
10 question about what does this come to as an
11 aggregate for sewer and water, and what is our
12 capital plan and is this sufficient or do we need to
13 make an adjustment so it's a little bit of both?
14 But I think that by just going and doing it
15 one year, you're having everyone pay for something
16 that has many years of build up, so to speak.
17 From my perspective, I think before we do
18 this, we need to understand where are we with the
19 capital fee and our capital budget.
20 TRUSTEE DENT: I feel like delaying this
21 further, the hole gets bigger.
22 MS. NELSON: Correct.
23 TRUSTEE DENT: We could cancel projects to
24 help that divide, it doesn't help with our
25 infrastructure, but delaying a month of collection,

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1 it adds up at the end of the year.
2 I feel like we've pushed this off awhile,
3 and I would like to move forward and make a
4 decision.
5 CHAIR SCHMITZ: I would as well. I guess
6 what I'm going to ask is that can that information
7 be provided to the Board so that, perhaps, midyear
8 we take a look at it and say, gosh, we've learned
9 more about where we are with our capital and our
10 capital fees, and we would have the opportunity to
11 make an adjustment.
12 I mean, there's nothing to say that we
13 can't, is there?
14 MR. RUDIN: No, no, there isn't. But it
15 does seem like you guys are entering into
16 deliberations about whether or not to move forward,
17 and I would suggest we take the public comment on
18 this item.
19 CHAIR SCHMITZ: Thank you.
20 TRUSTEE TONKING: Just on that, a quick
21 question.
22 If we change fees -- when you get that
23 report about the capital, can you also tell us what
24 you said just looking like and that kind of stuff,
25 so we can make sure this isn't -- because of the way

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1 is just to fund it, it's not related to user pay
2 fees?
3 MS. NELSON: Correct.
4 CHAIR SCHMITZ: Any other questions or
5 comments?
6 G 2. Public Hearing - Sewer and Water Rates
7 CHAIR SCHMITZ: Then we will open it up to
8 public comment, if there are any here in the room.
9 Seeing none, any online?
10 MR. KATZ: Good evening. This is Aaron
11 Katz.
12 You know, it's been over two hours this
13 meeting has gone on, and you know this, the public
14 hearing is six o'clock. This is totally wrong.
15 When you have a public hearing, it should be the
16 start of the meeting.
17 Your problem, like the (inaudible) isn't
18 the rates; it's unfair preferential classifications,
19 which I've told you many times about before, you
20 just don't care. There's intended discriminatory
21 rates for the District businesses to hide the
22 losses, like Mr. Homan's beloved golf. There's over
23 a million dollars-worth of subsidies, and what the
24 rates should be for water at the golf courses that
25 the rest are paying, and he doesn't give a damn.

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1 that Trustee Noble meant, I want to make sure we
2 even get that \$500,000. So, just to assess midyear
3 anyway.
4 MS. NELSON: Do you want this brought back
5 prior to end of the year, after four months,
6 two months?
7 CHAIR SCHMITZ: Yeah. Sooner rather than
8 later.
9 MS. NELSON: Okay. CIP for sure. And
10 then usage, we will do a monthly -- yeah.
11 CHAIR SCHMITZ: If we could have the
12 CIP -- I don't think it will be an inordinate amount
13 of effort to do. If we can at least bring this back
14 as a report to the Board so that we can see where
15 things are, that would be informative. Then the
16 Board can decide whether they want to take any
17 action on that information or not. That would be
18 great.
19 I'll put it down on our long range.
20 TRUSTEE TULLOCH: What is the anticipated
21 life of the hazardous waste shed?
22 MS. NELSON: Ten years, I believe, it's
23 warranted for. The one that we have currently is
24 pushing 25.
25 TRUSTEE TULLOCH: Okay. The charge for it

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1 And where are the rates for wastewater?
2 Never do you come before the Board and present that.
3 And the people that are getting that wastewater have
4 locked-in rates for many years, whereas local
5 residents have nothing.
6 Two years ago, HDR recommended 70 percent
7 increase in water rates for the golf courses and 30
8 percent for snowmaking. But staff interfered with
9 HDR and said no, and look where we are today. That
10 is the cause of the problem, all designed to hide
11 our money-losing businesses, which if you'd wake up
12 and get out of business, we wouldn't be dealing with
13 these issues.
14 Then you have the capacity adjustment
15 factor. It's a fraud. It's based upon the size of
16 a water meter, and it's based upon a hundred percent
17 of the capacity of the size of that meter. When
18 you're running millions of gallons of water for
19 snowmaking, you're using a hundred percent of the
20 diameter of your water meter. When I'm at home, and
21 I'm only here part time, I'm not even using the
22 water, and yet I'm being calculated as if I was
23 doing a hundred percent capacity. It's totally
24 unfair.
25 So, Diamond Peak uses 1,500 percent of the

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1 water that a normal resident does, and yet it pays
2 only 73 times the amount that the residents pay.
3 It's totally unfair, you refuse to address this,
4 you, as the board, are causing the problem. It's
5 just not fair.

6 Then we got 200 vacant lots. They're
7 paying zero for defensible space because they don't
8 get a water bill, and yet the rest of us are paying
9 defensible space. And you think that's fair?

10 How about the condo associations? They
11 pay one administrative fee for hundreds of units in
12 the association, the same fee that we and the
13 residents pay, and that's terribly unfair because
14 every one of those users has the ability to go to
15 admin and ask any questions, any concerns, whatever.

16 What about fees excess water fees?
17 (Expiration of three minutes.)

18 MR. DOBLER: This is Cliff Dobler.
19 I have a few comments on this agenda item.
20 I guess my biggest problem is is everything that is
21 presented to the Board is piecemeal. Here we are
22 approving rates and fee schedules, but you wouldn't
23 know where were we last year and where are we
24 this year so the average guy might know: What are
25 my rates going up by?

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1 MR. WRIGHT: Frank Wright, Crystal Bay.
2 Mirroring those two comments and the two
3 speakers before me, I'm going to add something. The
4 state has laws about utilities not making a profit
5 and to cubby hold future expenditures. You can't do
6 that. It's illegal. You can only charge what it
7 costs to provide the service.

8 And to start collecting money for future
9 capital improvement projects is basically illegal
10 and a state law. But no one's asking that question,
11 no one is even addressing that issue.

12 Let's just go to the rates and the
13 unfairness of how rates are distributed. I think we
14 got a pretty good lesson tonight from the auditors.
15 They have explained things are going on here that
16 are uncontrolled. They're just out of whack, and
17 the utilities is one of those areas that is out of
18 whack.

19 I don't quite understand what the Board is
20 here for if they're not going to take control of
21 what's going on. And to put somebody in charge
22 utilities who really doesn't understand what the job
23 function is, and that is to provide services for the
24 people in this community at a cost that is the same
25 cost that is coming from them.

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1 Instead we're talking about \$100 minimums
2 for this and \$50 for that, and \$30 for this.

3 Then, number two, I don't think you ever
4 even did a rate study with all the changes we have.
5 The big item would be the pipeline, and then we had
6 a huge grant on the storage tank. The DOWL report
7 came in, and I think we're short like \$30 million
8 over the next five years on water lines. And also,
9 we never have met the Board policy for required
10 reserves.

11 So all you have is this jumbled up mess,
12 and nobody knows exactly what are you really doing
13 because there's nothing here that anybody could put
14 their foot on and say, yeah, I understand why our
15 utility rates were this year and why they are this
16 much this year, what we're trying to do for the
17 reserves and all of these large items that have
18 occurred in the last four months, and we're just
19 looking at fees of bulk water for construction,
20 \$2.02 per hundred gallons, return check fee, \$25.

21 This is crazy. I mean, what are you
22 people doing? Because I don't know that anybody
23 could get anything of this. Again, it just shows no
24 management whatsoever.

25 Thank you very much.

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1 To increase the cost based on a frivolous
2 number ideas is insane. And there should be a
3 universal cost for everybody using the water and the
4 services. It just seems weird to me, but nothing in
5 the District seems normal.

6 Thank you.

7 MR. BELOTE: That was the last public
8 comment in the queue.

9 CHAIR SCHMITZ: Thank you. Motion to
10 close the public hearing?

11 TRUSTEE DENT: Move to close the public
12 hearing.

13 TRUSTEE TONKING: I second.

14 CHAIR SCHMITZ: All those in favor?

15 TRUSTEE TONKING: Aye.

16 TRUSTEE TULLOCH: Aye.

17 TRUSTEE NOBLE: Aye.

18 TRUSTEE DENT: Aye.

19 CHAIR SCHMITZ: Aye.
20 Public hearing is closed, 5/0 vote.
21 Moving on, is there any further discussion on this
22 item?

23 TRUSTEE NOBLE: I would just -- my
24 understanding is that there is hesitation to
25 implement rates that would collect the \$2 million to

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1 make up the deficit in one year, and that the
 2 proposal -- the alternative came from staff
 3 demonstrated there was a potential to collect an
 4 additional 532,000.

5 I would implore my fellow colleagues to at
 6 least look to getting something more than that, up
 7 to a million at least, so that we're not digging
 8 ourselves deeper in the hole and saddling future
 9 boards to make even more drastic decisions with
 10 regards to collection rates for water.

11 So that would be my recommendation.

12 CHAIR SCHMITZ: I appreciate that.

13 One of things that I would like to have on
 14 our agenda for July the 30th is to have that water
 15 and sewer CIP analysis so that we can understand
 16 where we are. We don't have that information.

17 So I just wanted to let people know that I
 18 did jot it down for our July 31st meeting.

19 TRUSTEE TULLOCH: I would point out, we're
 20 already increasing rates more than were recommended
 21 in the rate study we did just 18 months ago. We've
 22 already made major increases in the rates over the
 23 last few years.

24 I think we've got to look at what is
 25 actually doable for the community. Not everybody in

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1 the community here is multimillionaires or
 2 billionaires or whatever. There's a lot of people
 3 working three jobs to stay here.

4 I think we need to make sure that we keep
 5 our rates at a reasonable level, consistent with
 6 actually delivering, and that means looking at the
 7 rate structures as well.

8 TRUSTEE DENT: I want to address a couple
 9 comments I heard in public comment as far as the
 10 changes and collecting money for future projects.

11 This budget actually -- the fees we're
 12 charging are going to create a 1.5 million
 13 shortfall, approximately, from what we need to pay
 14 the bills, so we're dipping into fund balance
 15 this year. We're seeing a water increase of nearly
 16 16 percent and a sewer increase of 8 percent with
 17 the proposed rates. And if we were to increase it
 18 further, we're talking about another 18 percent
 19 increase on top of what we're already doing just to
 20 break even.

21 And the reason why I supported alternative
 22 number 2 is because that is already a huge increase
 23 and can't imagine passing a 40 percent rate increase
 24 in one year along to the users and then another 15,
 25 20 percent the next year. It's not sustainable,

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1 like we said.

2 That's why I support alternative number 2.

3 TRUSTEE TONKING: As I mentioned in our
 4 last meeting, I have some concerns with alternative
 5 number 2. Yes, the 40 percent increase now is a
 6 lot, and I completely understand that, but I'm
 7 really concerned in what it's going to look like
 8 every year as we continue to grow in the distance we
 9 get.

10 I'm favor of 3.

11 CHAIR SCHMITZ: Thank you for that.

12 I, too, understand that situation. And
 13 with option 2, I think that there are some things
 14 that need to be looked at in our budgets for cost
 15 containment and cost cutting. And I think that we
 16 can't sustain these types of increases in our
 17 budgets, year over year.

18 I think that we need to hold steady, and I
 19 think that our Director of Public Works needs to
 20 really work to contain the spending and the budget
 21 that was put forward this year and see if we can cut
 22 some costs as we're operating the water and sewer.

23 I think that the option 2 that staff put
 24 together is a greater increase than what had been
 25 projected. And then I think we need to, at our

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1 meeting at the end of July, take a look at what
 2 these CIP fees are collecting, what it is bringing
 3 in an aggregate compared to what we have in our
 4 capital budget and evaluate that as a future date in
 5 July.

6 TRUSTEE NOBLE: My concern that there's --
 7 a lot of this out of the control of Public Works,
 8 whether it's the massive increase in central
 9 services allocations or the extremely delayed start
 10 to the irrigation season last year with near-record
 11 rain and snowfall.

12 I just think that we're putting ourselves
 13 further and further behind by not being more
 14 proactive right now.

15 TRUSTEE TULLOCH: I'm going to do
 16 something unusual and agree with Trustee Noble on
 17 his first point. I think it's correct.

18 Director Nelson supplied me with some
 19 comparatives against that rate study, and one of the
 20 major variances was obviously in the central
 21 services costs. I think to echo Chair Schmitz's
 22 words, yes, we need to be looking at efficiencies,
 23 we need to be looking at improvements, where can we
 24 make savings, and that includes the central services
 25 costs recharged as well.

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1 Having worked in the UK water industry
2 where we were on a inflation-minus target
3 every year, you can make efficiencies. We all had
4 to make them in these companies. They can be done,
5 but we need to look for them. Not just assuming we
6 can pass everything through in an increase in
7 charge.

8 CHAIR SCHMITZ: Perhaps our report that we
9 had from RubinBrown is identifying some things that
10 can be better controlled.

11 So I'm wondering if anyone cares to make a
12 motion?

13 TRUSTEE DENT: I'll move that we accept
14 the motion on page 108, and direct our Director of
15 Public Works to have a one-time fee of the 16.08, I
16 believe is what the math worked out to.

17 CHAIR SCHMITZ: There's a motion. Is
18 there a second?

19 MR. RUDIN: For clarity, that would be a
20 motion to adopt the resolution with the fee
21 schedules as attached to the resolution, and
22 modifying the fee schedule for the household
23 hazardous waste fee to be -- it's 134 times 11,
24 rather than 12 -- 14.74 as a one-time fee.

25 TRUSTEE DENT: I will say I agree with

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1 your comments.

2 CHAIR SCHMITZ: Is there a second? Did
3 you hear what the motion was? I want to make sure.

4 MS. NELSON: Can I get a clarification on
5 it? We're okay to charge that one-time fee for the
6 first bill that goes into action with these new
7 rates. Thank you.

8 CHAIR SCHMITZ: Any objection to having it
9 be the first -- in the first bill? Seeing none.

10 TRUSTEE TULLOCH: My objection is to
11 having it in the bill at all. But I'm conflicted
12 here. I'm inclined to second Trustee Dent's motion.
13 It goes against my principles, because I do strongly
14 object to this one-off collection and just adding
15 these one-off items. I think it sets a horrible
16 precedent. But I'll bite the bullet here since it
17 seems two trustees want to jack the costs up even
18 more without even looking at deficiencies.

19 I'll second Trustee Dent's motion.

20 CHAIR SCHMITZ: Motion's been made and
21 seconded. Any further discussion?

22 All those in favor?

23 TRUSTEE TULLOCH: Aye.

24 TRUSTEE DENT: Aye.

25 CHAIR SCHMITZ: Aye.

99

1 Opposed?

2 TRUSTEE TONKING: No.

3 TRUSTEE NOBLE: No.

4 CHAIR SCHMITZ: Motion passes three to
5 two.

6 Moving on to general business G 3.
7 G 3. Water Resource Recovery Facility Roof
8 Replacement

9 CHAIR SCHMITZ: Review, discuss, and
10 approve a construction contract for the water
11 reserve recovery facility roof replacement, pages
12 117 to 351 of the board packet.

13 MS. NELSON: This item is to replace the
14 wharf roof that's over 25 years old. The asphalt
15 shingles and tar are deteriorating with visible
16 signs of failure and detachment.

17 We bid this project earlier this year and
18 the bids came in over budget, so staff broke the bid
19 up into a base bid with alternates hoping that we
20 could at least award a portion of it. Our
21 recommendation is to award the base bid alternate 1
22 and alternate 3.

23 Bid alternate 2 was not recommended to
24 move forward since that work was basically to add
25 gutters where there is not gutters currently. We

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1 will work with the building staff to do that after
2 the roof is installed.

3 CHAIR SCHMITZ: Any questions?

4 TRUSTEE TULLOCH: Was it just 250 we
5 budgeted for this?

6 MS. NELSON: I believe it was 350 that was
7 budgeted.

8 TRUSTEE TULLOCH: I'm reading the
9 engineer's estimate. It was 250.

10 MS. NELSON: Yeah, the engineer's estimate
11 was 250. We actually had budgeted 350, so we're
12 requesting that the contract be awarded at 306 and
13 change, and then we have a 10 percent contingency of
14 30,000.

15 TRUSTEE DENT: Didn't you just say that
16 number 3, we wouldn't be doing that right now?

17 MS. NELSON: Bid alternate 2.

18 CHAIR SCHMITZ: Any other questions?
19 Seeing none --

20 TRUSTEE TONKING: I move that the Board
21 approve item as written.

22 CHAIR SCHMITZ: Second?

23 TRUSTEE DENT: Second.

24 CHAIR SCHMITZ: Motion's been made and
25 seconded. All those in favor?

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1 TRUSTEE TONKING: Aye.
 2 TRUSTEE TULLOCH: Aye.
 3 TRUSTEE NOBLE: Aye.
 4 TRUSTEE DENT: Aye.
 5 CHAIR SCHMITZ: Aye.
 6 Motion passes 5/0. Moving on to item G 4.
 7 G 4. North Lake Tahoe Fire Protection District
 8 Report
 9 CHAIR SCHMITZ: Review, discuss the
 10 agreement with the North Lake Tahoe Fire Protection
 11 District and their report delivered to the Director
 12 of Public Works in April, pages 352 to 363.
 13 MS. NELSON: Chief Summers and Division
 14 Chief Isaac Powning are here tonight to provide the
 15 annual update for the wildfire mitigation and forest
 16 management services provided to IVGID for the 2024
 17 season.
 18 And I will turn the microphone over to
 19 them.
 20 CHAIR SCHMITZ: As he's coming up, I just
 21 want to explain why this is on our agenda. The
 22 reason why this is on our agenda is because we have
 23 a number of agreements in the District. We have
 24 contracts, MOUs, agreements, and we don't have a
 25 schedule for actively monitoring them. This just

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1 happened to be one. We it pulled it up, and it has
 2 some things that are to be delivered to the Director
 3 of Public Works, according to the agreement.
 4 There have been changes. As you can see,
 5 there was a change in years past with this
 6 memorandum to Mr. Underwood, who was then the
 7 director of Public Works, and the request was to
 8 just basically budget \$200,000 a year, and that was
 9 how it was being handled. Yet the agreement, you
 10 can see on page -- it's the second page of the
 11 agreement, number 2, it's says, "In April of
 12 each year, the North Lake Tahoe Fire Protection
 13 District is to give to the Director of Public
 14 Works," all these things, the type of work, the
 15 acreage, the timetable, the man hour estimate, and
 16 projected project total cost. We can see that there
 17 has been sort of a change that was made.
 18 And so the reason this is being brought to
 19 the Board is to say do you want to change the
 20 agreement to reflect the practice? And the practice
 21 has been that this report has been provided and
 22 bills sent and the documentation has been provided,
 23 but the process of just budgeting the \$200,000 isn't
 24 any longer in compliance with the agreement.
 25 This is one that I didn't know that it

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1 wasn't in agreement, that they were not in alignment
 2 with one another. But this is partially why we have
 3 that long list that I've been talking about since
 4 September of 2021, that we have all these agreements
 5 and we're not actively managing them.
 6 All this is really about is to say: This
 7 is how the practice has been done the past few
 8 years, and does the Board want to just modify the
 9 agreement to align with the practice or do we want
 10 from the North Lake Tahoe Fire Protection District
 11 in April, the report that is -- with the information
 12 that is outlined in the agreement?
 13 So, that's really the gist of why this is
 14 before the Board. It's not to challenge the
 15 agreement, it's not to do away with the agreement.
 16 It's just one of these examples of a contract that
 17 the Board hasn't been actively managing. And so we
 18 are just here to say how would we prefer -- I'm sure
 19 that the North Lake Tahoe Fire Protection District
 20 has a preference for one thing versus another.
 21 With that long introduction, I'll hand it
 22 over to you.
 23 CHIEF SUMMERS: Ryan Summers, North Lake
 24 Tahoe Fire, we are here to present on the fuels
 25 program as a whole to begin with, just to give you

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1 an overview of how we operate at the fire
 2 department, and then to go over more, in detail,
 3 exactly what IVGID is responsible for per the MOU,
 4 and what we have done in the past. We do have
 5 examples of our invoices if there's any questions.
 6 They are about 65 pages long and they're, in my
 7 opinion, very detailed. Hopefully, we can address
 8 any questions that may come up with those invoices.
 9 With that, I am going to turn it over to
 10 my division chief of fuels, Isaac Powning, he is the
 11 one that knows this agreement like the back of his
 12 hand, and is also responsible for that division of
 13 the District as a whole.
 14 DIVISION CHIEF POWNING: I just want to
 15 kind of give you guys an overview of our program as
 16 a whole and where we're at at the fire district. I
 17 will be using a lot of acronyms, so I'll do my best
 18 to try to explain those acronyms. If I miss one,
 19 please let me know, and I'll try to spell that out
 20 for you.
 21 Starting off with the fuels program, our
 22 number one priority is the community here, the
 23 safety of the residents and as well as the visitors
 24 and so forth. Part of that is forest health and
 25 hazardous fuel reduction. Right now, our program is

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1 staffed with 21 full-time, year-round employees, and
2 through the summer, that's up to about 55 right now.
3 Can be higher, but it's 55 five right now. We staff
4 two type 2 hand crews on those, initial tack hand
5 crews. And on those hand crews, there's ten
6 full-time employees and 30 seasonal employees. We
7 also staff two type 6 engines, and that is currently
8 four-person staffs, and there's five full-time
9 employees and three seasonal employees in those
10 modules.

11 Additionally for the program, there's
12 eight administrative people, one being myself as the
13 division chief, we have a fuels management officer
14 who is responsible for all the operational oversight
15 and so forth out on the ground. I have a compliance
16 officer, which is an individual that keeps us in
17 line with financial stuff and following CFR
18 regulations and so forth. And then a forester is
19 also staffed. That individual keeps us out of
20 trouble when it comes to the environmental stuff and
21 does a lot of our project planning and project
22 layouts for us. We have a fuel's prevention
23 specialist, and that's kind of our Swiss army knife
24 for doing a lot of things for us. He really focuses
25 on the chipping program and the defensible space

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1 program for the most part, but also assists the to
2 foster with project layout and so forth. And then
3 two defensible space inspectors, which are seasonal.
4 And an administrative assistant that helps us out
5 with all the fun stuff.

6 All of our staff is highly qualified,
7 highly experienced. I would put our staff up with
8 any staff throughout the nation. Our program is, in
9 some cases, what people may call the godfather of
10 this type of program, especially at the local
11 government level. We do travel across the country
12 quite a bit assisting other local governments in
13 building programs like this, so this program is
14 highly recognized throughout the country.

15 As far as our grants go, and this is where
16 I'm going to get into the acronyms, little bit of
17 just kind of an idea of our grants, and I'm really
18 going to discuss over the past six years. That's
19 really the best data that I have right now because
20 we've had transition of foresters and so forth and
21 how we've got some of our recordkeeping with the IS
22 and so forth.

23 Right now over the past six years, we
24 dealt with a SNPLMA grant, Southern Nevada Public
25 Lands Management Act, that's through the BLM,

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1 basically, where they sell federal land down in
2 Southern Nevada, and then those funds, we get to
3 capture some of those funds. And then the WSFHM,
4 which is the Western States Fire Hazardous
5 Management fuels grant. The LSR, which is our
6 Landscape Scale Restoration grant. And then we do
7 occasionally get grants from the United States
8 Forest Service, which are called nonfederal land
9 grants. All of these grants have been utilized on
10 IVGID land over the six years.

11 One of the keys things that when were
12 nominating for these grants, we're outlining the
13 scope of work for those grants as we develop these
14 grants. And when we're doing the scope of work,
15 we're following what they call "BMPs," which are
16 best management practices, forestry best management
17 practices, and this is where the forester really
18 steps in.

19 When we do our grants, we actually --
20 because of our unique landscape, we have a pretty
21 wide scope. It allows us a lot of flexibility to
22 choose different strategies or tactics, if you will,
23 on how we're going to treat certain areas out here.
24 If I had my way, we would burn it all. I know that
25 doesn't seem right in a lot of people's mind, but,

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1 quite frankly, that is the best method out here.
2 Unfortunately, Incline Village isn't very weather
3 friendly when it comes to prescribed burning, so we
4 have to use other strategies such as mastication,
5 piling, which is what we mostly use out here
6 especially because of the type of slopes that we
7 have.

8 With these multiple types of strategies or
9 tactics, if you will, really that's the most
10 effective strategy to hazardous fuel reduction.
11 You'll see a lot of times, we're treating with a
12 masticator or piling, and if all things go right,
13 we're able to follow that up with understory
14 prescribed burning. Unfortunately, that's far and
15 few between because of a lot of scenarios.

16 All of our treatments or implementations
17 all do go through a hazardous analysis or a
18 environmental analysis or SHPO, which is the State
19 Historic Preservation Office, which is your
20 cultural-type of stuff. A lot of these grants, this
21 is a requirement to have all that in process, and
22 with the grants that I mentioned earlier, those
23 grants you can't even put a nomination for those
24 grants anymore without having those environmental
25 issues or SHPO issues covered or addressed.

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1 The other thing is a period of
2 performance. You guys are probably savvy with
3 grants, so I don't need to explain. But a lot of
4 these grants, they do have different period of
5 performances and they can range anywhere from two,
6 three, I think SNPLMA is now eight years, if I
7 remember right. Those require a lot of preplanning
8 as those nominations in match requirements, that's
9 really a competitive thing when it comes to a lot of
10 these grants, and that's really where we're using
11 that \$200,000 is using that into those matches.
12 That's our ultimate goal is to take that \$200,000
13 and expand that further, obviously.

14 But when we're doing those nominations,
15 we're really evaluating the playing field, if you
16 will, as far as trying to be competitive with other
17 grant nominations being put in at that time. If
18 we're going to be putting in grants, which we could
19 that we say we're not going to get a match component
20 to it, our score drops down a lot. I'm sure Chief
21 Summers could probably speak to that because he does
22 review of that stuff.

23 Landscape areas, so one of things that we
24 have done over the past couple years with our grants
25 is we've used the larger-scale landscapes. I know

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1 but we use that match, the \$200,000, we have that in
2 our mind to be using that to match those grants.

3 What we're trying to do is take your
4 \$200,000 and turn that into a million dollars-worth
5 of work being put out on the ground.

6 CHAIR SCHMITZ: As it relates to the
7 agreement, -- I'm going back. I'm just trying to
8 understand. All this is about is trying to
9 understand what practice is compared to the
10 agreement, and maybe we need to change the agreement
11 to meet the practice.

12 Are you saying that if you're giving this
13 information where it's the total project cost
14 by year, I don't know, Kate, how much are we
15 actually spending each year? Is it close to that
16 \$200,000?

17 (Inaudible response.)

18 CHAIR SCHMITZ: Okay. I see you, Trustee
19 Tonking.

20 Are you saying that you can't provide us
21 the information as it's laid out in the agreement
22 because you just need a commitment of a certain
23 dollar amount? I'm trying to understand why we
24 shifted from doing it like the agreement says to
25 just stating that it is a flat \$200,000.

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1 one of requirements in there was identifying where
2 we're going to be going and what we're going to be
3 doing. When we're looking like eight years out on a
4 grant, that's tough to do because we want to put our
5 efforts where the efforts need to be put.

6 What we do now with our grants is when we
7 put in for a grant here, we're using all of our
8 jurisdictional area in that landscape, which allows
9 us the autonomy to be able to move to whatever
10 landscape we feel that needs to be addressed. This
11 is brand new on the last grant that we're currently
12 in. Prior grants, they were very specific to an
13 area where we could only work.

14 CHAIR SCHMITZ: So let me just -- what I
15 hear you saying is by us, as a district, committing
16 to \$200,000 a year, by doing it that way, it's
17 helping you to go and obtain grants for the work, is
18 that what you're saying?

19 I'm just trying to understand why we're
20 changing the methodology, and if it's being changed
21 because it's helping to have a plan for a grant --
22 I'm kind of reading between the lines, but I'm
23 hearing you say that; is that correct?

24 DIVISION CHIEF POWNING: We use that match
25 to -- I haven't got to the financial stuff on this,

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1 DIVISION CHIEF POWNING: No. Annually we
2 could give you a plan on what we're doing, as we
3 did, I believe, it was provided to you guys a couple
4 weeks ago for 2024.

5 CHAIR SCHMITZ: Actually, it was a plan,
6 but it didn't include the manhour estimates and the
7 project costs totals, it didn't include some of
8 that.

9 So, I'm trying to understand, you did give
10 us this long, detailed information, it just doesn't
11 contain all of the information that's laid out in
12 the agreement. I'm just trying to understand why
13 and do we just need to make a change.

14 TRUSTEE TONKING: My question is are you
15 saying that you're utilizing these grants on our
16 land because our \$200,000 also doesn't cover the
17 full cost of what it costs you guys to do the work
18 that you do?

19 CHIEF SUMMERS: Yes.

20 TRUSTEE TONKING: We give you \$200,000,
21 you're finding ways to subsidize for us through
22 grants; is that correct?

23 CHIEF SUMMERS: Correct.

24 TRUSTEE TULLOCH: Thank you, gentlemen, I
25 appreciate that. I'm sure you guys are more

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1 familiar than most people with issues around
2 insurance for wildfire.
3 Is there some way that we can better
4 leverage this expenditure to help -- you know, a lot
5 of people in the community are getting stuck now
6 without insurance. I'll confess, I'm one.
7 Can we actually better publicize, make
8 better use of this to help persuade -- resolve some
9 of the insurance issues? I know it's only a small
10 component, but it would be very helpful because this
11 community is getting to crisis stage with that now.
12 CHIEF SUMMERS: Thank you for the
13 question. I'm well aware of what this community is
14 going through when it comes to insurance. Not to
15 get off the agenda topic, however, we did have the
16 Insurance Commissioner here two weeks ago to address
17 these issues. This helps, for sure, in that
18 scenario.
19 The problem is is the insurance companies.
20 And I believe it's a whole new agenda item and a
21 whole new meeting that we would have to discuss in
22 that. But this absolutely helps because, in a nut
23 shell, if anybody's having these issues, please come
24 to us, we will then bring forward the work they've
25 done around their private property. And if they

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1 Someone ask the question, I just want that
2 on the record.
3 CHAIR SCHMITZ: Thank you.
4 So the question at hand is -- we do
5 appreciate it, and I agree with Trustee Tulloch, if
6 there's any way that between IVGID sponsoring this
7 work and the grants and what have you, if there's
8 some way that we can do collaborative communication
9 and try to help our community, we should do that.
10 There are a lot of people who are struggling, so I
11 thought that was a great suggestion.
12 My question is are we okay with the
13 language in the agreement as is or do we want to
14 change it to say it's a flat fee? Because I'm
15 just -- what we're trying to do is better manage our
16 contracts and our agreements.
17 It's just something that the practice
18 isn't matching the language in the agreement, and
19 how does the Board want to handle it?
20 TRUSTEE TULLOCH: I don't think we can
21 easily go to a flat fee because a lot of the work
22 done is basically call-off work by ski and by parks
23 and things. It's doing general cleanup or doing
24 work for them when it's required. I'm not sure how
25 that would fit into flat fee unless we just had an

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1 back up to IVGID lands, it helps immensely to show
2 that that slope below their house that's on the
3 ridge, the reduction of the fuels that we have
4 completed, we've been fairly successful with getting
5 renewals on those properties.
6 TRUSTEE TULLOCH: What I'd like to see is
7 in terms of your annual reporting, apart from the
8 detail of this, which goes through the invoices and
9 things as well, it's more a summary, an executive
10 summary of what your work is doing and how that
11 improves the situation for the community. I think
12 we're in a better place than a lot of other
13 communities in terms of that.
14 I'd like to leverage our expenditures as
15 much as we can.
16 CHAIR SCHMITZ: Very good point. Thank
17 you.
18 TRUSTEE DENT: Thank you both for being
19 here. This is the first time you guys have come and
20 presented on this, unless I've -- over the last
21 nine years. I do appreciate it.
22 I keep hearing the 200,000 being thrown
23 around, but in the report, the financial report we
24 got yesterday, it said for '21, we spent 194,000,
25 '22, 156,000, and '23, 179,000.

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1 on-call, basically, 200,000 agreement.
2 CHAIR SCHMITZ: It would be a maximum. I
3 think that's what's been done in the past, and we
4 haven't touched that 200,000, but gotten close.
5 TRUSTEE TONKING: My question is if you
6 were to lose these grants what would happen to the
7 amount of work that could be done? You're telling
8 me that you're subsidizing some of our work with
9 those grants.
10 DIVISION CHIEF POWNING: If we were to
11 lose the grants, would we still have work to do?
12 Absolutely. How much would we get done? Not much.
13 TRUSTEE TONKING: I guess it would be
14 leaving up to \$200,000, but if for some reason there
15 becomes a financial struggle, we should bring it
16 back up.
17 I think the last thing we would want is
18 for this work to fall behind because of some grant
19 loss.
20 CHAIR SCHMITZ: Well, the way the
21 agreement is written, there isn't a maximum. They
22 are to bring a report -- and my reasoning, logic is
23 that it's in April because that's prior to our
24 budgeting time. The way that agreement is written,
25 it says that they are to be providing us, basically,

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1 with an estimate for the work that they think that
2 they want to accomplish, so there is no maximum
3 there.
4 So if we actually did this, it addresses
5 your concern, is my point.
6 CHIEF SUMMERS: If I can add something to
7 that, absolutely we can provide plans to you such as
8 what you saw before.
9 I will tell you that this type of work is
10 very dynamic, there's a lot of factors that can
11 change. You know, I'll use, for example, the
12 insurance issue where we will get phone calls from
13 folks, and if their land is adjacent to IVGID land,
14 we do go and address that immediately.
15 We've also set up partnerships with the
16 State of Nevada as well as the United States Forest
17 Service to be able to start addressing some of their
18 urban lot lands to address some of those same
19 concerns.
20 But I just want to throw it out there that
21 it is dynamic, it can change. There's other things,
22 for example, if we have a heavy winter like we did
23 in 2017, and when we get out after snowmelt, we
24 recognize there is a landscape where the brush is
25 six, eight feet high and it's a high hazard, we will

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1 And then I do believe that it's a
2 pass-through off of the water and sewer bill. That
3 was actually not referenced correctly earlier in
4 public comment, it has nothing to do with the
5 defensible space evaluations. But there have been
6 some homeowners that have come to me, asking if we
7 could raise that rate. And I said, "That is not up
8 to us, that is up to IVGID."
9 But I do foresee some of the residents
10 wanting more work done, and we can address those at
11 the time when we rewrite the MOU.
12 CHAIR SCHMITZ: Okay. The takeaway --
13 Trustee Dent, you have a puzzled look on your face.
14 TRUSTEE DENT: So maybe -- not for this
15 meeting, but I think we should discuss it. If we
16 are setting the defensible rate fee based on
17 \$200,000, but only spending \$150,000, that shouldn't
18 just be a free for all in Public Works.
19 CHAIR SCHMITZ: Understand. We will add
20 that to the list for July 31st.
21 And then the takeaway from this is that we
22 will -- I don't know who is the lead on this.
23 Sergio, can we request your services and take a look
24 at this and modify it? And if there's other areas
25 where the language you think needs to be tweaked,

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1 actually want that autonomy and that ability to be
2 able to go out there and address that hazard.
3 That's something we are currently doing at
4 this point.
5 CHAIR SCHMITZ: I'm getting back to the
6 agreement, then, are you saying that you, as the
7 fire district, would like to see the agreement
8 language modified to not be so specific? I'm trying
9 to just say it is okay the way it is or do we want a
10 change?
11 DIVISION CHIEF POWNING: I do believe that
12 we could definitely benefit, both agencies, by
13 enhancing the language in that.
14 And I do want to preference that not
15 exceed \$200,000 would be perfect because that does
16 give us what we're able to go for in these grants
17 and to meet these matches. A lot of times, it's a
18 33 percent, but the list of grantees that you heard
19 earlier, they all have different percentages for
20 that.
21 But knowing that we have up to \$200,000,
22 we know exactly how to prioritize our projects on
23 IVGID land, or elsewhere without the District,
24 because there's a lot more land involved. So we can
25 definitely do that.

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1 we'll just work collaboratively and bring it back to
2 the Board.
3 MR. RUDIN: I think that's appropriate. I
4 will work with the Public Works director, and we
5 will approach the District.
6 TRUSTEE TULLOCH: Can I suggest that we
7 add -- we get an end-of-season report on what's been
8 done, basically November, December, when you've done
9 most of your summer? It would be very helpful to
10 get an overview somewhere there, as well as the end
11 of the year and end-of-the-year summary. I think it
12 would be very helpful to see what's been done.
13 CHIEF SUMMERS: We can definitely do that.
14 And I just need to preference that I will be taking
15 this information back to my board and reporting back
16 to them, and then our two attorneys can have a
17 powwow.
18 CHAIR SCHMITZ: Thank you, both, very much
19 for your time and all that you do for our community.
20 I know that all of us are very grateful. We're here
21 and we're happy with all of the defensible space
22 work that's done in our community. Thank you very
23 much.
24 Moving on to G 5.
25 G 5. District Form NVTC-LFG-10

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1 CHAIR SCHMITZ: Review, discuss, and
 2 approve the District's Form 4410 LGF, indebtedness
 3 report, pages 365 to 398 of the board packet. That
 4 is Mr. Cripps.
 5 MR. CRIPPS: What we have before us today
 6 are, as you described, it is the form known as the
 7 indebtedness report as well as the five-year capital
 8 improvement plan. These forms were filled out in
 9 accordance with the State's instructions that they
 10 provided to us. They are here before the Board for
 11 consideration, to take motion to approve so they can
 12 be filed with the Department of Taxation.
 13 With that, I am happy to address any
 14 questions we may have.
 15 CHAIR SCHMITZ: Mr. Cripps, on page R 1 of
 16 your report, you're talking about outstanding
 17 general obligation debt as of June 30th, 2022; is
 18 that correct?
 19 MR. CRIPPS: That does -- what is --
 20 you're talking about for, like, the table of
 21 contents there?
 22 CHAIR SCHMITZ: Yes.
 23 MR. CRIPPS: That is what it states there.
 24 I would need to double check on the table. Perhaps
 25 it's a typo. It does appear to be a typo.

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1 It should be for 2024.
 2 CHAIR SCHMITZ: Thank you. I had assumed
 3 that.
 4 MR. CRIPPS: Yes. Thank you.
 5 CHAIR SCHMITZ: One of the things that was
 6 brought up about this five-year plan is that we have
 7 a five-year capital plan, but we don't seem to have
 8 a five-year financial plan of how we're going to pay
 9 for that.
 10 Is that something that we can have for the
 11 Board to review?
 12 MR. CRIPPS: As far as a different type of
 13 financial plan, I don't see that being an issue
 14 whatsoever.
 15 However, what this is asking for is just
 16 that there is a plan in place, and along with that
 17 if are there any -- I think it really just comes
 18 down to what are we looking forward to in the
 19 future, are we capable of funding those projects,
 20 and while it's still a five-year plan, if it doesn't
 21 hold us to that, like we're not putting items
 22 in year 3, for an example, that need to be completed
 23 by year 3. This is really just an outlook of what
 24 possibilities are that we're looking at.
 25 CHAIR SCHMITZ: Any questions?

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1 Seeing none, anyone care a make a motion?
 2 TRUSTEE TONKING: I move that the Board
 3 approve the item as written.
 4 CHAIR SCHMITZ: I would the request that
 5 motion include with the correction of the typo.
 6 TRUSTEE TONKING: With the correction of
 7 the typo.
 8 CHAIR SCHMITZ: Is there a second?
 9 TRUSTEE NOBLE: Second.
 10 CHAIR SCHMITZ: All those in favor?
 11 TRUSTEE TONKING: Aye.
 12 TRUSTEE TULLOCH: Aye.
 13 TRUSTEE NOBLE: Aye.
 14 TRUSTEE DENT: Aye.
 15 CHAIR SCHMITZ: Aye.
 16 Motion passes 5/0. Moving on to item G 6.
 17 G 6. District Policy and Procedure 142,
 18 Resolution No. 1898 - Personnel Management
 19 CHAIR SCHMITZ: Review, discuss, and
 20 possibly approve the revisions to District Policy
 21 and Procedure 142, Resolution 1898, pages 399 to
 22 411.
 23 TRUSTEE TULLOCH: We've made some minor
 24 changes to Policy 1898, and I think we've modified
 25 it twice since I came on the Board with some minor

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1 changes.
 2 However, when I look back and see this
 3 policy, this whole delegation, this operating model
 4 for the District where everything is basically
 5 delegated to the General Manager, yet is it the
 6 trustees who are answerable to the community, one of
 7 the most common questions I get is, well, what is
 8 that appointment? How did that one sudden appear
 9 from?
 10 In fact, I came to this a few weeks ago
 11 when I got an email saying that we just appointed a
 12 new director of Public Works. And being the
 13 representative for Public Works, I was quite
 14 surprised that reference had been made. I was even
 15 more surprised to hear -- be told later that all the
 16 trustees had been consulted about it.
 17 I think as we've grown as an organization
 18 since 1985, I think we need to move into a more
 19 manageable structure, rather than just delegating
 20 everything. With past general manager's retiring
 21 and basically appointing successors a few months
 22 before they leave, it's very unheard of in the
 23 corporate world to have the CEO making senior-level
 24 appointments, reporting to the board and things.
 25 Also the board having no influence over it, no input

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1 into it, just being notified afterwards.
2 I think given that we've increased the
3 salaries, we've increased the scale of the District,
4 I think it's important now that we focus on making
5 sure that we get the best appointments. That may be
6 internally, it may be externally, but I think it's
7 important that we make sure that -- if we're paying
8 market-competitive salaries, we jacked salaries up
9 for senior staff quite substantially in recent
10 years, I think it's important that the Board does
11 have some input because the Board is answerable to
12 the voters in the community, this board has to
13 respond to these things.
14 I proposed that the -- all these senior
15 appointments directly to general manager, there
16 should be a trustee involved in the voting process.
17 Funny enough, I believe in the Parks and Rec
18 director appointment, there was a trustee appointed
19 to it, but it didn't seem to happen in other
20 situations.
21 I think we need to be consistent about it
22 so it's not a case of trustee shopping.
23 CHAIR SCHMITZ: Thank you for that.
24 I took the liberty of reviewing Trustee
25 Tulloch's suggestions, and I found inconsistency in

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1 had some email issues when -- I don't know. I
2 apologize if you didn't get it. And if we want to
3 just table this and bring it back at another
4 meeting, that's okay too.
5 TRUSTEE TONKING: I think we should table
6 it because I'm also pretty sure board Policy 1480
7 has been rescinding. So, why is that in our memo,
8 the memo that Trustee Tulloch wrote?
9 CHAIR SCHMITZ: It was replaced by this.
10 He discussed it, but I think then the later said it
11 was replaced.
12 TRUSTEE TONKING: I don't think he ever
13 said that in there because I went looking for it and
14 found it -- I just think there's a lot of --
15 (Inaudible discussion amongst the
16 Board.)
17 TRUSTEE TULLOCH: Thank you, Trustee
18 Tonking, for trying to keep me right. I pulled the
19 1480 off the website, that's was the reason I found
20 it there. Yeah.
21 CHAIR SCHMITZ: How would the Board like
22 to proceed?
23 TRUSTEE DENT: I think it would -- I'm
24 okay waiting to make a decision on this, but I think
25 it would be important for all to just weigh in on

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1 language where things were like "department head"
2 versus "senior management" versus "full-time,
3 year-round personnel," and I provided for all of you
4 here up at the table what my suggested revisions,
5 and it incorporated Trustee Tulloch's.
6 But I know Trustee Noble had said, "Can
7 you come with your red lines?" So this is me coming
8 with my red lines. And it was really some minimal
9 changes, but then I made some changes to be a bit
10 more -- I don't know, clear, hopefully. But it was
11 my attempt to try to make some enhancements to what
12 Trustee Tulloch already had put together.
13 If you want me to go through it, I can.
14 Otherwise, I will turn the floor over to the rest of
15 you to discuss.
16 TRUSTEE TULLOCH: I appreciate that. I
17 think the -- one of my key objectives, this was
18 actually getting it under discussion, and I have
19 reviewed your red lines and, yeah, I think it
20 certainly helps clean up.
21 When I was going through the document, it
22 did read very disjointed.
23 (Inaudible discussion amongst the
24 Board.)
25 CHAIR SCHMITZ: That was the day that we

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1 our thoughts, that way we could give legal counsel
2 some direction.
3 I know Trustee Tonking and I, about a year
4 ago, sat in on a meeting, and before we were able to
5 give our feedback, a director was appointed. And so
6 I feel like, from my standpoint, why did you waste
7 our time even bringing us in if you weren't even
8 going to allow or even hear what we had to say?
9 And so it's -- I've sat in several
10 interviews for directors over the years, and the
11 Board doesn't really have a say. So, I don't -- I
12 haven't fully looked at all these changes that Ray
13 just handed me, so I'd like to look at that.
14 But I feel like it is important for the
15 Board to have a say or a hand in it as we are
16 building out our team.
17 TRUSTEE TONKING: I have a different
18 perception of what Trustee Dent said. I feel like
19 the Board's role in that is we gave our feedback
20 after that meeting, but we shouldn't have been a
21 vote, anyway. I think we just have a different
22 perception of what we wanted out of it.
23 I've also sat on interviews, and I would
24 say I provide my input but I try not be a vote in it
25 because I don't feel like that is my role as a board

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1 member, nor do I feel like that is a role that the
 2 Board should play. I do like sitting in and being
 3 able to kind of see and express concerns to give
 4 staff the Board perspective, from my own
 5 perspective, or the idea of a Board member's
 6 perspective to answer questions that do come up from
 7 the candidate.

8 But I do feel like this is -- our duty is
 9 to hire the GM. We hire someone who is qualified, I
 10 believe that it should not be left up to the Board,
 11 every whim, the person who they put on their team.

12 That's how I feel personally, so I don't
 13 agree with these changes.

14 CHAIR SCHMITZ: I think, perhaps, maybe
 15 you want to read the changes because I think that it
 16 doesn't raise to to that level.

17 And I think that my involvement was with
 18 hiring of the general manager of golf, and I felt it
 19 was extremely instrumental to be involved because
 20 there seems to be a disconnect between what staff
 21 was looking for and what the Board was looking for.
 22 And what we ended up realizing through that process
 23 is there was a disconnect, we figured out why there
 24 was a disconnect, and we all came together and had a
 25 clear understanding of what the skills, what it was

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1 that we are looking for. So I felt that that was
 2 very helpful to make sure that the Board and staff
 3 were in sync and were in alignment with things.

4 The language that I had proposed in here,
 5 it's really more about how do we work together, and
 6 so I think it's important that the Board work
 7 together and does provide feedback. It's not the
 8 end-all-be-all decider, but it's there -- we're
 9 there to make sure that the Board's needs and the
 10 Board's requirements are being thought of and
 11 sometimes there can be a disconnect.

12 I thought it was very helpful.

13 TRUSTEE TONKING: I just have a clarifying
 14 question because in the one you just sent, it has
 15 the same language that's in this that says, "The
 16 general manager shall notify the Board of Trustees
 17 of all changes to his (inaudible), and in advance
 18 the Board may, by a majority vote, override such
 19 proposal," so that would make you the end-all-be-all
 20 decider, would it not?

21 CHAIR SCHMITZ: I don't know -- I left
 22 Trustee Tulloch's stuff in there, and I'm not sure
 23 whether it was -- was that a change or was that
 24 something that had been in there?

25 TRUSTEE TONKING: Oh, because it's purple.

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1 TRUSTEE TULLOCH: That language already
 2 appeared in various places in the document.

3 I think to Chair Schmitz' point, yes, at
 4 the end of the day I think it's important to have a
 5 board view on it. The Board is answerable to the
 6 community. It's not -- we hopefully don't have an
 7 Incline deep state. The Board is answerable to the
 8 community, and that's one of the questions I always
 9 get from community: Who made that appointment? Why
 10 is that person there? Why is that job suddenly
 11 appeared or suddenly been filled and nobody knew
 12 about it?

13 I think it's important that we're
 14 transparent about it. I think it's fair that the
 15 Board should make sure that the senior management
 16 team are following board policies and the Board
 17 direction. I think that's something else that's
 18 highlighted in the RubinBrown report where people
 19 are just seem to be -- just policies are followed
 20 very loosely when it suits people.

21 To me, it improves the overall governance.

22 CHAIR SCHMITZ: What I would suggest at
 23 this point in time is that we have an opportunity to
 24 review it, have legal counsel review it because that
 25 was my mistake that he didn't receive it, and we

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1 will bring it back on the 31st. Is that acceptable?
 2 Okay. All right. That will close out
 3 agenda item. Then we move on to G 7.

4 G 7. Nutanix Server Clusters and Host
 5 Operating System Licenses

6 CHAIR SCHMITZ: Review, discuss, and
 7 authorize staff to execute a purchase order to
 8 procure two server clusters and a host operating
 9 system. This is being brought forward by our
 10 Director of Information Technology, Mr. Gove, on
 11 pages 412 through 417.

12 MR. GOVE: Before you on pages 412 through
 13 417 of your packet is a request for purchase
 14 authorization in the amount \$274,999.69 to allow the
 15 replacement of the District's two mechanics service
 16 clusters and the respective licenses and support,
 17 which is set to expire on July 27th, 2024. Adding
 18 to that, in addition to the license and support
 19 expiration, I would also like to note the current
 20 cluster hardware is set to end of support by the
 21 vendor at the end of 2024.

22 The District has operated the current
 23 clusters, one at the admin building and one at the
 24 Public Works building, since they were installed in
 25 September of 2019, and have had great success with

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1 them, only having a few minor hardware replacements
 2 which were performed under the support contracts
 3 resulting in no hardware or (inaudible) associated
 4 downtime across the system's use in the last
 5 five years.
 6 I would like to point out the proposed
 7 purchase is for three years of licenses and support,
 8 as well as the associated hardware. The hardware
 9 proposed is as comparable as possible to the current
 10 clusters hardware. This was done intentionally to
 11 allow the current Microsoft server license to be
 12 transitioned to this new hardware with no additional
 13 purchasing needs there.
 14 With that, if you have any questions, I
 15 would be happy to answer them.
 16 TRUSTEE DENT: Thank you, Director Gove.
 17 Chair Schmitz just stepped away. Appreciate the
 18 brief overview.
 19 Do any of my colleagues have any
 20 questions, comments?
 21 Seeing none, I'll entertain a motion.
 22 TRUSTEE TONKING: I move that this item is
 23 approved as written.
 24 TRUSTEE DENT: Motion's been made. Is
 25 there a second?

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1 with existing staff and legal to try map out a
 2 process for this creation. We do have shortfalls
 3 that are in this document.
 4 One of the big things I think we're
 5 looking for for direction from the Board is
 6 exactly -- not only what venue we're looking at,
 7 what type of direction for club policies in general,
 8 because this is a broad topic, so to speak, not only
 9 my golf venue but potentially ski, parks, rec,
 10 everything down the line.
 11 One thing I will say is if we start really
 12 looking at exactly even -- we're looking at our
 13 pricing policy for 6.2.0, how that then affects this
 14 creation of the document, especially on the bullet
 15 points that we're looking for, when we're looking at
 16 organizations benefit under this policy, also how
 17 our tax exempt operations work, 501(c)(3)s, so on
 18 and so forth, I think there is a big opportunity to
 19 either go one direction or go the exact opposite to
 20 where we may not even adopt this type policy.
 21 I think I'm looking for more direction to
 22 go back with staff so we can figure this out.
 23 CHAIR SCHMITZ: Well, I guess one of that
 24 questions I ask is what problem are we trying to
 25 solve?

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1 TRUSTEE NOBLE: Second.
 2 TRUSTEE DENT: Motion's been made and
 3 seconded. Any further discussion by the Board?
 4 Seeing none, call for question, all those in favor
 5 state aye.
 6 TRUSTEE TONKING: Aye.
 7 TRUSTEE TULLOCH: Aye.
 8 TRUSTEE NOBLE: Aye.
 9 TRUSTEE DENT: Aye.
 10 CHAIR SCHMITZ: Aye.
 11 TRUSTEE DENT: Motion passes 5/0.
 12 CHAIR SCHMITZ: Thank you, Trustee Dent.
 13 Moving on to G 8.
 14 G 8. Clubs Policy Draft
 15 CHAIR SCHMITZ: Review, discuss, and
 16 provide direction regarding the draft club's policy
 17 on pages 418 through 427.
 18 All of us had received some information
 19 from legal counsel on his feedback on this agenda
 20 item it, so it seems as though there is some work
 21 that needs to be done on it. I will hand the floor
 22 over to GM of golf, Mr. Sands, and let the floor be
 23 yours.
 24 MR. SANDS: Going through drafting this
 25 new policy for district-wide clubs, we have worked

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1 MR. SANDS: Yeah, good question.
 2 CHAIR SCHMITZ: And for me, and this is
 3 just my opinion, we're trying to solve being
 4 transparent, we're trying to solve being fair, and
 5 we're trying to make sure that we have financial
 6 sustainability.
 7 I mean, I think this is about transparency
 8 and an element of fairness, and I don't think
 9 that -- I mean, we have to be clear on what problem
 10 we're trying to solve or we're just going to be
 11 spinning our wheels.
 12 TRUSTEE NOBLE: My question would be
 13 transparency with regards to what aspect?
 14 CHAIR SCHMITZ: Transparency with the
 15 community. What is being -- what are the benefits
 16 of clubs and what is the District providing to clubs
 17 and a question of why do we have clubs? I know we
 18 have reasons of why we have clubs, but we should be
 19 transparent with our community about the benefits
 20 being offered and also the benefits to the District,
 21 just try to be transparent.
 22 TRUSTEE NOBLE: So it's more toward
 23 possibly, like, tee time allocations, and any sort
 24 of pricing discounts, that sort of thing. Not --
 25 because a lot of this goes to the makeup of the

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1 clubs and the membership lists. You're not looking
2 for transparency with regards to that aspect of
3 clubs, it's more what is the pricing policy for the
4 clubs when they -- and the timing as far as getting
5 tee times?
6 CHAIR SCHMITZ: I think that is part of
7 it. But I do think -- I mean, even we had in public
8 comment tonight that there should be a requirement
9 about being Picture Pass holders to receive these
10 benefits. That's my opinion.
11 But it's here are the things the District
12 is going to give or have as a benefit to the club,
13 here's the benefit to the District, and what are the
14 ground rules that we're playing with. That's the
15 perspective that I'm -- I have on this issue.
16 TRUSTEE TULLOCH: Yeah, I think I was
17 pretty confused reading this through because it goes
18 all sorts of directions, and I was a little bit
19 confused. And there's also some remarks made in
20 public comment, and it was interesting that two
21 members from the golf community had 180 degrees
22 divergent views. One wanted a hundred percent
23 Picture Pass Holder and one wanted nothing.
24 And for the First Amendment issue, as
25 counsel has pointed out, we have no control over the

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1 not shortchanging the community as well.
2 Just with regard the golf, it's a slightly
3 strange model. Have we thought about just having a
4 single Incline golf club, and then we could have
5 various subsections within it? So instead of paying
6 600, 700 bucks to IVGC or whatever it is, I can't
7 remember what they themselves now, that that revenue
8 comes to us since we're providing most of the
9 services, and it could be run, open to anyone, then,
10 rather than just having all sorts of areas.
11 Would that not serve our community more
12 effectively?
13 MR. SANDS: I definitely -- coming on
14 board and having discussion with staff, we have
15 talked about that, having a district-wide
16 opportunity to host certain events. I think that
17 would benefit us as a whole because then it would be
18 more of a staff contribution to the District, not
19 just single entities throughout the District.
20 TRUSTEE DENT: I'll pass for right now.
21 TRUSTEE TONKING: You would be on board
22 for dismantling all of the clubs and starting a
23 single club?
24 MR. SANDS: No, not at all. I would
25 rather enhance on the District side of it to where

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1 clubs. We're not trying to have control over the
2 clubs. If clubs are asking for special deals or
3 special privileges, then we need to look at what
4 we're actually getting for it.
5 I think in the ski community for DPSEF, it
6 actually has a pretty comprehensive memorandum of
7 understanding clearly setting out what's there. I'm
8 not aware of any such MOU for any of the golf clubs
9 or any other clubs. I think we need to make sure
10 that we're being fair to the community, that we
11 don't suddenly find the golf clubs asking for
12 special tee times when it's a hundred members from
13 Reno and one Picture Pass holder. We need to be
14 consistent, we need to make sure that we're there.
15 I also appreciate that there's a way of
16 generating additional revenue streams without
17 impacting the community. Let's look at that.
18 I think we also need to be very careful
19 just looking at -- the non-profit term is used to
20 hide a multitude of sins, as far as I'm concerned,
21 actually been a director of a non-profit as well.
22 501(c)(3)s are the only ones that are true
23 non-profits. Some of others are just all sorts of
24 cover organizations, it's -- I think we need to make
25 sure that we're actually serving a purpose and we're

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1 we could offer across the board and potentially even
2 reach out to more Crystal Bay folks that would come
3 over and that sort of thing on a different entity.
4 TRUSTEE TONKING: So start a district club
5 as well?
6 MR. SANDS: Correct.
7 TRUSTEE TONKING: I'm just looking at the
8 sheet. I'm not going to look at the draft you
9 proposed because it seems to not follow legal
10 guidance, so just going forward, if we don't have
11 that happen.
12 So when I'm looking at this, I believe
13 that there should be a policy that encompasses all
14 clubs across the District. I don't think it should
15 just be singled as golf clubs because I think there
16 are other clubs that utilize our Chateau space, for
17 example, and get their discounted venues. I think
18 it just needs be straightforward and laid out, I can
19 go as a club and get X, Y, Z, so I think it needs to
20 be a district-wide policy, personally.
21 I also would maybe desegregate between a
22 501(c)(3) and the ones that are deemed either
23 incorporated club, 501(c)(7), an incorporated club.
24 I would have two different policies is kind of where
25 I would lean, because I think the treatment is

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1 different. A 501(c)(3) can utilize our space as a
 2 non-profits and get the discount using the pricing
 3 policy, but it wouldn't have to have, maybe, the
 4 requirements of membership that you would -- that
 5 you would want to see from a club or something like
 6 that who is using the space. That's one lense I
 7 would provide.

8 Then I think the benefits -- I don't
 9 really know what the best benefits are, and I think
 10 that's something that it would be helpful if you
 11 provided a list of what are clubs currently getting
 12 benefits of and what clubs -- what types of benefits
 13 do directors want to offer within their financial
 14 analysis. I'm not sure I feel the most equipped to
 15 give that.

16 The minimum memberships, I don't think we
 17 can talk about, but are we allowed to say what
 18 percentage would be Picture Pass holders or that
 19 kind of thing?

20 MR. RUDIN: I think that in practice that
 21 would be a little bit difficult to enforce, but, for
 22 example, if you had a requirement that anybody that
 23 used a preferential reservation demonstrated that
 24 they are a Picture Pass holder on use, that is
 25 something that staff could, in practice, implement,

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1 and that would be legal.

2 TRUSTEE TONKING: So maybe for some of the
 3 benefits that are given that could have a use.

4 MR. RUDIN: Yeah. So if you want specific
 5 benefits to be tied to being used by a Picture Pass
 6 holder, I don't think that that's legally
 7 problematic, and that would avoid the issue of going
 8 into who is and who isn't a member or trying to
 9 regulate the membership of the clubs. But, really,
 10 you're regulating the usage of facilities.

11 TRUSTEE TONKING: That makes a lot of
 12 sense.

13 Then there was one other area. I think
 14 the other thing that was brought up that was really
 15 interesting in something we need to consider is when
 16 things are a finite resource, like tee times, how do
 17 we incorporate new clubs and new groups to ensure
 18 that everyone has equity of access?

19 I think there should be some sort of
 20 policy from golf, for example, because that would be
 21 more of a finite resource, or maybe two groups want
 22 the Tuesday at noon lunchtime, and that's a
 23 conflicting issue at The Chateau. Just thinking
 24 through that.

25 And then I think have every club member

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1 sign some rules of an agreement, I think that is
 2 really key, and helps with the liability that I know
 3 we've run into in the past with some clubs and
 4 usage.

5 Those are just some of my thoughts.

6 MR. SANDS: Just to expand on that, a
 7 waiver of liability situation?

8 TRUSTEE TONKING: Yeah. Or just we abide
 9 by these rules, anything that is IVGID-related, we
 10 won't utilize that for our individual purp- -- you
 11 know, just some sort of guidance there.

12 CHAIR SCHMITZ: Any other?

13 MR. SANDS: Can I touch on one more thing
 14 about the best benefit practice, we would want to
 15 speak to each director of all the venues to see what
 16 they would come up with, a financial impact so to
 17 speak, for these clubs.

18 TRUSTEE TONKING: Or more just be like --
 19 I don't know what you can offer as a benefit
 20 because, I don't know, it can't be like all the
 21 clubs get a free tee time, because my guess is that
 22 would lose a ton of revenue for the golf course. So
 23 what are your feasible benefits that the directors
 24 -- do they offer to clubs currently and is that
 25 financially feasible or are there changes that need

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1 to be addressed?

2 TRUSTEE TULLOCH: I believe there also
 3 needs to be reporting to the Board and some sort of
 4 board approval, because I think many of us were
 5 shocked to find out that just the number of
 6 different golf clubs that were getting privileges
 7 and things, some of them seem to be there, it's --
 8 again, we hear both sides from the community, we
 9 hear from the golf community and then we hear the
 10 other side of it as well. I think it's important to
 11 the Board is aware of what we're offering in terms
 12 of that.

13 Again, we need to make sure that we're not
 14 disadvantaging our residents, both in terms of cost
 15 and access.

16 CHAIR SCHMITZ: I think that, to just make
 17 it simple, you need to identify what are the
 18 requirements of the club. What are the
 19 requirements, how many members, what have you. And
 20 then you need to identify what are the benefits and
 21 how are those benefits going to be metered, because
 22 you can't give out a hundred percent of all the tee
 23 times.

24 So you may say we are only going to
 25 allocate a certain percent of tee times during

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1 various months across all of the clubs, because I
 2 think we have to treat clubs fairly. I think you
 3 need to do this for the Championship Golf Course and
 4 then the Mountain Golf Course.

5 And at least then we'll have something
 6 that we can say here's the rules, here are the
 7 requirements of the club, here are the benefits that
 8 you are going to be receiving. And itemize what
 9 those are at Champ Course, at The Grill, at the
 10 Mountain Course, so least we have something that we
 11 can look at and understand, because I don't think we
 12 can get there without some of this basic
 13 information.

14 I think that we have to understand why
 15 we're doing this, why would we want to do this, and
 16 it may be that you don't do as many tee times for
 17 the club in July because that's the peak tourist
 18 month.

19 You need to come up with what is it that
 20 we're giving and how are we going to divvy up this
 21 limited resource across these clubs and still have a
 22 sustainable golf course. Does that make sense?

23 MR. SANDS: Absolutely.

24 TRUSTEE TULLOCH: At the risk of touching
 25 the third reel again, since golf is the third reel

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1 in IVGID politics, it's -- there was a good
 2 suggestion from the public that there should be some
 3 sort of revenue guarantee. I mean, the whole
 4 purpose of catering from clubs, let's be honest, is
 5 to drive utilization revenue as much as possible.
 6 There should be some form of revenue guarantee. I
 7 think that was good suggestion in public comment.

8 I think it's also worth taking a look at
 9 the DPSEF MOU. It's very good. I'd certainly like
 10 to see MOUs, and as we go further down this, the MOU
 11 is quite clearly spelled out.

12 CHAIR SCHMITZ: While, yes, clubs could be
 13 at various venues, various venues are going to have
 14 different benefits, so we'll have to modify it.

15 And we're not going to take that on right
 16 now because that's not necessarily a problem we're
 17 trying to solve. We're trying to just address
 18 transparency, fairness, and financial
 19 sustainability, I think.

20 TRUSTEE TONKING: I would like all clubs
 21 that utilize The Grill for their luncheons as well,
 22 not just golf clubs, because there are some that do
 23 that as well. We need to make sure that those are
 24 also included in this list.

25 MR. SANDS: I will state with this

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1 direction, I will try to build a report so we can
 2 break that down for individual financial impact
 3 throughout the course of the year, especially when
 4 it pertains to a lot of our clubs.

5 And coming from the residents' side of
 6 things, they are providing our most stable financial
 7 resource, they're providing us constant use of the
 8 facility, and we want to make sure we have a nice
 9 balance between the two.

10 TRUSTEE DENT: Going to just managing our
 11 resources and making it easier on you as we work
 12 through this process, is there -- I guess, would it
 13 be easier to have, say, one IVGID club that was
 14 brought up, and then all the sub clubs underneath it
 15 are teams underneath it, would that be easier for
 16 IVGID to manage that process than this kind of
 17 current free for all that we have? Would that be an
 18 easier way to do it?

19 I've never been in your shoes, I don't
 20 know what it takes, and so that's why I'm asking.

21 MR. SANDS: That's a good point. And I
 22 think that would help also on the legal side of
 23 things, give staff a better direction for it.

24 MR. RUDIN: Not sure that really solves
 25 any of the issues, nor do I think that we could

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1 necessarily have all of these outside clubs -- you
 2 know, we can force them to be under an IVGID
 3 umbrella. So, I think that's a potential issue.

4 TRUSTEE DENT: I'm seeing it more like a
 5 team. I don't know how complex all this is, but I'm
 6 seeing it like a team. And we have teams that play
 7 basketball or baseball or softball, they register
 8 through IVGID to do that, and then they're on this
 9 team.

10 I don't think we need all the members'
 11 names and all that information. I think when it
 12 comes to the price of things, I think it needs to be
 13 fair. And partial owner, Picture Pass holder should
 14 not -- a non-Picture Pass holder shouldn't be
 15 getting the same rates as a Picture Pass holder. I
 16 think we need to figure that piece of it out from
 17 a -- making it fair for the community.

18 But I feel like there's no rules, no one
 19 knows what's going, there's no MOU, and this was
 20 just something that was started a really long time
 21 ago and kind of evolved. Last year, we had a whole
 22 report about all the benefits that clubs got, and
 23 then two months later, there's all these benefits
 24 that we didn't know about.

25 We're learning and that's the reason why

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1 we're here, we're just trying to figure this out.
 2 And knowing that there are members that are getting
 3 a greater benefit than a Picture Pass holder, I
 4 would say that's not fair. I don't know how we
 5 structure something like where you can be on a
 6 private club that not everyone can have access to
 7 that you have a better benefit than the homeowner
 8 that's subsidizing the golf course. If that is
 9 easier from that standpoint, then let's go that
 10 direction and make it teams, whatever we need to.
 11 Maybe we're trying to solve the problem
 12 with clubs because the clubs are all in place and we
 13 don't want to change stuff, but if we brought it
 14 under an umbrella to a certain extent, it would make
 15 it easier, that's all.
 16 Just my two cents.
 17 TRUSTEE TONKING: Would that be infringing
 18 on the people's right of freedom to assemble if
 19 we're not allowing club access, then? And then
 20 would we have to disband all clubs within the
 21 District because of this? That would include
 22 Republican Women, Sierra Club, all these other
 23 groups that we utilize our space?
 24 MR. RUDIN: We don't control the formation
 25 of clubs and we couldn't disband them. They would

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1 continue to exist regardless of whether or not they
 2 have access to our facilities. However, I do think
 3 that there's a concern about if there are people who
 4 are part of a particular club and we single them out
 5 for disparate treatment depending on certain factors
 6 that could cause problems.
 7 I think -- realistically, I think people
 8 who are members of clubs are entitled to access our
 9 facilities in the same manner as any other member of
 10 the general public who fits their category, like if
 11 they're a Picture Pass holder, they're entitled to
 12 access it the same way as any other Picture Pass
 13 holder would.
 14 TRUSTEE TONKING: Let's take a golf club
 15 and then we have another club, we give preferential
 16 treatment for clubs to have events at The Chateau,
 17 for example, they can have lunches. We give them
 18 that space, that treatment on a monthly basis. We
 19 don't allow golf clubs, though, so now are creating
 20 some form of --
 21 MR. RUDIN: Yeah. My recommendation is if
 22 you're allowing preferential access at one facility
 23 that you have a policy in place that offers the same
 24 benefits to all clubs across the board.
 25 TRUSTEE TONKING: Okay. I also just want

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1 to put on the record that I am firmly against one
 2 club, just so we know, unless you have a really
 3 great argument for it. I think we're walking down a
 4 really slippery slope.
 5 Already know that we, as IVGID, oversee
 6 two clubs, and I know that we have a lot of issues
 7 that have been coming up through that, and so it
 8 makes me a little bit nervous for us to facilitate
 9 more.
 10 MR. SANDS: I will say, there is a value
 11 when it comes to these clubs, and especially when
 12 you have different aspects of -- whether it's level
 13 of golfer or level of active user at a facility,
 14 there is something to be said, I think, with the
 15 direction, especially from Trustee Dent, on if we
 16 can structure it in a way it's a bigger umbrella and
 17 we just have a very clear set and defined
 18 operational requirements or just status quo, so to
 19 speak, we need to be clear on that.
 20 CHAIR SCHMITZ: What two club does IVGID
 21 manage, Trustee Tonking?
 22 TRUSTEE TONKING: Incliners and Vet's
 23 Club, I believe, they're both underneath IVGID. Am
 24 I incorrect on that statement?
 25 CHAIR SCHMITZ: Well, they are and they

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1 aren't. They're different. Those two are different
 2 also. That is where some of this is a bit of a
 3 challenge, because the Veteran's Club is actually an
 4 IVGID program. And Incliners is different.
 5 So, that's where some of this -- we've
 6 already talked about, that things are not all the
 7 same right now.
 8 TRUSTEE TONKING: I just don't think we
 9 need to add a third when we're trying to figure out
 10 how to deal with the two that are --
 11 CHAIR SCHMITZ: I see what you're saying.
 12 Okay. Got it.
 13 Do you have clear direction?
 14 MR. SANDS: I believe so, yes.
 15 CHAIR SCHMITZ: All right. And I put it
 16 on the long range calendar for the 31st. Thank you.
 17 Moving on, then, to --
 18 H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS
 19 CHAIR SCHMITZ: We have no redaction
 20 requests.
 21 I. LONG RANGE CALENDAR
 22 CHAIR SCHMITZ: Long range calendar. I
 23 think -- tonight, I took notes of the things that we
 24 were adding, and I'm not going to walk through all
 25 this in detail. It's here for all of you to read if

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1 you have agenda items, if you have dates that you
 2 think things need to move around or what have you,
 3 please just let me know, and we'll put them on the
 4 calendar or shift things around.
 5 J. BOARD OF TRUSTEE UPDATES
 6 CHAIR SCHMITZ: Are there any Board of
 7 Trustees updates?
 8 TRUSTEE TULLOCH: Apart from seeing
 9 slightly better since my surgery, I've scheduled a
 10 CIC meeting for August the 20th, the next one.
 11 Director Nelson has requested a CIC meeting to look
 12 at some projects coming forward.
 13 CHAIR SCHMITZ: Do we know what the
 14 objective of the meeting is? Because it seemed like
 15 that was always a question of what is it that the
 16 committee is trying to accomplish? Is there a
 17 clear, defined goal with this meeting?
 18 TRUSTEE TULLOCH: Yes. It's to look at a
 19 couple of projects, pre-project proposal to refine
 20 it before it goes to the Board. And, yes, I fully
 21 agree, trying to wrestle the committee, as I'm sure
 22 you've observed on previous meetings. I think it's
 23 good that we restated the purpose of these
 24 committees a couple of meetings ago.
 25 CHAIR SCHMITZ: Yes. All right. Thank

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1 you. I just wanted to make sure you had your
 2 clarity.
 3 TRUSTEE DENT: I will not be available on
 4 the August 14th meeting.
 5 CHAIR SCHMITZ: The 14th of August?
 6 TRUSTEE DENT: Correct.
 7 CHAIR SCHMITZ: Do you want -- should we
 8 target rescheduling that?
 9 TRUSTEE DENT: I'll leave that up to you.
 10 There's only a couple items on the agenda right now.
 11 TRUSTEE TONKING: I can join remote for a
 12 little bit. I have our regular annual company
 13 retreat, but I can join for a while.
 14 CHAIR SCHMITZ: All right. I'll take a
 15 look. I'll talk to General Manager Magee when he
 16 gets back from vacation about that.
 17 Any other trustee updates?
 18 No. Okay. Moving on, then, to final
 19 public comment.
 20 K. FINAL PUBLIC COMMENTS
 21 MS. BECKER: Thank you. I came after
 22 hearing the RubinBrown report. I haven't seen the
 23 written report.
 24 Internal controls generally refer to a
 25 company's procedures and records that lead up to

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1 management's approval of transactions, and the
 2 questions to ask is: Are the adequate internal
 3 controls, and does the company follow the internal
 4 controls that it has put in place?
 5 And RubinBrown said the IVGID controls are
 6 not adequate, and if there are any, they're not
 7 followed. The others have said that there's a high
 8 risk of fraud and abuse until the numerous issues
 9 with the IVGID internal controls environment are
 10 addressed.
 11 Yet listening to a number of members of
 12 the public and even some comments from trustees,
 13 sound as if this report and expenditures were not
 14 useful or needed, and it was a finding of no fraud.
 15 There wasn't a finding of no fraud; there was a
 16 finding that where were not adequate records to
 17 determine why in many, many things were done.
 18 Having been a senior executive for several
 19 large companies where we would have found anything
 20 like this, we would have investigated fraud further.
 21 And I'm not suggesting we spend hundreds of
 22 thousands of dollars investigating if there was
 23 fraud. I am suggesting that you need to immediately
 24 enact internal controls. And they have given you a
 25 blueprint for lots of areas.

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1 Maybe, because of the current employee
 2 situation, you have to set up committees of retired
 3 executives who know how to set up internal controls,
 4 I hope you will do something quickly. When you fine
 5 internal controls like contracts being paid without
 6 any staff approval, \$10 million in disbursements
 7 with no approvals, and they didn't sigh they were
 8 okay or good or valid, they said there's no
 9 documents so we can't go farther because there's no
 10 employees there.
 11 Now, in private industry, we might go out
 12 and decide to hire investigators and look into it,
 13 and I'm suggesting that. But I am suggesting that
 14 for anyone to think that it's okay to have this kind
 15 of a lack of internal controls, it's not. And as a
 16 member of the public, I'm really urging you to act
 17 quickly on this.
 18 Cash transactions booked in bulk make it
 19 impossible reconcile, I've never heard of that. The
 20 \$7 million difference between GL and bank in June of
 21 2023, is bad, but apparently it happened throughout.
 22 A holdings account with \$200,000 of unapplied cash
 23 on the general ledger that was cleared out,
 24 according to a current employee, by a prior
 25 employee, and there's no writing as to why that

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1 happened. Even in my own little books on my own
2 little business, that would never occur.
3 Procurement cards where an employee, maybe two,
4 spent \$900,000 on procurement cards. Expense
5 reports without any support.
6 Thank you. Get my idea, please help us
7 and do something. Thank you.
8 CHAIR SCHMITZ: Online?
9 MR. WRIGHT: Frank Wright, Crystal Bay.
10 Stepping behind the last speaker, I
11 just -- I'm dumbfounded when someone says to you who
12 is at the bookings that \$900,000 was spent on
13 procurement cards with no other approval, oversight,
14 verification from another person, employee, or
15 supervisor, \$900,000. And we don't stop there. We
16 got another one for \$500,000. \$1.4 million of our
17 money was spent by two people on their procurement
18 cards without any kind of approval.
19 And the response that the Board gave is
20 shocking: Has this been reported to HR?
21 What the hell is HR going to do? What you
22 need to do is report this to the district attorney
23 and have them look into it and see how these funds
24 were spent. You don't go to HR. What's HR going to
25 do? What's the GM going to do? He has no authority

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1 there was even an interview, and the Board was not
2 apprised. They had no understanding of it.
3 So now you have a chance to change that
4 policy, and you better take back the control you
5 deserve and you should have over any --
6 (Expiration of three minutes.)
7 MR. DOBLER: Cliff Dobler here.
8 Getting to this forensic audit, public
9 comment at the beginning was statements made that
10 there was no fraud found. You know, they're just
11 misled. There's plenty of high risk of fraud, but
12 fraud has to be decided by the courts. It's not
13 decided by a CPA firm just turning around and
14 saying, yeah, she did it, she created fraud.
15 You have to get your attorney to begin to
16 explain that to the public.
17 In this particular case, there was 41
18 things looked at, and 39 percent, 39 percent, almost
19 half, were considered a high risk of fraud. But to
20 say that they didn't find any fraud, well, they
21 probably found a lot, but they can't turn around and
22 just simply say, yep, fraud was created, throw them
23 in jail. That goes through the system and the
24 lawyer here should explain that more clearly to the
25 people.

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1 to understanding all this. It's unbelievable. But
2 that's that part of it.
3 Then you have expenses that the Board
4 never has a chance to approve. Contracts that
5 exceed board approval. Contracts that spent more
6 money than they were approved for without the Board
7 ever changing that. It's malfeasance of public
8 office as board members. It's shocking.
9 Having no inventory control, understanding
10 how much products, services, et cetera, going out at
11 these businesses that we're running, and you don't
12 know how much you bought, how much you sold, and
13 what the profit was. You just have nothing.
14 Internal controls, as Ms. Becker pointed
15 out, there aren't any, and nobody is caring enough
16 to do anything about it. It's shocking.
17 As far as Policy 1898, we've had people
18 promoted to positions in this district that didn't
19 deserve them, it was not open to the public. I
20 filed an EEOC complaint because somebody got a job
21 that I was actually qualified for and probably other
22 people in the District were qualified for, that was
23 given away by the General Manager, who is set to
24 leave. And that person got a huge raise, got a
25 promotion, no one had a chance -- I don't think

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1 Now, as to the capital projects for the
2 beach and the community service fund, I have all the
3 white papers, and I'm willing to share with Ms.
4 Nelson and Tulloch, but I would like to see that put
5 into the magazine where people have a clear
6 understanding of what we're up against the wall on
7 \$65 million of future expenditures and see that most
8 of them are required. We have let things go into
9 the trash can as far as maintenance, and I think you
10 will find that all these things have probably
11 five years or less to survive.
12 So I would like to think that we might be
13 truthful to our residents by putting in that
14 magazine that here's what you may be looking at over
15 the next five years, and I think that would be fair.
16 I'm willing to give my white papers to
17 whoever wants them. They are accurate. Everything
18 has been walked out with my wheels, and it's all
19 there and there is little or more variance that will
20 occur in them.
21 Thank you very much.
22 MEMBER SWENSON: Hi. This is Harry
23 Swenson again. Still a candidate for trustee,
24 though I'm not sure after listening to that
25 financial audit report.

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1 I do want to say this: I worked for NASA
 2 for 32 years. In the middle of my career, the
 3 administrator of NASA was an accountant. And the
 4 reason was that congress and the president had come
 5 to the joint concern that NASA's financial profile
 6 was a swamp. That administrator came in to clean --
 7 or actually drain the swamp, and if the things that
 8 I heard in that report and then read over the
 9 last hour are actually true, half of the people in
 10 NASA's financial environment would have fired.
 11 The whole lack of basic financial controls
 12 is terrible. I can't say -- I can swear about it,
 13 but it's really, really wrong. The people that are
 14 involved with the financial environment, especially
 15 with our district, I think it's about a \$50 million
 16 a year enterprise, the lack of financial controls
 17 ought to scare every individual member of our
 18 community.
 19 And I believe -- and I think I read it in
 20 previous general audits, that this is not a
 21 this-year or three-year problem, this has been going
 22 back a decade. That each report, each of our audit
 23 that went to the state said we do not exhibit good
 24 financial controls. Nothing as been done about, it
 25 seems.

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1 I hope this is an eyeopening exercise for
 2 all of us, and that financial controls are put upon
 3 our environment, our institution, our enterprise.
 4 Without it, we've got no transparency, and scary
 5 amounts of potential violation.
 6 Thank you for your time, and I hope we can
 7 do something urgent about this. I agree a hundred
 8 percent with Ms. Becker that if you don't do
 9 something now, -- and I -- you know, this is a call
 10 for urgent action.
 11 Thank you very much.
 12 MR. BELOTE: That was our last public
 13 comment in the queue.
 14 L. ADJOURNMENT
 15 CHAIR SCHMITZ: With that, we will adjourn
 16 the meeting at 9:50 p.m. thank you all.
 17 (Meeting ended at 9:50 p.m.)
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1 STATE OF NEVADA)
 2 COUNTY OF WASHOE) ss.
 3
 4 I, BRANDI ANN VIANNEY SMITH, do hereby
 5 certify:
 6 That I was present on July 10, 2024, at
 7 the of the Board of Trustees public meeting, via
 8 Zoom, and took stenotype notes of the proceedings
 9 entitled herein, and thereafter transcribed the same
 10 into typewriting as herein appears.
 11 That the foregoing transcript is a full,
 12 true, and correct transcription of my stenotype
 13 notes of said proceedings consisting of 163 pages,
 14 inclusive.
 15 DATED: At Reno, Nevada, this 23rd day of
 16 July, 2024.
 17
 18 /s/ Brandi Ann Vianney Smith
 19
 20 BRANDI ANN VIANNEY SMITH
 21
 22
 23
 24
 25

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 2 all of us, and that financial controls are put upon
 3 our environment, our institution, our enterprise.
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 16 the meeting at 9:50 p.m. thank you all.
 17 (Meeting ended at 9:50 p.m.)
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INVOICE

BAVS SM-LLC
brandiavsmith@gmail.com
United States

BILL TO
Incline Village General Improvement District
Susan Herron / Heidi White

775-832-1218
AP@ivgid.org

Invoice Number: IVGID 47

Invoice Date: July 23, 2024

Payment Due: August 10, 2024

Amount Due (USD): \$1,328.00

Items	Quantity	Price	Amount
Base fee July 10, 2024 BOT meeting	1	\$350.00	\$350.00
Per page fee July 10, 2024 BOT meeting	163	\$6.00	\$978.00

Subtotal: \$1,328.00

Total: \$1,328.00

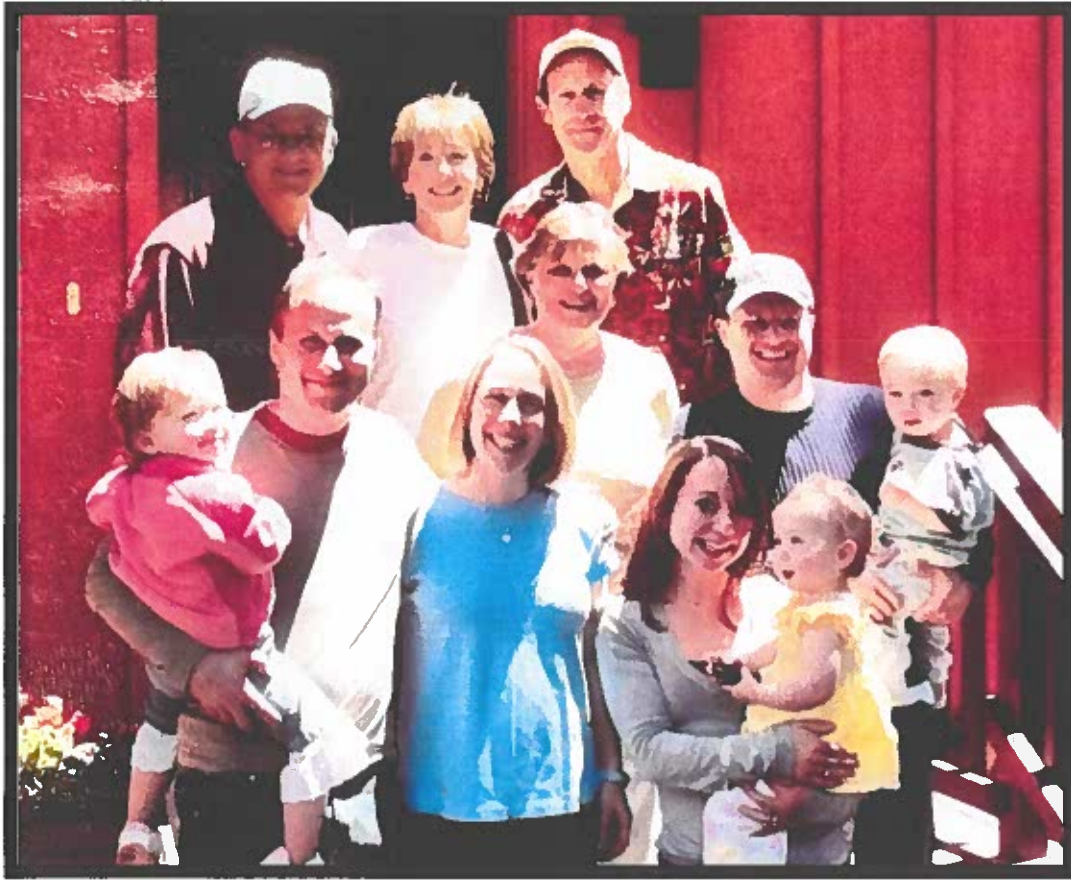
Amount Due (USD): \$1,328.00

**The owners: Kathy & Barry Gursky,
Chuck & Ilona Lindauer**



The owners' children and grandchildren





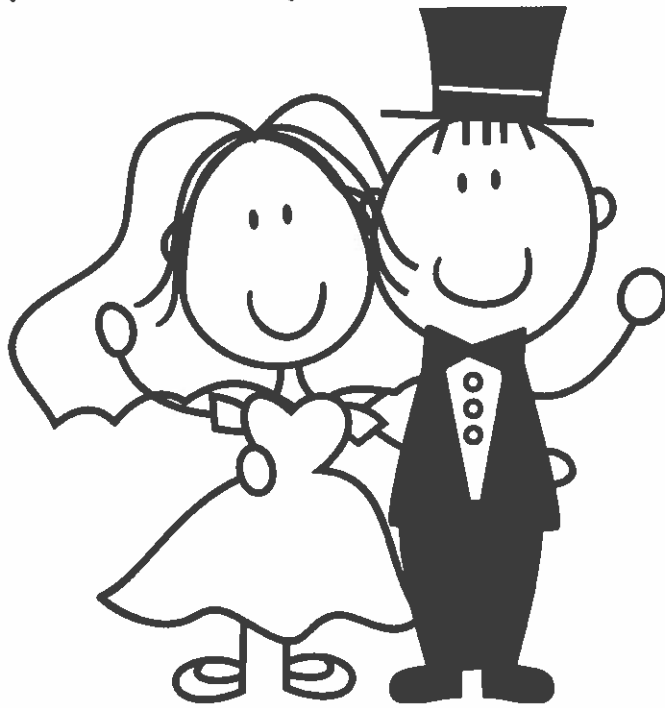
**Move in Day , 2006
18 years ago**



Our peaceful yard today



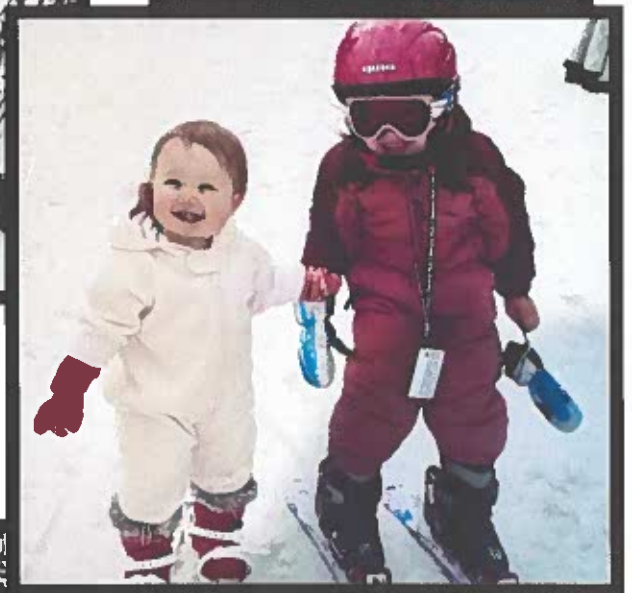
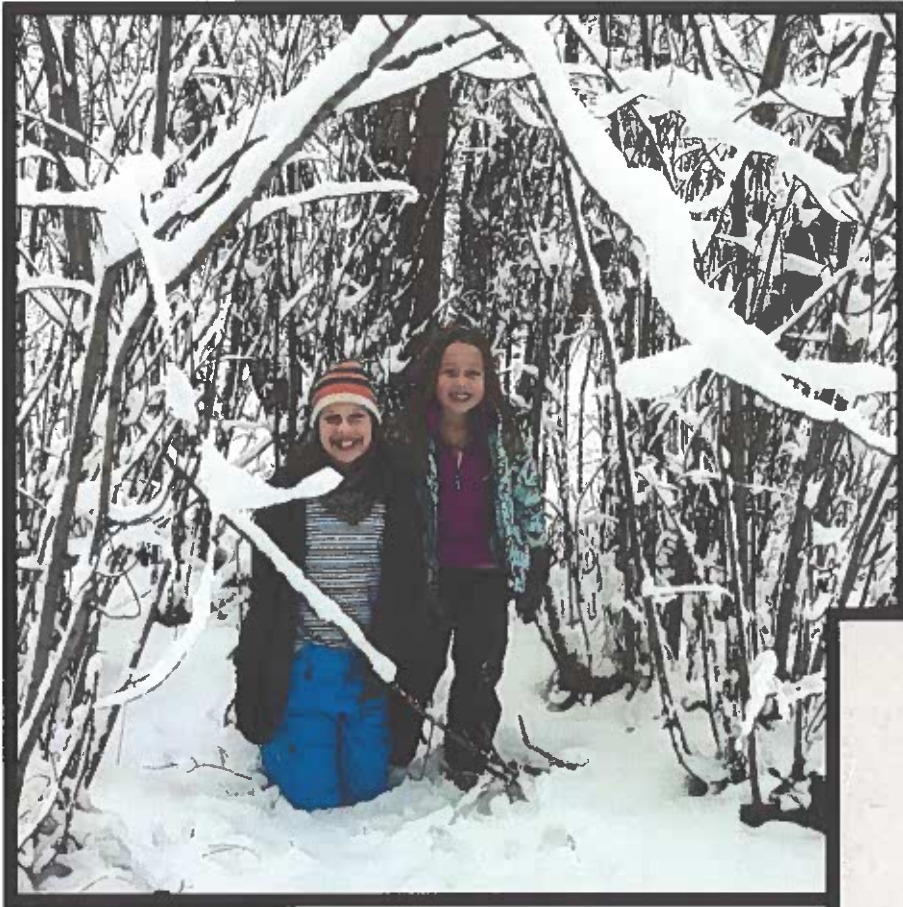
The grandchildren: Colin, Kylie, Annika, & Jocelyn Gursky, Ryan and Taylor Fox.



Mark's remarriage to Laura Fox added 2 more grandchildren to our family, Ryan and Taylor Fox.



**4th of July
in Incline Village
Playing with kitties
at Pet Network**



**An igloo in our backyard
Learning to ski**





We love Lake Tahoe

Our fish on the path to Sand Harbor represents our commitment and love for Lake Tahoe.

Early white settlers in the area asked the Washoe people what the name of the lake was. The answer was "Da ow," meaning "the lake." The settlers thought they said, "Tahoe," and thus came the name, "Lake Tahoe."

We  *Lake Tahoe*

To the IVGID board members:

The recent changes to summer beach regulations have had a significant negative impact on our family. While we recognize IVGID's efforts to address misuse of beach passes, we want to emphasize that we are not among the abusers. Nonetheless, we find ourselves unfairly penalized because of the abusers' actions.

In 2006, we purchased our home in Incline Village on Pine Cone Road with Chuck and Ilona Lindauer, establishing a place where our entire family could create lasting memories. At the time we had 3 grandchildren, 2 one year old's, 1 two year old, and a 4th to be born in 4 months. We now have six grandchildren, five of whom are currently attending college.

Despite our family ownership, we rarely gather here simultaneously, with only occasional full gatherings during holidays like the 4th of July, Thanksgiving, and New Year's Eve. We manage access to the house through a Google calendar, and the house is exclusively for family. We do not rent or "loan" the house out. We do invite guests (friends) to stay with us occasionally.

Over the past 18 years, we've actively supported the community by donating to local causes such as fireworks displays, Keep Tahoe Blue, and the Boys and Girls Club. We've also participated in community fundraising events and have been members of Incliners and have attended Rotary meetings. Our commitment is evident, with the purchase of a plaque and a fish for the trail to Sand Harbor. Our grandchildren participated in many 4th of July parades with decorated wagons and bicycles. In addition, many of the children have donated hours at Pet Network, washing and folding towels and playing with the animals.

Our issue arises from recent changes in the allocation of picture and punch cards, which have directly and negatively affected us. Despite our responsible use of these privileges, we now find ourselves with only limited access. Specifically, our family of 4 owners, their 2 children and spouses, and our 6 grandchildren evidently requires more flexibility than the current system allows. We were issued five full-access picture cards and three "no beach guests" picture cards, along with the option to purchase two non-renewable punch cards, providing a total of 10 beach entries for the entire summer.

The restriction on bringing guests or grandchildren to the beach, especially when none of the five full-access card holders are present, poses a significant hardship. Our own grandchildren, who have grown up enjoying this community alongside us,

are detrimentally impacted. Although punch cards are available, they provide only a limited number of total summer beach entries (10) and are not renewable, leading to frustrations and disappointment with the IVGID rules.

These restrictions have led to numerous awkward and inconvenient situations for our family. For instance, during visits from friends and family, we've encountered difficulties accessing the beach due to a limited number of picture cards that allow bringing in guests and the limited number of beach pass punch cards.. These instances highlight the impracticality of the current system and its impact on our enjoyment of our home and community.

Given the complexity of our situation, we kindly request an opportunity to discuss these concerns with board members in person, allowing for a more nuanced exploration of potential solutions beyond the constraints of a brief public comment. We hope for a fair resolution that aligns with our longstanding commitment to this community and enables us to continue enjoying our home in Incline Village with our family and guests.

Respectively submitted,

Kathy Gursky, Owner

Co-owners: Barry Gursky, Chuck Lindauer, Ilona Lindauer

116 Pine Cone
Incline Village
925 783 0041

Our Family Tree

Valid Recreation Photo IDs

Name	Card Id	Relationship	Pass Type	Expire Date
LAURA M FOX	17484267	Child of Owner	All Area Access	6/8/2025
BARRY GURSKY	1257603	Owner	All Area Access	7/2/2025
KATHLEEN GURSKY	1257611	Owner	No Golf	7/12/2024
JASON GURSKY	1257619	Child of Owner	All Area Access	7/2/2025
MARK GURSKY	1257637	Child of Owner	All Area Access	7/2/2025
CHARLES LINDAUER	254673	Owner	All Area Access	6/30/2028
ILONA LINDAUER	254674	Spouse of Owner	No Golf	7/2/2025
CARINE GURSKY	1257677	Child of Owner	No Golf	6/8/2025

Errors on our family tree, posted on the Recreation Center website: Ilona Lindauer is an owner. Laura Fox is the spouse of the owners' son, Mark Gursky.

Note: Carine Gursky is Chuck and Ilona's daughter, and she is married to Kathy and Barry's son.

Grandchildren of Owners

Annika Gursky, 20

Jocelyn Gursky, 17

Kylie Gursky, 19

Colin Gursky, 19

Ryan Fox, 18

Taylor Fox, 19

Annika, Kylie, Colin, Taylor and Ryan are now in college in the Midwest, South and East Coast. Colin, Annika and Kylie are working on the East Coast this summer, but they each will have a week to spend in Incline Village at our family house in August. Ryan and Taylor are here for the summer. Jocelyn is a senior in high school, and she also will have time to spend at our family home this summer.

From: JAY SIMON ajsmsn@aol.com
Subject: IVGID Meeting
Date: July 10, 2024 at 2:44 PM
To: Jay Simon ajsmsn@aol.com

My name is Jay Simon, I live on golfers Pass Road and have been a resident of Incline for over 10 years.

I am currently a member of a golf club and am here to give my personal opinions on the proposed policy on clubs.

First, I want to talk about the policy in general and then about golf clubs more specifically. Please go to the second page of the July 10th memo, 3rd paragraph. This paragraph is important and unfortunately the draft policy does not follow this guidance. It reads, and I quote;

“In terms of developing a policy governing clubs, the district is a governmental agency and is limited by the first amendment from adopting programs or policies that infringe on the right of free association. ACCORDINGLY, THE DISTRICT HAS NO REASON TO REGULATE HOW INDIVIDUALS FORM CLUBS OR WHO CAN BE A MEMBER OF ANY PARTICULAR CLUB. HOWEVER, THE DISTRICT CAN DETERMINE WHAT SORT OF BENEFITS IT PROVIDES TO CLUBS, INCLUDING DISCOUNTS, PREFERENTIAL RESERVATION TIMES, ETC. AND ON WHAT TERMS.”

So, if I want to form a chess club in Incline Village it has nothing to do with IVGID. I don't need approval to form or dissolve the club, nor do I need approval on club membership or how it operates. Providing club by-laws or membership lists would be total overreach and flies in the face of the stated policy that I just read. At the point a club wants to use an IVGID facility the overall residency of club members becomes relevant and clubs should attest accordingly. It is up to the management of the chateaux to document the policy on providing clubs access and pricing. Clubs that meet the residency requirements (75% in the memo) should have preferential access and more favorable room rental fees.

As to golf clubs I agree with the stated policy of allocating tee times to each club based on past usage and additional revenues from catering and other income streams.

I believe all golf clubs should attest at the beginning of each golf season to the percentage of picture pass holders in the club. I believe that percentage should be 100, not 75.

Anyone is free to form a new golf club just as I can form a chess club. The sole question becomes what is the policy on providing advance tee times to new golf clubs. As with the chateaux, it would be up to the director of golf operations to provide that policy. Personally, I believe new golf clubs should only be granted advance tee times if they commit to filling at least 500 rounds of golf and a minimum number of catering events over the golf season.

I would be happy to help facilitate this policy. Thank you.

Kristie Wells | Incline Village Resident
July 10, 2024

Today marks a significant moment for our community as we receive the results of the forensic due diligence audit. The report from Rubin Brown reveals a six-month endeavor costing over \$300,000, ultimately confirming the absence of fraud. ^{AGAIN} This outcome, while providing clarity, ~~raises questions about the allocation of resources and the lack of prioritization around real needs of this community.~~ **CONFIRMED NO FRAUD WAS FOUND.**

The audit has highlighted the issue of sloppy accounting, a concern previously identified by Moss Adams and Raffelis. Sara, Ray, and Matt, your insistence on this audit redirected staff from their essential duties, exacerbating the issues identified earlier. Our Finance Department, already stretched thin, needed support for the Tyler Munis implementation and bank reconciliation. The community expected resources to be focused on these critical tasks, rather than diverting attention to yet another audit. An apology to the community for this costly and redundant project seems warranted.

Moving on. Chair Schmitz deferred the wildfire mitigation and forest management work from a previous meeting under Reports to General Business tonight. The North Lake Tahoe Fire Protection District's work on IVGID land is invaluable, providing a crucial service at an approximate cost of \$42 per year per parcel. What needs to be discussed? They are keeping our community safe. If you are truly committed to making a positive impact, you should focus your efforts on collaborating with the US Forest Service to improve the management of their lands within our community, as many of their lots have yet to undergo necessary defensible space work.

I also have concerns about the proposed revisions to District Policy and Procedure 142, Resolution No. 1898, which suggest Trustee involvement in senior-level interviews. The General Manager, as the sole employee of the Board, should maintain autonomy in building their team. Past criticisms from some Trustees towards staff underscore the risk of complications and conflicts if Trustees are involved in these hiring processes. A reconsideration and removal of this proposal from the Agenda would align with maintaining effective governance boundaries.

Finally, I observed a gap in the Reports to the Board. While each Director has submitted a status report, Ski and Golf have not, and notably, there is no report from General Manager Magee. As the Board's only employee, transparency regarding the General Manager's recent activities and priorities is crucial. The absence of this information represents a significant oversight. I would like to know how he spends his time, especially when working remotely.

Thank you for your attention to these matters. As always, the goal is to ensure our community's best interests are at the forefront of our governance.

Mick Homan

I'm an Incline Resident and Candidate for Trustee

I'm commenting on tonight's agenda item on Club Policies.

This proposal should be rejected.

I don't see any solution that doesn't result in significant revenue reductions and legal exposure for IVGID.

I'm not a lawyer - My analysis of the impacts may not be 100% accurate.

But I do have experience developing policies that have to pass legal muster.

So let's take a look.

This policy would apply to **all associations or organizations dedicated to any particular interest or activity....that want to use any IVGID facility**

That's an extremely broad scope.

Rightfully so. We're a quasi-governmental organization.

To avoid discrimination issues, our facility policies need to apply very broadly.

So what's in scope?

Golf is called out in the policy – so lets start there.

In addition to the named golf clubs, the policy applies to all other organizations or groups that use our golf facilities.

So all charities, business groups, conventions, school and other team play participants that hold events at our courses

If 75% of these organizations aren't picture pass holders, they won't get preferential tee times for their events.

Even if they can reach that threshold, they'd be forced to provide bylaws, and full membership rosters, **for the public record**, in order to book the facility – likely a non-starter for many of these groups.

And if they can't meet the requirements and book early, golf will lose this critical revenue stream.

Ironically, the named golf clubs easily meet the 75% threshold.

Let's look beyond golf.

- This would apply to adult and youth ski teams at Diamond peak
- To school teams, adult and other youth groups at our rec center and fields – so adult and youth baseball, softball, soccer, lacrosse, racquet and other leagues.
- And many of the adult, senior and youth programs promoted and jointly sponsored by IVGID

If these groups don't meet the 75% threshold, their use of the facilities gets restricted, which will be the case for some, particularly since they host visiting teams.

This involves ski races, baseball, softball, lacrosse, soccer and other competitions involving other area teams.

Even if some of these groups meet the 75% rule, they'd be forced to disclose, **on the public record**, the name of every individual in their organization.

What about the **legalities** of forcing all private clubs to publish members' names **in the public record**. What about the legal **and safety** issues when our **youth** are involved?

As written, the 75% threshold and disclosure requirements would also apply to private receptions and other events at the Château and Aspen Grove.

This will drive revenue losses when these groups balk at publishing their guest lists.

Drafting policy exemptions that scope out many of these groups won't work.

It would create a different exposure – a significant discrimination risk from IVGID resident groups that remain in scope.

~~And remind me – what's problem we're solving?~~

Please do the right thing and kill this effort. It's a bad solution in search of an imaginary problem.

We have more important issues to deal with.

Forensic Audit

Read exe summary

Take-away – NO FRAUD

Large number of control outages we already knew about from previous consultants and auditors reports

Learned nothing new

Any malfeasance was on part of board majority that continues to spend our funds on imaginary witch hunts

Time to move on and build rather than continuing to tear down.

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee, District General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Review, Discuss, and Approve the Purchase Order Agreement for Services Associated with the Sewer Pump Station #16 Motor Repair - FY 2024/25 Capital Improvement Project Fund: Utilities; Division: Sewer: Project #2599DI1104; Contractor: Carson Pump LLC, in the Amount of \$17,400. (Requesting Staff Member: Public Works Director Kate Nelson)

RELATED FY 2023 STRATEGIC PLAN

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

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

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Purchasing Policy for Public Works Contracts 21.2.0

DATE: July 31, 2024

I. RECOMMENDATION

That the Board of Trustees make a motion to:

1. Approve the Purchase Order Agreement for Services with Carson Pump, LLC in the Amount of \$17,400; and,
2. Authorize Staff the Execute Change Orders for Additional Work if Required up to 10% of the Construction Contract Value; not to Exceed \$1,740; and,
3. Direct the General Manager to Sign and Execute the Agreement.

II. BACKGROUND

The Spooner Pump Station (SPS #16) operates with four pumps, of which two

can run concurrently to pump all effluent from the basin via the effluent export line. Currently, one of the four pump motors has a direct short and requires repair as it is no longer working.

In accordance with Board Policy 3.1.0, Subsection 0.4, this item is included in the Consent Calendar as it constitutes routine business for the District. It is within the approved FY 2024/25 Capital Improvement Fund under Utilities, Sewer Division: Project #2599DI1104.

III. BID RESULTS

The proposed purchase order agreement for services is in compliance with the District's Purchasing Policy for Public Works Contracts, Policy 21.2.1.6.2C and did not require more than one bid.

IV. FINANCIAL IMPACT AND BUDGET

This service will be paid by the District's approved FY 2024/25 Capital Improvement Fund under Utilities, Sewer Division: Project #2599DI1104.

V. ALTERNATIVES

The Board may defer the repair of the effluent pump motor at the SPS #16; however, the motor is a critical component in exporting all the effluent out of the basin.

VI. COMMENTS

The Purchase Order Agreement between the District and Carson Pump, LLC has been reviewed and approved by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

1. 2024-08-01 PO Agreement - Carson Pump SPS 16

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

CIP No. 2599DI1104	Purchase Order No.
CONTRACTOR Carson Pump, LLC – Vendor #3435 P. O. Box 20159 Carson City, NV 89721 Attn: Daniel Trampe 775-888-9926 / dan@carsonpump.com	INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT Public Works Department 1220 Sweetwater Road Incline Village, NV 89451 Attn: Jim Youngblood 775-832-1214 – jey@ivgid.org

This Purchase Order is subject to the attached terms and conditions.

Services:

Repair of an effluent pump motor at SPS 16 (Spooner Pump Station). Work includes:

- Est. 8 hours with boom truck and crew to remove 250hp motor, deliver to motor shop, pick up when repairs are completed and reinstall on pump.
- Repairs include rewind, replace bearings, balance rotor, paint and oil.

Price: \$17,400.00

PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (“DISTRICT”) to the Contractor designated in the purchase order must be promptly accepted and acceptance is expressly limited to the terms of this order. Any addition or different terms in the Contractor’s forms are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given. Contractor’s performance of any portion of this order shall be considered acceptance by the Contractor of the terms herein.

2. Compensation. Contractor shall be paid on a time and materials or firm fixed fee basis, as may be agreed upon by the parties as described in this Purchase Order, or in documents attached hereto and hereby made a part hereof, within 30 days of receipt of invoice. If the work is performed on a time and materials basis, the invoice shall include a detailed description of the work performed, labor hours and materials.

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices

and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers’ Compensation in compliance with applicable statutory requirements and Employer’s Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys’ fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the

extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT. The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's obligation to defend, indemnify and/or hold harmless arises out of Contractor's performance of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor. In consideration of the award of this contract, the Contractor agrees to waive all rights of subrogation against the District, its officials, employees, agents and authorized volunteers for losses arising from the work performed by the Contractor for the District.

7. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This is an integrated Contract representing the entire understanding of the parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. This Contract may not be modified or altered except in writing signed by both parties hereto. This Purchase Order is not intended to and will not preclude Contractor's employees from exercising available rights under the DISTRICT's Whistleblower Policy and associated procedures for reporting suspected misconduct,

as that term is defined in the Whistleblower Policy. All reports of suspected misconduct will be handled by the DISTRICT in accordance with the Whistleblower Policy.

8. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

9. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

10. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time.

11. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.

12. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

13. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

Signatures on following page.

SIGNATURE PAGE

OWNER:
INCLINE VILLAGE G. I. D.
Agreed to:

Bobby Magee
General Manager

Date

CONTRACTOR:
CARSON PUMP, LLC
Agreed to:


Signature of Authorized Agent

Dan Trampe
Print or Type Name and Title

7/11/2024
Date

Reviewed as to Form:

Sergio Rudin
District General Counsel

Date



Carson Pump, LLC
 P.O. Box 20159
 Carson City, NV. 89721

Estimate

Date	Estimate #
6/26/2024	2829

NV. Lic #39920A
 CA. Lic #745270

Name / Address
Incline Village GID 1220 Sweetwater Road Incline Village, NV. 89451 Att:Jim Youngblood

Description	Qty	Project	
		Cost	Total
Est. 8 hrs. with boom truck & crew to remove 250hp motor, deliver to motor shop, pickup when repairs completed and reinstall on pump	8	300.00	2,400.00
Estimate to rewind, replace bearings, balance rotor, paint and oil on 250hp U.S. motor	1	15,000.00	15,000.00
Thank you for considering Carson Pump for this proposal		Subtotal	\$17,400.00
		Sales Tax (7.1%)	\$0.00
		Total	\$17,400.00

MEMORANDUM**TO:** Board of Trustees**THROUGH:****FROM:** Adam Cripps, Assistant Director of Finance**SUBJECT:** Authorization to Transact Under Blanket Purchase Orders for Fiscal Year 2024/25, Pursuant to NRS 332.15 and Board Policy 20.1.0 (Requesting Staff Member: Assistant Director of Finance Adam Cripps)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): LONG RANGE PRINCIPLE #3 - FINANCE The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Purchasing Policy for Goods and Services (20.1.0)
Purchasing Policy for Public Works Contracts (21.2.0)

DATE: July 31st, 2024**I. RECOMMENDATION**

Staff recommends that the Board of Trustees authorize the following procurements for FY2024/25 transactions:

- 1) Make the following finding: Procurement of chemicals is exempt from competitive solicitation per NRS 332.115 (1), as the District has found single vendor(s) who can supply and deliver chemicals required for the District's water and wastewater treatment operations;
- 2) Approval of Sole Source Procurement of Water and Wastewater Treatment Chemicals From:
 - a. UNIVAR (Sodium Silicate) in the amount not-to-exceed \$120,000 and
 - b. Olin (Sodium Hydrochloride) in the amount not-to-exceed \$170,000;
- 3) Approve Procurement of fuel (Fleet Services) through State Contract pricing (Contract #99SWC-S818) under NRS 332.195 with:

- a. Pilot Thomas Logistics, LLC in the amount not-to-exceed \$182,000, and
- b. Flyers Energy, LLC in the amount not to exceed \$176,000;

- 4) Blanket Purchase Orders for selected vendors for FY2024/2025 transactions for amounts not-to-exceed those specified in Attachment A to this Board memo.

II. BACKGROUND

Board Policy 20.1.0, Purchasing Policy for Goods and Services, adopted by the Board of Trustees on July 27, 2022, requires that all contracts, including purchase orders, for transactions expected to exceed \$100,000 be approved by the Board of Trustees. Board policy as well as NRS 332.115 further provides for exceptions to the requirement for public advertising and competitive bidding for specified contracts.

The District's Purchasing procedures require that a purchase order is required for any contract or procurement exceeding \$5,000. While many Purchase Orders are tied to specific contracts or individually bid procurements, Blanket Purchase Orders are used to cover multiple transactions with a single vendor, typically for routine and recurring transactions. In general, Purchase Orders or contracts exceeding \$100,000 require Board approval, provided that the underlying contract has been let consistent with the public bidding requirements set forth in the NRS as well as the District's Purchasing Policy.

However, NRS 332.115 (attached) provides for selected exceptions to the public advertising and competitive bidding requirements. Among the exemptions provided for in NRS 332.115 are purchases of goods and commodities for resale at retail by public agencies. For the District, several vendors utilized to supply food and beverage and golf merchandise for resale fall within this exemption.

This agenda item has been prepared seeking Board approval for selected blanket purchase orders for planned procurement activities with specific vendors, which are:

1. Estimated to exceed \$100,000 for the fiscal year,
2. Where the commodity or service procured is specifically exempted from public advertising and competitive bidding requirements (NRS 332.115.1.(p) exempts items for resale at retail outlet operated by a local public agency).

While the NRS includes exemptions for selected categories of local public agency procurement, Board Policy 20.1.0 provides that the District will undertake procurement with the presumption of competitive solicitation, unless it is in the District's interest to forego competitive solicitation. The District's long-standing practice has been to solicit informal quotes from vendors with available inventory for products purchased for resale at the District's food and beverage venues and golf pro shop.

Sole Source procurement – Chemicals for Water and Wastewater Treatment Operations

Vendor	Description	Amount	Fund*
UNIVAR	Chemicals	\$120,000	Utilities (200)
Olin	Chemicals	\$170,000	Utilities (200)

Procurement through State Contract Pricing – Bulk Fuels

Vendor	Description	Amount	Fund*
Pilot Thomas Logistics, LLC	Bulk Fuel	\$182,000	410, 200, 300
Flyers Energy, LLC	Bulk Fuel	\$176,000	410, 200, 300

Blanket Purchase authority is specifically being sought as follows (Attachment A):

Vendor	Description	Amount	Fund*
US Foodservice, Inc.	Food and Beverage	\$ 400,000	320,330,340,390
Sierra Meat Co.	Food and Beverage	\$ 145,000	320, 340
Southern Wine & Spirits	Food and Beverage	\$ 100,000	320, 340
Acushnet Company	Golf Merchandise	\$ 150,000	320
New West Distributing	Food and Beverage	\$55,000	320,330,340,390
Sysco Food Service	Food and Beverage	\$55,000	320,330,340,390
SWIRE Coca-Cola USA	Food and Beverage	\$50,000	320,330,340,390
L&C Cook Specialty (Truckee Sourdough)	Food and Beverage	\$45,000	320,330,340
Capital Beverage	Food and Beverage	\$25,000	320,330,340
Breakthru Beverage	Food and Beverage	\$25,000	320,330,340
Produce Plus	Food and Beverage	\$20,000	320,330,340

Notes: Funds: Golf (320), Facilities (330), Ski (340), Beaches (390) Fleet (410)

III. BID RESULTS

The recommendations included in this agenda item are being made consistent with applicable provisions of the District's Purchasing Policy (20.1.0) and NRS 332. To purchase orders are being recommended for approval through sole source procurement as the District has identified single vendors able to meet the specifications and delivery requirements for supplies (chemicals) related to critical water and wastewater operations.

IV. FINANCIAL IMPACT AND BUDGET

Funding to cover the estimated expenditures for the purchase orders presented in this report is included within the approved FY2024/25 budget.

V. ALTERNATIVES

VI. COMMENTS

This agenda item seeks Board approval for selected vendor transactions for FY2-24/25, to include:

- 1. Sole Source procurement of chemicals for water and wastewater treatment operations,
- 2. Procurement of bulk fuels through State Contract pricing, and
- 3. Blanket Purchases Orders for selected vendors, as specified in Attachment A, where transactions are estimated to exceed \$100,000 for the fiscal year.

For informational purposes, this report also provides a listing of blanket purchase orders approved under the General Manager’s contract authority (Attachment B).

VII. BUSINESS IMPACT/BENEFIT

VIII. ATTACHMENTS

- 1. Blanket Purchase Orders - FY24-25 Attachment A
- 2. NRS_ CHAPTER 332.115_ Attachment B
- 3. Policy 20.1.0 _Purchasing-Goods and Services Adopted 07.27.22_ FINAL Attachment C

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Incline Village General Improvement District
FY25 Blanket Purchase Orders

Attachment A

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION	FY 24/25 AMOUNTS
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Procurement through State Contracts

Thomas Petroleum	Fuel	PW	Fleet	182,000
Flyers	Fuel	PW	Fleet	176,000

Sole Source Contracts

Olin Corp	Sodium Hypochlorite	PW	Water/Wastewater	170,000
UNIVAR	Chemicals	PW	Water	120,000

GM Approval

Data Print	Billing Printing/Mailing Services	PW	Admin	25,000
Lee Joesph's	Pool Servicing	Recreation	Aquatics	56,000
Thatcher Chemical	Chlorine	Recreation	Aquatics	30,000
Grainger	Parts	Buildings/PW	Buildings / PW	75,000
Home Depot	Building Supplies	Buildings/PW	Buildings / PW	20,000
Tahoe Supply	Janitorial Supplies	Buildings	District-wide	50,000
Mountain Hardware and Sports (Village Ace)	Supplies	District-wide	District-wide	50,000
Four D Enterprises	Parking Lot Sweeping	District-wide	District-wide	24,000
Office Depot	Office Supplies	District-wide	District-wide	12,000
Alsco	Linens/Towels/Carpets	District-wide	District-wide	32,000
CC Cleaning *	Ski / Rec Center	District-wide	District-wide	*120,000
Alta Vista	District-Wide Cleaning Service	District-wide	District-wide	88,000
Clean Earth	Waste Not	PW	DW	60,000
Kassbohrer All Terrain Vehicles	DP Grooming Fleet - Parts	Ski	Fleet	90,000
Turf Star, Inc.	Golf / Parks - Parts	PW	Fleet	90,000
Empire Southwest	Generator Service - Parts	PW	Fleet	20,000
Silver State International	Parts - Equipments Services	PW	Fleet	15,000
Sierra Pacific Turf Supply	Fertilizer Chemicals	Golf	Golf	50,000

Incline Village General Improvement District
 FY25 Blanket Purchase Orders
 Attachment A

GM Approval - Continued

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION	FY 24/25 AMOUNTS
Simplot	Turf Supplies	Golf	Golf	50,000
Dell Computer Corp.	Computer Equipment	Admin	IT	60,000
Ewing Irrigation	Irrigation	Parks	Parks	25,000
Bertholf Transportation	Soil/Sand Hauling	Parks	Parks	24,000
Nutrien Ag Solutions	Parks / Field Maintenance	Parks	Parks	20,000
Incline Auto Parts (NAPA)	Fleet Parts	PW	PW/Fleet	60,000
Solenis LLC	Polymer for the WRRF	PW	Wastewater	80,000
Hill Brothers	Mag Hydroxide	PW	Wastewater	75,000
Bently Ranch	Bio-Solids Disposal	PW	Wastewater	15,000
Intergirty Pest Management	Weed Control @ the Wetlands and various sites	PW	Wastewater	13,000
Air Products	LOX	PW	Water	35,000
Griswold Industries	PRV Repair Parts	PW	Water	15,000
Tessengerlo	Captor	PW	Water	12,000
Western Nevada Supply	Water and wastewater repair parts/supplies	PW	Water/Wastewater	80,000
Thunderbird	SCADA Programming	PW	Water/Wastewater	28,800
Western Environmental Laboratory	Water and wastewater sample testing	PW	Water/Wastewater	26,000
Hach	Testing Equipment	PW	Water/Wastewater	20,000
Jacobs Engineering	On Call Professional Services	PW	Water/Wastewater	20,000
Granite	AC Cold Mix	PW	Water/Wastewater	13,000
Alpine Septic Pumping Service	Grease Interceptor Pumping	Buildings	District-Wide	13,000
Johnson Controls	Fire Alarms/ FE Service	Buildings	District-Wide	13,000

Purchases for Resale Inventory exempt from competitive solicitation under NRS 332.115

New West Distributing	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	55,000
Sysco Food Service	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	55,000
Swire Coca-Cola USA	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	50,000
L&C Cook Specialty (Truckee Sourdough)	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	45,000
Capital Beverage	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	25,000
Breakthru Beverage	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	25,000

Incline Village General Improvement District
FY25 Blanket Purchase Orders

Attachment A

Purchases for Resale Inventory exempt from competitive solicitation under NRS 332.115 - Continued

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION	FY 24/25 AMOUNTS
Produce Plus	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	20,000
US Foodservice Inc.	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	400,000
Sierra Meat Company	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	145,000
Southern Wine and Spirits	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	100,000
Greg Norman/ Thranco Lifestyles LLC	Golf Merchandise for Resale	Golf	Golf	8,000
Callaway Golf Sales CO.	Golf Merchandise for Resale	Golf	Golf	6,000
Cobra, PUMA	Golf Merchandise for Resale	Golf	Golf	30,000
Acushnet Company	Golf Equipment Resale	Golf	Golf	150,000

Director Level Approval

F.W Carson	Eupiment / Materials hauling - District-Wide	PW	District-wide	8,000
Roto-Rooter	Sewer line cleaning/CCTV	Buildings	District-wide	6,000
LA Perks	Fuel Tank Service	District-wide	Fleet	8,000
Airgas	CO2	Recreation	Rec Center	10,000
Summit Fire	Fire Alarm/ FE Service	Buildings	District-wide	7,000
Douglas County	Weed Control @ the Wetlands	PW	Wastewater	7,000
Full Circle	Compost	PW	Wastewater	3,000
American Backflow Company	Backflow Parts	PW	Water	10,000
Matheson	Nitrogen ~ Dewar Cleanser	PW	Water	8,000
USA Bluebook	Parts	PW	Water/Wastewater	10,000
Wedco	Electrical Parts	PW	Water/Wastewater	6,000
Wesco	Electrical Parts	PW	Water/Wastewater	6,000
Platt	Electrical Parts	PW	Water/Wastewater	6,000
Ferguson	Water/Wastewater Repair Parts/Supplies	PW	Water/Wastewater	6,000
Azul	Electrical Parts	PW	Water/Wastewater	6,000
Codale	Electrical Parts	PW	Water/Wastewater	6,000
Cinderlite	Backfill Materials	PW	Water/Wastewater	6,000
VWR	Lab Supplies	PW	Water/Wastewater	5,000
Millapore Sigma	Lab Supplies	PW	Water/Wastewater	5,000

Incline Village General Improvement District
 FY25 Blanket Purchase Orders

Transactions Authorized Through Annual Budget Appropriations- Exempt from Separate Board Action

Attachment A

Banking

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION
Wells Fargo Bank, NA	Banking Fees	Fin	Fin

Insurance

Menath Insurance (NV POOL/PACT)	Liability and Property Insurance	Fin	DP Liability - Safehold/ Nevada Pool - Gen Liab
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Utilities

AT&T	Utilities	Fin	Fin
Direct TV		Fin	Fin
NV Energy		Fin	Fin
Southwest Gas		Fin	Fin
Waste Management		PW	PW

* Exceeds General Manager approval level

NRS 332.115 Contracts not adapted to award by competitive solicitation; purchase of certain equipment by local law enforcement agency, response agency or other local governmental agency; purchase of goods commonly used by hospital.

1. Contracts which by their nature are not adapted to award by a competitive solicitation, including contracts for:

- (a) Items which may only be contracted from a sole source;
- (b) Professional services;
- (c) Additions to and repairs and maintenance of equipment which may be more efficiently added to, repaired or maintained by a certain person;
- (d) Equipment which, by reason of the training of the personnel or of an inventory of replacement parts maintained by the local government is compatible with existing equipment;
- (e) Perishable goods;
- (f) Insurance;
- (g) Hardware and associated peripheral equipment and devices for computers;
- (h) Software for computers;
- (i) Maintenance and support for:
 - (1) Hardware and associated peripheral equipment and devices for computers; and
 - (2) Software for computers;
- (j) Equipment containing hardware or software for computers;
- (k) Books, instructional materials, library materials and subscriptions;
- (l) Motor vehicle fuel purchased by a local law enforcement agency for use in an undercover investigation;
- (m) Motor vehicle fuel for use in a vehicle operated by a local law enforcement agency or local fire department if such fuel is not available within the vehicle's assigned service area from a fueling station owned by the State of Nevada or a local government;
- (n) Purchases made with money in a store fund for prisoners in a jail or local detention facility for the provision and maintenance of a canteen for the prisoners;
- (o) Supplies, materials, equipment or services that are available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration or another federal governmental agency located within or outside this State;
- (p) Items for resale through a retail outlet operated in this State by a local government or the State of Nevada;
- (q) Commercial advertising within a recreational facility operated by a county fair and recreation board;
- (r) Goods or services purchased from organizations or agencies whose primary purpose is the training and employment of persons with disabilities; and
- (s) The design of, and equipment and services associated with, systems of communication,

are not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative.

2. The purchase of forensic equipment and supplies used in forensic analysis or other equipment for use by a local law enforcement agency in the course of an undercover investigation is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

- (a) The equipment is an electronic or mechanical device which by design is intended to monitor and document in a clandestine manner suspected criminal activity;
- (b) Purchasing the equipment pursuant to such requirements would limit or compromise the use of such equipment by an agency authorized to conduct such investigations; or
- (c) The equipment and supplies are:
 - (1) Used in analysis in such investigations; or
 - (2) Required to comply with specific forensic standards or quality standards.

3. The purchase of personal safety equipment for use by a response agency or any other local governmental agency is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

- (a) The personal safety equipment will be used by personnel of the response agency or other local governmental agency in preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters in which the health, safety or welfare of those personnel may be compromised, impaired or otherwise threatened; and
- (b) The cost of the personal safety equipment is comparable to the cost of similar personal safety equipment that is available for purchase by the public.

4. The purchase of goods commonly used by a hospital, including, without limitation, medical equipment, implantable devices and pharmaceuticals, by the governing body of a hospital or its authorized representative is not subject to the requirements of this chapter for a competitive solicitation. The governing body of the hospital or its authorized representative shall make available for public inspection each such contract and records related to those purchases.

5. This section does not prohibit a governing body or its authorized representative from advertising for or requesting responses.

6. As used in this section:

- (a) "Act of terrorism" has the meaning ascribed to it in [NRS 239C.030](#).
- (b) "Personal safety equipment" means safety equipment that personnel of a response agency or other local governmental agency:
 - (1) Use in the course of preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters; or
 - (2) Wear or otherwise carry on a regular basis.

The term includes, without limitation, firearms, boots, bulletproof vests or other types of body armor, protective garments, protective eyewear, gloves, helmets, and any specialized apparatus, equipment or materials approved or recommended by the United States Department of Homeland Security.

(c) "Response agency" means an agency of a local government that provides services related to law enforcement, firefighting, emergency medical care or public safety.

(Added to NRS by [1975, 1538](#); A [1987, 296, 1484](#); [1991, 337, 349, 648, 1934, 1935](#); [1997, 132](#); [1999, 889, 1684](#); [2001, 1317](#); [2003, 620, 2262](#); [2005, 226, 2554](#); [2019, 773](#))



Purchasing Policy for Goods and Services Policy 21.1.0

1.0 Policy

This policy is cited as the “Incline Village General Improvement District Purchasing Policy” and is hereafter referred to as the “Purchasing Policy” or “policy.”

1.1 Purpose

The purposes of the Purchasing Policy (policy) are to define the purchasing system that is used for the procurement of goods and services (general services and professional services, unless specified) as authorized by the Nevada Revised Statutes; to provide for the fair and equitable treatment of all parties involved in the purchasing process; to obtain the highest possible value in exchange for public funds; to exercise positive financial control over purchases; and to safeguard the quality and integrity of the purchasing system.

1.2 Enabling Statute(s)

The Purchasing Policy is adopted pursuant to Chapter 332 of the Nevada Revised Statutes (NRS), cited as the Local Government Purchasing Act. Any purchase of goods and/or services as defined herein shall be made in compliance with the Local Government Purchasing Act or more restrictive requirements as may be adopted by the Incline Village General Improvement District Board of Trustees.

For goods and services purchases that utilize federal grant funding, the procurement standards required by Title 2, Subtitle A, Chapter II, Part 200, Subpart D, sections 200.318 to 327 (2 CFR 200.318 to 327) shall apply.

With the exception of Sections 1.3, 1.4, 1.5, and where specifically noted elsewhere, this policy shall not apply to the procurement of public works construction projects, which shall be governed by NRS Chapter 338.

1.3 Definitions

For the purposes of this policy and implementing administrative procedures, the following definitions shall apply:

- A. Authorized representative. Unless otherwise designated, the authorized representative is the person/position designated by the Board of Trustees (governing body) to be responsible for purchasing functions described or referenced herein. The



Purchasing Policy for Goods and Services Policy 21.1.0

- authorized representative of the District is the General Manager, who may delegate purchasing roles and responsibilities as allowed by and in accordance with this policy.
- B. Awarding body. The awarding body is the Board of Trustees or its authorized representative as defined and prescribed herein.
 - C. Competitive solicitation. A written statement that sets forth the requirements and specifications of a required purchase that can include an invitation to bid, request for proposals, and request for statement of qualifications, request for quotations, or other acceptable methods in compliance with NRS Chapter 332.
 - D. Contract. A mutual, written understanding between two or more competent parties, whereby one party agrees to perform as defined in the contract and the other party agrees to compensation for the performance rendered in accordance with the contract conditions. Contract and agreement may be used synonymously, and a purchase order can be a legally binding contract if issued with the terms and conditions of a purchase transaction.
 - E. Contract amendment. An agreed upon modification to an existing and properly awarded contract. Contract amendments shall be approved by the appropriate awarding body based on the aggregate total of the contract, i.e., the initial contract plus each amendment.
 - F. Contract change order. A modification to an existing contract to add or deduct work or materials that does not increase the approved contract amount.
 - G. Contract contingency. A percentage amount, typically ten percent, which is recommended for approval to the awarding body at the time of contract award that is reserved for unforeseen conditions encountered during project delivery. A contract contingency cannot be used to increase the scope of a project (see contract amendment).
 - H. General services. Work performed or services rendered by independent contractors such as custodial services; building, equipment or other maintenance not classified as a public work; and machinery and equipment rental. General services are typically associated with operational work and involve physical skills.
 - I. Goods. Equipment, materials and supplies to be furnished or used by any department of the District, including items to be purchased by the District and furnished to contractors for use in public works projects.
 - J. Governing body. The governing body shall be the Board of Trustees.
 - K. Implementing administrative procedures. Written instructions and procedures approved by the General Manager that implement the prescriptions and requirements of this policy.
 - L. Lowest responsive and responsible bidder. A responsible bidder/proposer who submits a bid/proposal that is responsive to the solicitation requirements.



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- M. Professional services. Services performed by a person or firm engaged in a profession based on highly specialized and/or technical knowledge or skill such as accountants, attorneys, architects, engineers, and physicians. Professional services are most closely associated with consultants who produce reports, studies and plans/specifications.
- N. Sole Source. Sole source procurement means that only one source (vendor/supplier) exists to purchase the equipment, goods or supplies.
- O. State Contracts – Contracts entered into by the State of Nevada Purchasing Division which are located at <https://nevadaepro.com/bso/>. These contracts are eligible for use by the District pursuant to NRS §332 and §333.
- P. Surplus Personal Property. Equipment, materials and supplies that is no longer used or has become obsolete, to be sold, exchanged or donated in accordance with NRS Chapter 332.

1.4 Procurement Responsibilities

This section sets forth procurement responsibilities of Incline Village General Improvement District (IVGID or District) staff members.

1.4.1 General Manager

The General Manager, as the Board of Trustee's authorized representative, or his/her designee, is responsible for the following procurement activities and functions:

- A. Adopting and keeping current administrative procedures that implement this purchasing policy and subsequent updates for consistency with NRS Chapter 332, or other changes in the law or revisions desired by the Board of Trustees.
- B. Overseeing and facilitating compliance with this policy, including:
 - 1) Exercising financial control over purchase transactions.
 - 2) Conducting competitive bidding and other forms of solicitation in the manner prescribed by [Article 2, Competitive Solicitation Requirements](#) of this policy.
 - 3) Awarding, recommending the award, and executing contracts in the manner prescribed by [Section 1.5, Contract Award Authority](#) of this policy.
 - 4) Staying informed of public procurement and market trends for effective procurement management.
 - 5) Prescribing and maintaining such forms as are necessary to conduct procurement processes compliant with this policy.
 - 6) Recommending updates to the purchasing policy for Board approval, as needed.



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- 7) Maintaining purchasing records and tracking expenditures associated with goods and services purchases.
- 8) Approve the sale, donation, or trade-in of surplus personal property as prescribed in NRS Chapter 332.

1.4.2 Department Directors

Each department director shall be responsible for ensuring that all departmental purchases are made in compliance with this policy and implementing administrative procedures, including:

- A. Preparing competitive solicitations appropriate to the procurement.
- B. Developing a good faith cost estimate of each procurement, planned or otherwise, to determine the appropriate solicitation procedure(s) whether competitively bid or sourced.
- C. Ensuring that the proper solicitation method is followed.
- D. Evaluating bids, proposals or price quotations received in accordance with the selection procedures appropriate to the method of solicitation.
- E. Ensuring that any contract or purchase order resulting from a solicitation process is approved and executed by the appropriate Awarding Body as defined herein.
- F. Ensuring that sufficient funds are appropriated to pay for a purchase.
- G. Ensuring that a contractor, consultant or vendor has met all District requirements pertinent to the purchase before goods are provided or services rendered. Such requirements may include, but are not limited to:
 - 1) Payment and/or performance bonds,
 - 2) Insurance certificates listing IVGID as an additional insured with incorporated endorsement pages, or
 - 3) Appropriate permits and/or licenses.
- H. Inspecting goods received to determine conformance with product specifications.
- I. Monitoring the performance of contractors, consultants and vendors to ensure compliance with contract requirements.
- J. Recommending and preparing contract amendments and change orders as necessary, and ensuring that such instruments are approved by the appropriate Awarding Body and that sufficient funds are appropriated to pay for the contract modification.
- K. Ensuring that due diligence is performed before determining that a purchase can proceed without a competitive solicitation process, provided that:
 - 1) The exception to a competitive solicitation is allowable under NRS Chapter 332 and is not otherwise excluded from exception by this policy.



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- 2) The exception is properly documented and approved by the authorized representative.
- 3) A resultant contract or purchase order is appropriately funded and approved by the appropriate awarding body.
- L. Keeping sufficient records of all departmental procurement process documentation, contracts and expenditures thereof, and ensuring that documentation is properly stored and filed in accordance with required recordkeeping procedures.
- M. Recommend the disposal of surplus personal property in accordance with NRS Chapter 332.

1.5 Contract Award Authority

The authority to approve and execute contracts that legally bind IVGID to the purchase of goods and/or services shall be vested in the Board of Trustees, or its authorized representative, as prescribed in this policy, subject to mandatory requirements of NRS Chapter 332 that may be adopted and which supersede IVGID policy prescription.

1.5.1 Board of Trustees

The Board of Trustees shall be the awarding body for any purchase of goods and/or services. For operational effectiveness and efficiency, business necessity or other purpose, the Board of Trustees, in its capacity as the governing body, may delegate the authority to award and execute contracts of any amount to the authorized representative. Such authority shall only be delegated as prescribed by this policy.

Until such time that economic conditions or other factors require a modification, the Board of Trustees shall approve any purchase for which the single transaction as defined herein exceeds \$100,000.

1.5.2 Delegation of Contract Award Authority

The following subsections establish the dollar threshold amounts and other requirements associated with the delegation of contract award authority.

1.5.2.1 Delegation by the Board of Trustees to the General Manager

To ensure efficient and effective business operation of the District, the General Manager, as the authorized representative of governing body, may award and



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execute contracts for the purchase of goods and/or services for which a single transaction does not exceed \$100,000.

Nothing in this section shall preclude the General Manager from requesting Board approval for contracts below this amount if deemed to be in the best interest of the District.

1.5.2.2 Delegation by the General Manager to District Staff Members

To ensure the efficient and effective business operation of the District, the General Manager may delegate contract award and/or execution authority granted by the Board of Trustees to the authorized representative. Such delegation shall be in writing and shall be reported to the Board of Trustees as an information item at the next regularly scheduled Board meeting.

1.5.2.3 Award Authority Determined by Single Transaction

For the purpose of determining the appropriate award authority, contract amounts shall be defined by what constitutes a single, or one transaction, as follows:

- A. One-time Purchase. Each discrete, one-time purchase that will not be duplicated in a fiscal year or fiscal years is a single transaction.
- B. As-needed or On-call Contracts. The contract term of an as-needed or on-call contract that may be required for recurring goods or services throughout a fiscal year, coupled with the total estimated value to be spent during the contract term, shall be considered a single transaction.
- C. Contract Amendments. A single transaction associated with a contract amendment shall be the sum total of the original contract amount of the amendment.
- D. Multi-year Contracts. A single transaction associated with a contract awarded for more than one year shall be the estimated sum total of the contract term, subject to the annual budget appropriation required specified in subsection 1.5.2.4.

1.5.2.4 Annual Budget Appropriation Required

For the purpose of complying with this policy, no contract for goods and/or services needed shall be awarded unless there exists an underlying budget appropriation in



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the fiscal year in which the contract is awarded, or an exception under NRS 354.626 or other law applies.

Contracts awarded in a fiscal year that are anticipated to extend into a subsequent fiscal year or years may be awarded by the appropriate awarding authority but shall be subject to the appropriation requirement specified herein. The appropriation requirements specified herein shall be incorporated in District contract templates.

For construction projects adopted pursuant to IVGID's five-year capital improvement program (CIP), annual appropriations shall be presumed for the anticipated duration of a project.

2.0 Competitive Solicitation

2.1 Competitive Solicitation Requirements

Any competitive solicitation required by this policy shall follow the requirements contained and referenced in this section.

2.1.1 Required Contents

Each competitive solicitation issued by IVGID shall include the following content:

- A. The minimum requirements that a successful responding offeror must meet for contract award.
- B. The method by which a contract will be awarded, i.e., to the lowest responsive and responsible bidder or based on factors in addition to price.
- C. Notice of the written certification required pursuant to subsection 4 of NRS 332.065 (Boycott of Israel), if applicable (see [Subsection 2.2.6.1, Additional Solicitation Requirements When Using an Invitation to Bid](#)).
- D. The period during which a notice of protest of a contract award may be submitted, if applicable (see [Subsection 2.2.6.1, Additional Solicitation Requirements When Using an Invitation to Bid](#)).

2.1.2 Advertisement of Solicitation Opportunity

When required by this policy, the advertisement of a solicitation opportunity shall be published as follows:



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- A. In a newspaper of general circulation in Washoe County at least once and not less than 7 days before the due date and time of the solicitation response.
- B. Posted on a secure website every day for not less than 7 days before the due date and time of the solicitation response, as applicable and required.

The advertisement must state:

- A. The nature of the contract to be awarded.
- B. Where plans and specifications are available, if any.
- C. The date and time which responses must be received by and opened, as applicable.
- D. Whether the written certification required by subsection 4 of NRS 332.065 is applicable.
- E. Other information pertinent to a contract to be awarded.

2.2 Competitive Solicitation Methods

Competitive solicitation authorization and methods required by this policy are established as follows.

2.2.1 Authorization to Issue Competitive Solicitations

The General Manager, as the District's authorized representative, shall be responsible for conducting competitive solicitations and ensuring compliance with the procurement methods required by this policy.

To ensure efficient and effective business operations, the General Manager may assign responsibilities associated with competitive solicitations to subordinate staff members. Depending on the complexity and/or the sensitivity of the procurement, the General Manager may request approval of the solicitation by the Board of Trustees prior to issuance, when in the best interests of the District.

2.2.2 Competitive Solicitation Dollar Thresholds

The Local Government Purchasing Act does not establish competitive solicitation thresholds below \$50,000. As a matter of prudence and best practice, this policy establishes such requirements in subsections 2.2.3 and 2.2.4 below.



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2.2.3 Purchase of Goods and General Services Up To \$10,000

A competitive solicitation process is not required for the purchase of goods and/or general services estimated to cost \$10,000 or less in a single transaction. However, nothing shall preclude District staff members from conducting price comparisons to ensure the best overall value is obtained.

2.2.4 Purchase of Goods and General Services Between \$10,000.01 and \$50,000.00 (Informal Solicitation Methods)

The purchase of goods and/or general services estimated to cost between \$10,000.01 and \$50,000.00 in a single transaction may be procured by soliciting a minimum of two price quotations from sources capable of meeting the District's requirements under a resultant contract, unless a more formalized method such as the use of a standard bidding template is prescribed by the General Manager or designated authorized representative.

2.2.4.1 Less Than Two Price Quotations Received in Response to Informal Solicitation

If at least two price quotations are solicited, and only one is received, the authorized representative may recommend approval of the purchase to the awarding body provided that appropriate written documentation is presented with the purchase request that justifies the selection.

2.2.4.2 No Preclusion for Advertisement of Solicitation Opportunity

Nothing in this section shall preclude the authorized representative from advertising a competitive solicitation opportunity for a goods and/or general services purchase within the dollar thresholds specified in this section if in the best interest of the District to do so.

2.2.5 Purchase of Goods and/or General Services Between \$50,000.01 and \$100,000.00 (Formal Solicitation Methods)

A competitive solicitation for goods and/or general services anticipated to cost between \$50,000.01 and \$100,000.00 shall be solicited as follows:

- A. Responses must be solicited from two or more prospective sources capable of providing the required goods and/or general services under a resultant contract.



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- B. The solicitation may be advertised in the manner prescribed in [Section 2.1.2, Advertisement of Solicitation Opportunity](#).

2.2.6 Purchase of Goods and/or General Services Greater Than \$100,000 (Formal Solicitation Methods)

A competitive solicitation for goods and/or general services anticipated to cost more than \$100,000 shall be solicited as follows:

- A. The solicitation must be advertised in the manner prescribed in [Section 2.1.2, Advertisement of Solicitation Opportunity](#).
- B. Responses may be solicited from two or more prospective sources capable of providing the required goods and/or general services under a resultant contract.

2.2.6.1 Additional Solicitation Requirements When Using an Invitation to Bid

If an invitation to bid is the solicitation method used to procure goods and/or general services anticipated to cost more than \$100,000, the following requirements shall apply.

- A. The contract must be awarded to the lowest responsive and responsible bidder. Such determination shall be made in accordance with the determining factors specific in NRS 332.065(2).
- B. An awarded contract must include a notice of written certification required pursuant to and in the manner prescribed by subsection 4 of NRS 332.065 (Boycott of Israel).
- C. The District shall give preference to the use of recycled products, as applicable and as specified in NRS 332.066.

2.2.6.2 Use of Solicitation Methods Other Than an Invitation to Bid

A competitive solicitation method other than an invitation may be used so long as the minimum requirements for a responding offeror are met ([Subsection 2.1.1, Required Contents](#)) are met.

2.2.6.3 Protest of Contract Award

A person or company who has submitted a response to a solicitation may submit a notice of protest regarding the award of contract in accordance with the requirements



Purchasing Policy for Goods and Services Policy 21.1.0

prescribed in NRS 332.068 or a successor provision or provisions. The General Manager, as the District's authorized representative, shall develop procedures for evaluating and responding to the protest of a contract award.

2.2.6.4 Rejection of Response(s) Received

A response to a competitive solicitation may be rejected if it is determined that any of the following circumstances apply:

- A. A submittal is non-responsive, or a responding offeror is non-responsible.
- B. The quality of goods or services offered does not conform to District requirements.
- C. The public interest would be served by such rejection.

The General Manager, as the District's authorized representative, shall be responsible for determining whether to reject a response or responses to a competitive solicitation in accordance with NRS 332.075 or successor provision(s). Depending on the nature of the rejection(s), the General Manager, in consultation with District counsel, may request Board authorization to reject a submittal or submittals.

2.2.7 Purchase of Professional Services

Contracts for professional services where highly specialized knowledge or technical know-how is required are not always adapted to award by competitive solicitation. District staff shall evaluate each purchase of professional services to determine whether a competitive solicitation process would serve the best interests of IVGID or whether such a process would be impractical.

2.2.7.1 Professional Services Procured Through a Competitive Solicitation Process

Professional services procured through a competitive solicitation process may be conducted by request for proposals, request for statement of qualifications, or other method allowable by NRS Chapter 332, so long as responding offerors are evaluated on their qualifications, experience and demonstrated competence. Competitive solicitations for professional services shall be conducted in a manner prescribed by the General Manager in the implementing administrative procedures. Such procedures shall be guided by the competitive solicitation and contract award thresholds prescribed in this policy.



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2.2.7.2 Professional Services Procures Without a Competitive Solicitation Process

Professional services procured without a competitive solicitation process shall follow the requirements set forth in [Subsection 3.2.1, Documentation and Approval Requirements for Purchases Excepted from Competitive Solicitation](#).

2.2.8 No Responses Received to Competitive Solicitation

If a competitive solicitation process is conducted and no responsible responses are received, the authorized representative may let a contract without a competitive solicitation provided that:

- A. A notice is published for not less than 7 days stating that no responses were received and that the contract may be awarded without further solicitation.
- B. The authorized representative considers any response received during the noticing period.
- C. The contract is awarded by the appropriate awarding authority.

3.0 Exceptions to Competitive Solicitation

3.1 Exceptions to Competitive Solicitation Requirements

As defined in NRS Chapter 332, certain contracts by their nature are not adapted to award by a competitive solicitation. Such contracts can only be exempted from a competitive solicitation in accordance with the requirements prescribed in this section.

Contracts that the District may exempt from a competitive solicitation include:

- A. Emergency contracts required to mitigate or prevent the imminent loss of life or property, or the imminent disruption of business operations.
- B. Sole source purchases, as defined.
- C. Contracts not adapted to award by competitive solicitation including:
 - 1) Professional services as prescribed herein.
 - 2) Repair and maintenance of equipment that may be more efficiently serviced by a certain person.
 - 3) Instances where compatibility with existing equipment is an overriding consideration.



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- 4) Perishable goods.
 - 5) Standardized computer hardware and peripheral devices and software, and the maintenance and support thereof.
 - 6) Insurance.
 - 7) Computer hardware and associated peripheral equipment and devices; and software.
 - 8) Goods or services available pursuant to an agreement between a vendor and the General Services Administration (GSA) or other federal government agency.
 - 9) Items for resale through a retail outlet operated in state by a local government or the State of Nevada.
- D. Contracts awarded pursuant to solicitation by other government entities or cooperative purchasing organizations.
 - E. Personal safety equipment as determined by the authorized representative.
 - F. Contracts with carriers.
 - G. Purchase or acquisition at auction, closeout and bankruptcy sales.
 - H. Failure to receive responses to a competitive solicitation as prescribed in [Subsection 2.2.8, No Responses Received to Competitive Solicitation](#).
 - I. Other exceptions authorized by NRS Chapter 332 with approval of the awarding body.

3.2 Presumption of Competitive Solicitation

In order to demonstrate the District's commitment to fair and open competition, it shall be presumed that competitive solicitations will be conducted whenever possible for goods or services that are otherwise exempt from bidding under NRS 332.

3.2.1 Documentation and Approval Requirements for Purchases Excepted from Competitive Solicitation

Pre-approval by the authorized representative is required before any goods or services can be procured without a competitive solicitation process. Such authorization shall be prescribed in the implementing administrative procedures.



Purchasing Policy for Goods and Services Policy 21.1.0

4.0 Prohibitions and Associated Penalties

4.1 Overview

To assure and maintain public confidence in the integrity of the IVGID purchasing system, the following prohibitions and associated penalties are adopted that apply to any District elected official or employee involved in procurement processes.

4.1.1 Prohibition on Financial Interest in Contracts

As included in Board of Trustees Policy 3.1.0, the District and its Board shall avoid all prohibited personal financial interests in contracts.

4.2 Prohibition on Splitting

Purchases of goods and services cannot, under any circumstances, be split or separated into smaller components to avoid the District's competitive solicitation or contract award requirements.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.1 Purpose

The purpose of this Public Works Contracts policy is to summarize IVGID policy requirements for competitively bidding and awarding of contracts solely for the purpose of constructing public works.

1.2 Enabling Statute(s)

This section of the Purchasing Policy is adopted pursuant to Chapter 338 of the Nevada Revised Statutes (NRS 338), cited as Public Works. All contracts awarded for the construction of public works shall be made in compliance with NRS 338 or more restrictive requirements as may be adopted by the Incline Village General Improvement District Board of Trustees.

1.3 Public Works Defined

Any project for the new construction, repair, or reconstruction of a project financed with public money in whole or in part for public:

- Buildings,
- Highways, roads, streets and alleys,
- Utilities, water mains and sewers,
- Parks and playgrounds,
- Convention facilities, and

All other publicly owned works and property.

1.4 Applicability of Purchasing Policy Provisions

The following sections of the District's Purchasing Policy (21.1.0) shall apply to this Purchasing Policy for Public Works Construction Contracts:

- Applicable definitions contained in Section 1.3, Definitions.
- Referenced provisions in Section 1.4, Procurement Responsibilities.
- Section 1.5, Contract Award Authority.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.5 General Provisions

In addition to any other requirements established in NRS 338, the following general provisions apply to procurements related to public works construction.

1.5.1 Inapplicability of Policy to Contracts for Maintenance or Emergencies

The requirements of this section and NRS 338 do not apply to the following procurements:

- A. Contracts awarded in compliance with NRS 332 that are directly related to the normal operation of the District or the normal maintenance of IVGID property.
- B. Contracts awarded to meet an emergency which results from a natural or artificially created disaster that threatens the health, safety, or welfare of the public.

If the Board or its authorized representative determines that an emergency exists, a contract or contracts necessary to address the emergency may be let without complying with the competitive bidding requirements of NRS 338 unless otherwise required for federal or state reimbursement funding.

If such emergency action is taken by the authorized representative, the authorized representative shall report the contract or contracts to the Board at its next regularly scheduled meeting.

1.5.2 Prevailing Wage Required

The payment of prevailing wages, in the manner specified in NRS 338, is required for all contracts for public works construction that exceed \$100,000.

1.5.3 Use of Recycled Materials

Public works projects associated with the construction, reconstruction, improvement, maintenance or repair of a public road or public highway must provide for the use of recycled aggregate, recycled bituminous pavement and recycled rubber from tires. Such provision shall be included in the project bidding documents.



Purchasing Policy for Public Works Contracts Policy 21.2.0

The District must ensure that such recycled products are specified in the construction contract unless use of such products is scientifically proven to compromise the soundness of the project.

1.6 General Requirements by Dollar Threshold

The following requirements apply to all public works construction projects and contracts, unless otherwise specified.

1.6.1 Construction Projects Greater Than \$100,000

Construction projects estimated to be greater than \$100,000 shall adhere to all applicable provisions of NRS 338 and as specified below.

- A. Projects shall not be divided into segments to avoid competitive bidding or contract award requirements.
- B. Solicitations must be advertised in a newspaper of general circulation.
- C. Plans and specifications must be on file by the date of advertisement and available to all interested parties.
- D. The advertisement must indicate how to obtain the plans and specifications, and the date, place and time bids will due/opened.
- E. The advertisement must include a provision that sets forth contractor qualification requirements.
- F. Contracts up to \$250,000 must be awarded to the lowest responsive and responsible bidder.
- G. Contracts greater than \$250,000 shall be awarded to the contractor that submits the best bid.
- H. Contractors and subcontractors must be appropriately licensed by the State of Nevada.
- I. Bids shall be submitted with a 10% bid bond.
- J. Contracts shall be awarded by the Board of Trustees.
- K. NRS 338 quarterly reporting requirements must be followed.

1.6.2 Construction Projects \$100,000 or Less

Construction projects estimated to be \$100,000 or less shall adhere to all applicable provisions of NRS 338 and as specified below.

- A. Bids may be advertised in accordance with required procedures.



Purchasing Policy for Public Works Contracts Policy 21.2.0

- B. Bids must be solicited from at least three properly licensed contractors for projects estimated to be greater than \$25,000.
- C. If the estimated cost is \$25,000 or less, at least one bid from a properly licensed contractor must be solicited.
- D. Contracts must be awarded to the lowest responsive and responsible bidder.
- E. Contractors and subcontractors must be appropriately licensed by the State of Nevada.
- F. Bids shall be submitted with a 10% bid bond.
- G. Contracts shall be awarded by the General Manager.
- H. NRS 338 quarterly reporting requirements must be followed.

1.6.2.1 Construction Projects Performed by District Forces

Construction projects estimated to \$100,000 or less may be performed by District staff members under the following conditions:

- A. If bids were submitted and then rejected in accordance with Section 1.6.3 below, the District may proceed with constructing a public work itself.
- B. If constructing a public work itself, the District must adhere to the attestation requirements contained in NRS 338.

1.6.3 Bid Rejection

Any bids received in response to an advertisement or direct solicitation may be rejected by the Board of Trustees or its authorized representative if it is determined that:

- A bidder is not qualified pursuant to NRS 338.
- A bid is non-responsive.
- A bidder is not responsible.
- The quality of the services, materials, equipment, or labor offered does not conform to the approved plans or specifications.
- The public interest would be served by such a rejection.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.6.4 Bid Protests

A contractor that submits a bid in response to a solicitation may file a notice of protest of contract award in accordance with this section and applicable provisions of NRS 338.

1.6.4.1 Protest Submittal Requirements

A contractor that submits a bid in response to a solicitation who wishes to file a notice of protest must do so within five business days after the date of District issuance of the intent to award a contract.

The notice of protest must include a written statement setting forth the specific reasons for the protest, including the relevant provisions of NRS 338 or other provisions in law purported to be violated.

1.6.4.2 Authorized Representative to Consider Initial Bid Protest

The General Manager, as the authorized representative of the Board of Trustees, shall receive and evaluate a properly filed protest submitted by a bidding contractor.

To ensure the efficient and effective business operation of the District, the General Manager may delegate the authority to receive and evaluate bid protests to other IVGID staff members in accordance with the delegation procedures specified in Subsection 1.6.2.2 of the Purchasing Policy (Delegation by the General Manager to District Staff Members).

1.6.4.3 Final Determination of Bid Protest

The authorized representative shall evaluate the protest and make a recommendation to the awarding body to uphold or deny the protest. A contract cannot be awarded until the awarding body makes its determination.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.7 Contractor Qualification and Preference Requirements

In constructing any public work, the District must comply with all applicable contractor qualification and contractor preference requirements specified in NRS 338.

1.8 Alternative Bidding Methods

Pursuant to NRS 338, the District may use bidding methods to award construction contracts to qualified contractors based on best value rather than lowest responsive and responsible bid, including Construction Managers at Risk and Design-Build methods. These bidding methods are used for large construction projects that present unique and complex construction challenges.

1.8.1 Construction Managers At Risk

Use of the construction managers at risk method requires entering into separate contracts with the selected contractor for preconstruction services and for constructing the public work.

A construction manager at risk must meet the qualification requirements specified in NRS 338

1.8.1.1 Competitive Solicitation, Selection and Contracting Methods

Construction managers at risk contracts require the use of a request for proposals (RFP) process in strict accordance with the solicitation, evaluation, selection and contract award provisions specified in NRS 338.

1.8.2 Design-Build Teams

Contracts for construction projects where the estimated cost of design *and* construction exceeds \$5,000,000 may be let using the design-build method. Use of the design-build method requires a two-step RFP process in strict accordance with the solicitation, evaluation, selection and contract award provisions specified in NRS 338.

MEMORANDUM**TO:** Board of Trustees**THROUGH:** Bobby Magee, District General Manager**FROM:** Paul Raymore, Marketing Director**SUBJECT:** Review, Discuss and Approve an Agreement with Professional Ski Racer Lila Lapanja for Complimentary Memberships at the Recreation Center, Tennis & Pickleball Center, and Diamond Peak Season Ski Passes, in exchange for serving as a Marketing Ambassador for IVGID's Recreation Venues.(Requesting Staff Member: Marketing & Communications Manager Paul Raymore)**RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES**

IVGID POLICY AND PROCEDURE NO. 141 - RESOLUTION 1895

Paragraph 5.

Fee Waivers or Contributions. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs in its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by NRS 318 and other applicable law. This Resolution does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this Section.

DATE: July 31, 2024**I. RECOMMENDATION**

That the Board of Trustees make a motion to:

1. Authorize Staff to sign and execute an Agreement with Lila Lapanja (Attachment B) to serve as a marketing ambassador for IVGID's recreation venues in exchange for complimentary usage of the Incline Village

Recreation Center, the Incline Village Tennis & Pickleball Center, and Diamond Peak Ski Resort.

II. BACKGROUND

Lila Lapanja is a professional alpine ski racer who was born and raised in Incline Village, and still calls Incline Village her home. Lila began skiing at the age of 2 on the slopes of Diamond Peak Ski Resort, and has gone on to achieve great success on the professional alpine ski racing circuit.

Lila began her racing career with the Diamond Peak Ski Team, racing in all disciplines throughout the western region and consistently placing at the top of the field as a young racer. At age 16, she was named to the U.S. Ski Team and represented the USA and her hometown at races all around the country and world.

To date, Lila has enjoyed remarkable success at all levels of the sport. Lila is the reigning 2024 U.S. National Champion in Slalom. In all, she has won four U.S. National Championship titles (in 2021 in both Giant Slalom and Alpine Combined disciplines, and in 2023 and 2024 in Slalom), has stood on 10 U.S. National Championship podiums, and has competed on the World Cup, European Cup, and North American ski racing series, as well as at two Junior World Championships.

Throughout her ski racing career, Lila has maintained close ties to her hometown resort of Diamond Peak, and the Diamond Peak Ski Team, often appearing at events for both organizations to sign autographs and speak to the young racers in the Diamond Peak Ski Team programs. Lila has also appeared in many Diamond Peak Ski Resort marketing videos and photo shoots over the years, lending her voice and her persona to the resort's marketing campaigns.

Lila has been and continues to be an IVGID Recreation Pass (aka Picture Pass) holder.

Lila's current goal is to qualify for and race in the 2026 Winter Olympics. As part of her training toward that goal, Lila is requesting complimentary usage of the Incline Village Recreation Center, Incline Village Tennis & Pickleball center, and Diamond Peak Ski Resort while she is in town during the off-season or in between ski races in Europe and across North America. This complimentary access would take the form of a complimentary membership to the Incline Village Recreation Center through February 2026, a complimentary membership to the Incline Village Tennis & Pickleball Center during the 2024 and 2025 summer seasons, and a complimentary season pass to Diamond Peak Ski Resort during the 2024-25 and 2025-26 ski seasons.

In exchange for this complimentary access to District facilities, Lila would sign the attached Agreement (Attachment B) with the District and would continue to serve

as a marketing ambassador for the District's recreation venues.

IVGID Policy and Procedure No. 141 - Resolution 1895 (section 5.) allows the Board of Trustees to authorize complimentary or discounted use of District facilities and recreational programs at its discretion.

Marketing sponsorship agreements between professional athletes and ski resorts and other recreational venues are common practice in the outdoor industry and the IVGID Marketing & Communication department is confident this partnership would be mutually beneficial for both Lila and the District's marketing programs.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

The value of Recreation Pass holder annual/seasonal memberships to the IVGID venues proposed in the Agreement is:

- Incline Village Recreation Center: \$543 (annual membership) x2 = \$1,086
- Incline Village Tennis & Pickleball Center: \$420 (annual membership) x2 = \$840
- Diamond Peak Ski Resort: \$319 (early-bird price) - \$447 (regular price) x2 = \$638 - \$894

Thus, the total value of providing complimentary access to these facilities through February 2026 would be approximately \$2,564 - \$2,820, with slight adjustments for 2025-26 membership/pass pricing changes.

V. ALTERNATIVES

- The Board of Trustees could approve complimentary memberships/passes to a partial list of the IVGID venues requested (e.g. only a complimentary Diamond Peak season ski pass).
- The Board of Trustees could limit the time frame for the Agreement to less than the proposed time frame.

VI. COMMENTS

The proposed Agreement between the District and Lila Lapanja has been reviewed and approved by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

VIII. ATTACHMENTS

1. IVGID Policy and Procedure No. 141 - Resolution 1895

2. Lila Lapanja - IVGID - Spokesperson Agreement - c1

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

That the Board of Trustees make a motion to:

1. Authorize Staff to sign and execute an Agreement with Lila Lapanja (Attachment B) to serve as a marketing ambassador for IVGID's recreation venues in exchange for complimentary usage of the Incline Village Recreation Center, the Incline Village Tennis & Pickleball Center, and Diamond Peak Ski Resort.



POLICY AND PROCEDURE RESOLUTION NO. 141

RESOLUTION 1895

A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS

WHEREAS, the Incline Village General Improvement District (IVGID) operates a number of facilities and recreational programs;

WHEREAS, IVGID currently has four separate policies regarding the complimentary and discounted use of District facilities and recreational programs;

WHEREAS, IVGID's Board of Trustees wishes to adopt this Resolution to replace those existing policies and comprehensively address the complimentary and discounted use of District facilities and recreational programs; and

THEREFORE, BE IT RESOLVED, as follows:

1. Community Focused Non-Profits. Community Focused Non-Profits shall be eligible for complimentary or discounted use of District facilities and recreational programs as set forth in applicable Board of Trustees Policies and Practices. Eligible non-profits shall be a local non-profit, a national non-profit with a local chapter, or local government agency or school district providing services to the local community. Local shall be defined as the Incline Village/Crystal Bay community. Organizations shall provide supporting documentation of their non-profit status prior to receiving complimentary or discounted use of District facilities or recreational programs. Non-government agencies shall be an IRS 501(c)(3) non-profit corporation or similar organization. All entities shall otherwise comply with all applicable terms and conditions for use of the facility or participating in the program, including insurance, indemnity, damage deposits, and similar requirements.
2. Blackout Dates. IVGID prioritizes the use of IVGID facilities for resident or revenue-generating use. As such, IVGID staff shall, on an annual basis, identify dates in which complimentary or discounted use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary or discounted use.
3. Pricing and Promotional Programs. IVGID may provide other special pricing, discount, or promotional programs to the general public or to a category of the general public. Examples may include complimentary lift tickets to Diamond Peak for local students or a round of golf at the Mountain Golf Course. Categories of the general public shall not include IVGID employees, retirees, or similar group provided benefits under personnel or similar policies. Special pricing, discount, or promotional programs shall be identified, budgeted, and approved through the annual budget.



POLICY AND PROCEDURE RESOLUTION NO. 141

RESOLUTION 1895

A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS

- 4. Reporting to the Board of Trustees. On an annual basis, the General Manager or designee shall provide a report to the Board of Trustees listing any use of District facilities and recreational programs pursuant to this Resolution.
- 5. Fee Waivers or Contributions. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs in its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by NRS 318 and other applicable law. This Resolution does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this Section.
- 6. Deed Restricted Beaches. This Resolution shall not apply to the use of any deed-restricted beach owned by IVGID.
- 7. Prior Resolutions Superseded. This Resolution supersedes Resolution Nos. 1493 (Policy and Procedure Resolution No. 110), 1527 (Policy and Procedure Resolution No. 115), 1619 (Policy and Procedure Resolution No. 127) and 1701 (Policy and Procedure Resolution No. 132) (collectively, the "Prior Resolutions"). The Prior Resolutions are hereby repealed and of no further force or effect.

* * * * *

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 July, 2022, by the following vote:

AYES, and in favor thereof, Trustees Callicrate, Dent, Schmitz, Tonking and Wong
NOES, None
ABSENT, None


Susan A. Herron
District Clerk



AGREEMENT FOR SERVICES

THIS AGREEMENT (“Agreement”) is entered into between Incline Village General Improvement District, a political subdivision of the State of Nevada (hereinafter referred to as “District”), on the one hand; and Lila Lapanja, an individual (hereinafter referred to as “Lila”), on the other hand.

WITNESSETH

A. District is the owner and operator under Special Use Permit of the Diamond Peak Ski Resort, the Incline Village Recreation Center, and the Incline Village Tennis & Pickleball Center in Incline Village, Nevada.

B. Lila is a professional skier currently racing on the World Cup, European Cup, and North American ski race circuits, with a history at Diamond Peak stretching back to her first days on skis.

C. District desires to retain the services of Lila to assist in promoting Diamond Peak Ski Resort and the District’s recreation facilities.

NOW THEREFORE, for valuable consideration, it is agreed as follows:

SECTION 1. Agreement.

(a) District will provide Lila with one (1) complimentary season pass to Diamond Peak Ski Resort for the 2024-25 and 2025-26 ski seasons, as well as complimentary annual memberships to the Incline Village Recreation Center (through February 2026) and the Incline Village Tennis & Pickleball Center (for the 2024 and 2025 summer seasons) to facilitate her training and conditioning in exchange for her service as a spokesperson and ski model for the District’s venues.

(b) The individual obligations of District and Lila in performing this Agreement are set forth below.

SECTION 2. Lila’s Obligations.

(a) Lila will make herself available for one (1) Diamond Peak video shoot (up to 8 hours of time over 1 or 2 days) and (1) Diamond Peak photo shoot (up to 3 hours of time) during each of the 2024-25 and 2025-26 ski seasons.

(b) Lila will make herself available for (1) Recreation Center video shoot (up to 8 hours of time over 1 or 2 days) and (1) Recreation Center photo shoot (up to 3 hours of time) during each of the 2024 and 2025 calendar years.



(c) Lila will make herself available for one (1) Meet & Greet event at Diamond Peak (up to 2 hours of time) during each of the 2024-25 and 2025-26 ski seasons.

SECTION 3. District's Obligations.

(a) District will provide Lila with one (1) complimentary unrestricted season pass to Diamond Peak Ski Resort for the 2024-25 and 2024-25 ski seasons.

(b) District will provide Lila with a complimentary annual Recreation Center membership, plus month-to-month complimentary access (valid Aug. 1, 2024 – February 28, 2026) to facilitate her training and conditioning.

(c) District will provide Lila with a complimentary Tennis & Pickleball Center membership for the 2024 and 2025 summer seasons to facilitate her training and conditioning.

(d) District will supply the photographers/videographers for agreed upon photo/video shoots.

SECTION 4. Relationship and Responsibility.

(a) This Agreement is for the provision of services, and is limited to the services described herein. District and Lila agree that Lila is an independent contractor providing services to District, and neither Lila nor any employee or agent hired by Lila is or shall be considered an employee or agent of District for any purpose.

(b) Use of District facilities granted under this Agreement shall be subject to all terms and conditions that may be imposed by District on other users of District facilities, including requirements to abide by applicable District policies, ordinances, rules and regulations governing the use of facilities, and the terms of any waivers of liability required by District, and may be suspended for violation of such requirements. Lila shall, to the extent permitted by law, indemnify, defend, and hold District harmless from any and all matters relating to or arising from the performance of the services described herein, and from any claims against District by any agents or employees of Lila except those claims which are determined to be the direct result of the sole or gross negligence of the District or its employees.

(c) Lila hereby grants the District a royalty-free, unlimited, worldwide, perpetual, irrevocable, and exclusive license to use, reproduce, edit, reformat, publicly perform, distribute, display, prepare derivative works from, and exploit all photo and video content prepared under the terms of this Agreement, and any such content shall be deemed "work-for-hire," owned by the District, for the purposes of applicable copyright and intellectual property laws, and Lila expressly waives any moral rights that could otherwise be deemed to accrue as a result of the performance of any part of this Agreement.



SECTION 5. Miscellaneous.

(a) This Agreement is entered into and shall be performed in Washoe County, Nevada, and venue for any action arising from this Agreement shall be limited to Washoe County, Nevada.

(b) This Agreement and the rights and obligations of the parties hereunder may not be assigned by either party without the express prior written consent of the other party.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date set forth opposite each signature below.

By: _____ Date: _____
Name: _____

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____ Date: _____
Name: Paul Raymore
Title: Diamond Peak Ski Resort Marketing Manager

MEMORANDUM

TO: Board of Trustees

FROM: Susan A. Herron
Director of Administrative Services

THROUGH: Bobby Magee
District General Manager

SUBJECT: Review, Discuss and Approve Revisions to Board Practice 6.2.0 - Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Service

DATE: July 31, 2024

I. RECOMMENDATION

Review and discuss the two versions of Practice 6.2.0 and provide feedback to Staff so as to bring forward a final version of this practice, at the August 28, 2024 meeting, for approval.

II. BACKGROUND

An internal report was provided to the Board of Trustees by the District General Manager on or about April 15, 2024. Staff presented a draft of the practice at the May 8, 2024 Board of Trustees meeting and received the following additional information:

1. The practice needs to be transparent
2. The practice needs to be consistent across the venues.
3. On rates, include how the rates are set using the pricing pyramid.

4. Ensure that the food and beverage discount is consistent at all venues.
5. Address how the pyramid and the budget are related.

Following the May 9, 2024 meeting, the practice was revisited and determined that it should be rewritten in large part so that everyone reading it could understand it and put items into a table for easier understanding. Additionally, the paragraphs that were requested by Staff to be changed have been incorporated with the practice and requirements for information was also added.

At the May 20, 2024 meeting, the Board of Trustees removed this item from the agenda in its entirety and Staff asked for a meeting to gain understanding of the language inconsistencies, etc.

Since then, one meeting has been held with Chairwoman Schmitz and two meetings were held with Trustee Tulloch.

Two versions are presented as the two Trustees working on this project have very different opinions. Staff is confident that the Board can come to a consensus in order to prepare a final product.

III. ATTACHMENTS

Exhibit A – Practice 6.2.0 – current version

Exhibit B – Practice 6.2.0 – Trustee Schmitz version

Exhibit C – Practice 6.2.0 – Trustee Tulloch version

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing policy across the District’s Community Services and Beach venues in order to meet venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District’s pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation or Beach Facility Fees are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions, and for the determination of pricing new programs.

2.0 Definitions – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.

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- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

3.0 Community Services Pricing

The District operates recreational facilities, venues, services and programs. To support the Community Services facilities, venues, services, and programs, the District establishes, through the annual budget process, a Recreation Facility Fee assessed on parcels and/or dwelling units within the District.

Pricing for IVGID Picture Pass holders and others is defined as follows:

3.1 Others (Non IVGID Picture Pass holders):

- 3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.
- 3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.
- 3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

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utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the IVGID Picture Pass-holder rate).

3.2 Guests:

3.2.1 Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to venues, or program.

3.2.2 Where Guest Rates are established, the Guest must be accompanied by an IVGID Picture-Pass holder.

3.3 IVGID Picture Pass holders:

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee assessed.

Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process is insufficient to cover the cost of annual Capital Costs and Debt Costs).

3.4 Discounts

3.4.1 Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at no less than the Direct Costs of providing venue

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access/ rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

3.5 Venue-Specific Pricing

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services, provided the venue is able to achieve overall financial results consistent with the net income targets established through the annual budget process. Such modifications may include, but are not limited to:

3.5.1 Golf Course Fees

- 3.5.1.1 Fees charged to IVGID Picture-pass holders their guests and others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.
- 3.5.1.2 Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.
- 3.5.1.3 Management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets.

3.5.2 Chateau & Aspen Grove Rentals / Special Events

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities

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Enterprise Fund established through the budget process.

- 3.5.2.2 Rental fees for use of facilities by non-IVGID Picture Pass holders will take into account the historical utilization rates and incorporate a mark-up required to achieve overall cost-recovery targets.
- 3.5.2.3 Rentals provided to IVGID Picture-Pass holders will incorporate discounts, as appropriate.
- 3.5.2.4 Fees charged for catered (Food and Beverage service) events will be set to cover the Full-Cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 3.5.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

3.5.3 Ski

- 3.5.3.1 Rates charged to non-IVGID Picture Pass holders for daily tickets and season passes will be set so as to remain competitive within the market.
- 3.5.3.2 Rates charged to non-IVGID Picture Pass holders for daily tickets shall be no less than the Full-Cost of access to the ski venue.
- 3.5.3.3 Rates charged to IVGID Picture Pass holders for daily tickets and season passes shall be set at a discount – to the extent that revenues from tickets and passes are sufficient to meet overall net revenue targets for the season.
- 3.5.3.4 Rates charged may vary based on peak periods, day of the week, and full-day versus half-day passes.
- 3.5.3.5 The Ski Rental Shop and Ski Lessons operate as Profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

3.5.4 Parks, Recreation, and Tennis Center

- 3.5.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are community amenities open to residents, guests and visitors.

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Program pricing is based on industry-standard “Cost-Recovery Pyramid” which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

- 3.5.4.2 Programs and memberships are provided to IVGID Picture-Pass holders at a discount.
- 3.5.4.3 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 3.5.4.4 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

4.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District establishes, through the annual budget process, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 4.1.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 4.1.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 4.1.3 The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.
- 4.1.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

5.0 Administration of Community Services and Beach Pricing Policy

- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.
- 5.2 The Board of Trustees will approve, through the budget process or

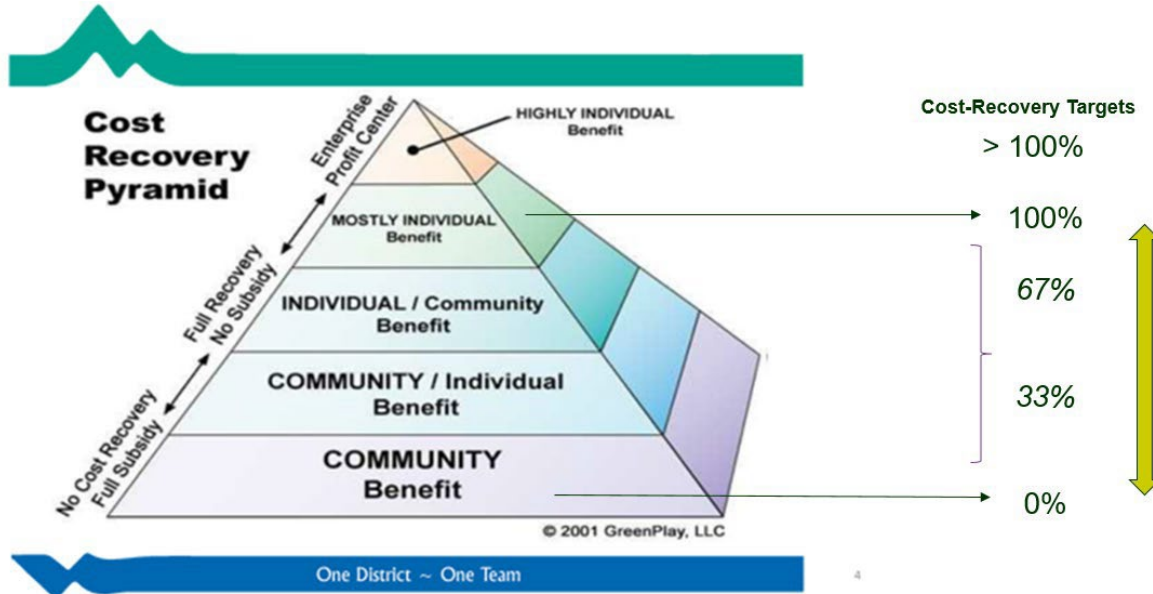
**Budgeting and Fiscal Management
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when appropriate during the fiscal year Key Rates to include:

- 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
- 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
- 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
- 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3** The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4** The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5** Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services Practice 6.2.0

Appendix A Cost-Recovery Pyramid Recreation and Community Programs



Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing across the District's Community Services and Beach venues in order to meet venue-specific revenue objectives.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation and/or Beach Facility Fees, as annually approved in May of each year for the forthcoming fiscal year by the Board of Trustees, are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid **volatility** in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions and for the determination of pricing new programs.
- **Maximize the discount for picture pass holders, competitive in the market so that the public subsidizes the future costs of capital improvement and debt as required and BOT set the Facility Fee to cover the capital improvement and debt costs at the our venues.**

2.0 Definitions – for purposes of this practice, the following definitions shall be applied: **(do these terms agree with our financial statements)**

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

specific administrative overhead.

- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Funds shall be defined as the annual **depreciation** budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget. **[Informational Note: As of June 2023, we had just under \$400,000 in recreational debt.]**

3.0 Community Services Pricing

The District operates recreational facilities, venues, services, and programs. To support the Community Services facilities, venues, services, and programs, the Board of Trustees shall establish, in January of each calendar year, a Recreation Facility Fee and a Beach Facility Fee that it may adopt through the annual budget process, and that is assessed on **single family units and/or multiple family units and/or commercial parcels** within the District. This Recreation Facility Fee and Beach Facility Fee will be effective in the following fiscal year.

4.0 Pricing Model by Venue and Customer Type

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Championship Golf Course – see Note (1) <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	Rates charged to IVGID Picture-Pass Holders shall be set to cover Operating Costs.	Rates charged for Non-Picture Pass Holders shall be priced to be competitive within the market and no less than the rate of a Picture Pass Holder.	Guest rates shall be set in a range between the non-picture pass holder rate and the picture pass holder rates.
Recreation Center Membership Fee(s)			
Recreation Center Fees			

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
<p>Championship Golf Course Pro Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>In general, soft goods (example clothing) gets a 20% discount off the full retail price (not sales) and hard goods gets a 5% discount off the full retail price (not sales) (example clubs) and there is no sales tax charged.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>The Grille (Food Services)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>TO BE DETERMINED</p>	<p>TO BE DETERMINED</p>	<p>TO BE DETERMINED</p>
<p>Mountain Golf Course – See Note (1)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of 33%</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be set to cover Operating Costs.</p>	<p>Rates charged for Non-Picture Pass Holders shall be priced to be competitive within the market and no less than the rate of a Picture Pass Holder.</p>	<p>Guest rates shall be set in a range between the non-picture pass holder rate and the picture pass holder rates.</p>
<p>Mountain Golf Course Pro Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>In general, soft goods (example clothing) gets a 20% discount and hard goods gets a 5% discount (example clubs) and there is no sales tax charged.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>Diamond Peak Ski Resort – See Note (2)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be set to include an inflationary adjustment each season.</p>	<p>Rates charged for Non-Picture Pass Holders shall be priced to be competitive within the market and no less than the rate of a Picture Pass Holder.</p>	<p>Guest rates shall be set in a range between the non-picture pass holder rate and the picture pass holder rates.</p>
<p>Diamond Peak Ski Resort Merchandise Shop</p>	<p>OUTSOURCED VIA A SEPARATE CONTRACT</p>	<p>OUTSOURCED VIA A SEPARATE CONTRACT</p>	<p>OUTSOURCED VIA A SEPARATE CONTRACT</p>

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
<p>Diamond Peak Ski Resort Food Court</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	TO BE DETERMINED	TO BE DETERMINED	TO BE DETERMINED
<p>Diamond Peak Ski Resort Rental Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.	The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.	The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.
<p>Diamond Peak Ski Resort Ski Lessons</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.	The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.	The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.
<p>The Chateau and Aspen Grove Meeting Space – See Note (3) and (7)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue except as stated in Note (7).</i></p>	Rates charged to IVGID Picture-Pass Holders shall be set to cover Operating Costs.	No discount is offered.	No discount is offered.
<p>Catering at The Chateau and Aspen Grove</p>	TO BE DETERMINED	TO BE DETERMINED	TO BE DETERMINED
<p>Tennis Center – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i></p>	Rates charged to IVGID Picture-Pass Holders shall be set to cover Operating Costs.	Rates charged for Non-Picture Pass Holders shall be priced to be competitive within the market and no less than the rate of a Picture Pass Holder.	No discount is offered.
<p>Pickleball – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i></p>	Rates charged to IVGID Picture-Pass Holders shall be set to cover Operating Costs.	Rates charged for Non-Picture Pass Holders shall be priced to be competitive within the market and no less than the rate of a Picture Pass Holder.	No discount is offered.

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Tennis Center Pro Shop <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	NEED TO GET THIS INFORMATION	NEED TO GET THIS INFORMATION	NEED TO GET THIS INFORMATION
Recreational Programs (Adult) – See Note (4) <i>The Cost Recovery Pyramid, Appendix A, is applicable to these programs and falls under INDIVIDUAL/Community Benefit with a cost recovery target of between 67% to 100%.</i>	The Recreational Programs (Adult) rates are being largely market driven to include appropriate profit margins. Rates are charged uniformly with a small discount being applied if participant is a picture pass holder.	No discount is offered.	No discount is offered.
Recreational Programs (Youth) – See Note (4) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of between 0% and 33%.</i>	The Recreational Programs (Youth) rates are what the market will bear. Rates are charged uniformly with a small discount being applied if participant is a picture pass holder.	The Recreational Programs (Youth) rates are what the market will bear.	The Recreational Programs (Youth) rates are what the market will bear.
Recreational Programs (Senior) – See Note (4) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of between 0% and 33%.</i>	The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee. An additional small discount may apply if participant is a picture pass holder.	The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.	The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.
Fields (Ballfields) – See Note (3) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	Fields, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i>		

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Parks (Preston Field) – See Note (3) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	Parks, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%</i>		
Skatepark <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	This venue is free to all users	This venue is free to all users	This venue is free to all users
Disc Golf Course – See Note (5) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.
Bocce Ball Courts – See Note (6) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	Rates are hourly (\$30 without a picture pass and \$25 with a picture pass); per court from 8 am to 2 pm or 3 p.m. to 8 pm (\$120 without a picture pass and \$100 with a picture pass); and all day/all courts (\$480 without a picture pass and \$400 with a picture pass)	See first box	See first box
Robin and Robert Holman Family Bike Park – See Note (6) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit</i>	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

<i>with no cost recovery and full subsidy</i>			
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*A guest is defined as Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches. **[Informational Note: This text is the same as in Ordinance 7.]** Further, where Guest Rates are established, the Guest **must** be accompanied by an IVGID Picture-Pass holder.

Notes

- (1) Key rates are presented to the Board of Trustees for their review and approval in February of each calendar year. The key rates, once approved, will go into effect for the following golfing season.
- (2) Key rates are presented to the Board of Trustees for their review and approval in January of each calendar year. The key rates, once approved, will go into effect for the following ski season.
- (3) Key rates are presented to the Board of Trustees for their review and approval in March of each calendar year. The key rates, once approved, will go into effect at the start of the next fiscal year.
- (4) Rates may be presented to the Board of Trustees for their review and approval and a fixed sum amount of money is presented in the annual budget for both Adult and Youth Programming combined into one fixed sum. It is then the Staff's job to work within that fixed sum of money for all its Adult and Youth programming.
- (5) Donations are solicited and donations go to Parks revenue for maintenance of the facility.
- (6) Rentals are or will be available and the rental fees generated will go to Parks revenue.
- (7) This venue may be used for internal District events and discounts may be offered in off peak seasons in accordance with the key rates submitted and approved.

As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a "floor" such as no lower than the IVGID Picture Pass-holder rate).

5.0 Discounts

Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

6.0 Community Focused Nonprofits

Community Focused Nonprofits shall be eligible for complimentary or discounted use of District facilities and recreational programs. Eligible non-profits shall be a local non-profit, a national nonprofit with a local chapter, or local government agency or school district providing services to the local community. Local shall be defined as the Incline Village/Crystal Bay community. Organizations shall provide supporting documentation of their nonprofit status prior to receiving complimentary or discounted use of District facilities or recreational programs. Non-government agencies shall be an IRS 501(c)(3) nonprofit corporation or similar organization. All entities shall otherwise comply with all applicable terms and conditions for use of the facility or participating in the program, including insurance, indemnity, damage deposits, and similar requirements. Blackout Dates - IVGID prioritizes the use of IVGID facilities for resident or revenue-generating use. As such, IVGID staff shall, on an annual basis, identify dates in which complimentary or discounted use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary or discounted use. IVGID may provide other special pricing, discount, or promotional programs to the general public or to a category of the general public. Examples may include complimentary lift tickets to Diamond Peak for local students or a round of golf at the Mountain Golf Course. Categories of the general public shall not include IVGID employees, retirees, or similar group provided benefits under personnel or similar policies. Special pricing, discount, or promotional programs shall be identified, budgeted, and approved through the annual budget. On an annual basis, the General Manager or designee shall provide a report to the Board of Trustees listing any use of District facilities and recreational programs pursuant to this Resolution; this report is included in the District General Manager's monthly report and is provided during the month of July which is after the fiscal year has closed. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs at its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by Nevada Revised Statutes Chapter 318 and other applicable law. This policy does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this policy.

The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the

Budgeting and Fiscal Management Community Services Fund, General Fund, and Beach Fund Pricing for Products and Services Practice 6.2.0

impact on overall financial performance of the venue, program or service.

7.0 Reporting [Informational Note: This paragraph is probably redundant to the above paragraph highlighted in yellow and thus should probably be removed.]

An annual report will be provided to the Board of Trustees, no later than August 31 and beginning with Fiscal Year ending 2024/2025, that will detail the financial impact of the discount extended to the various groups and/or non-profits.

8.0 Caveats to this Practice

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services. The measurement for success will be the overall performance of the fund/sub-fund that these venues make up i.e. the Community Services Fund and more specifically the working capital (cash) balance.

9.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District may establish in January, a Beach Facility Fee assessed **single family units and/or multiple family units and/or commercial parcels** within the District.

- 9.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 9.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed **single family units and/or multiple family units and/or commercial parcels** within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 9.3 The daily Guest beach access fee is to be set during key rate approvals.
- 9.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report **[should we insert a specific month for this report]** on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

10.0 Administration of Community Services and Beach Pricing Policy

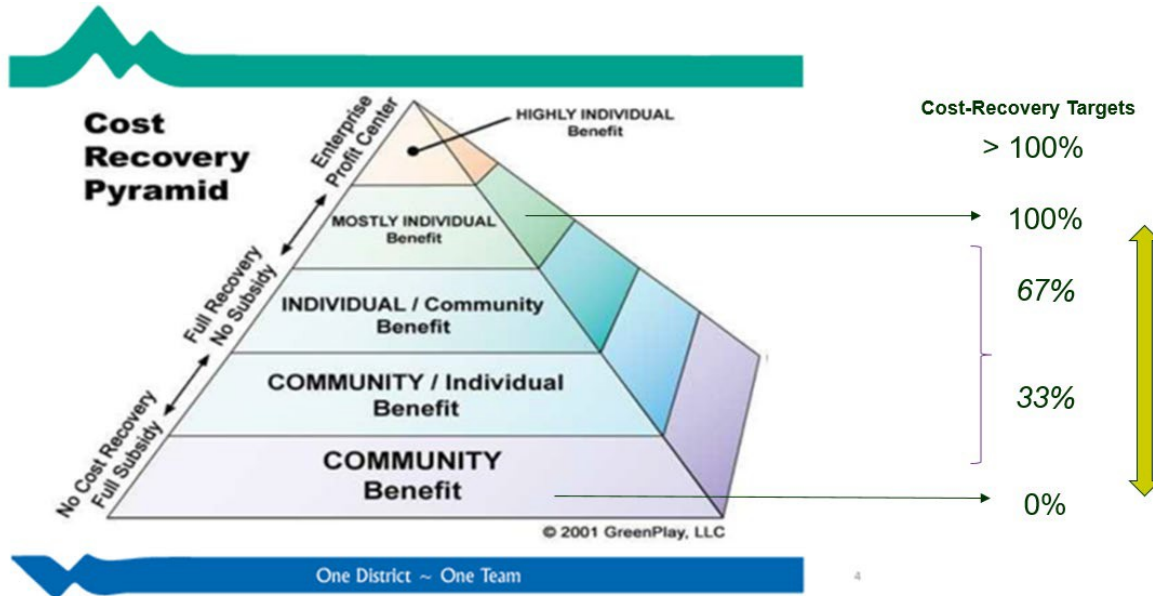
- 10.1 The Board of Trustees will establish overall financial performance targets (revenue and expense) for each venue through the annual budget process.

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- 10.2 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy (Policy 6.1.2.2).
- 10.3 The District's respective Directors are authorized to approve pricing for Food and Beverage and retail merchandise as long as the District General Manager is informed.
- 10.4 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

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APPENDIX A Cost-Recovery Pyramid Recreation and Community Programs



Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing across the District's Community Services and Beach venues in order to meet venue-specific revenue objectives.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation and/or Beach Facility Fees, as annually approved in May of each year for the forthcoming fiscal year by the Board of Trustees, are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions and for the determination of pricing new programs.

2.0 Definitions – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.
- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access

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to a venue during normal business hours versus outside of normal operations.

- Capital Costs for programs and services provided through the District's Community Services and Beach Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget. [Informational Note: As of June 2023, we had just under \$400,000 in recreational debt.]
- Key Rates are defined as, at a minimum, for Golf – play passes, daily golf rates for picture pass holder, daily green fees, pre-booking fees, non-profit rates and range fees; Ski – Recreation pass holder daily ticket rates, Recreation pass holder season pass rates, and public season pass rates; Parks – ballfields; Recreation – picnic areas, membership rates, and gymnasium usage; Tennis – daily and season pass rates; Pickleball – daily and season pass rates; and Beaches – daily guest access, kayak storage, paddleboard storage, daily boat launch, season watercraft launch.

3.0 Community Services Pricing

The District operates recreational facilities, venues, services, and programs. To support the Community Services facilities, venues, services, and programs, the Board of Trustees shall propose, in January of each calendar year, an estimated Recreation Facility Fee and an estimated Beach Facility Fee that it may adopt through the annual budget process which occurs in May, and that is assessed on parcels and/or dwelling units within the District. This Recreation Facility Fee and Beach Facility Fee will be effective in the following fiscal year.

4.0 Pricing Model by Venue and Customer Type

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Championship Golf Course – see Note (1) <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	Rates charged to Picture Pass Holder shall be discounted from the full cost of services but no lower than the operating costs of services.	Rates charged for non Picture Pass Holder shall be set to recover the full cost of services. Under no circumstances shall this rate be less than that of a Picture Pass Holder.	Rates charged shall be set between picture pass holder and non-picture pass holder. Under no circumstances shall this rate be less than that of a Picture Pass Holder.

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

<p><u>Venue Utilization</u> What does the Board want to see?</p>	<p>Example using made up costs: Full cost of services is \$150 Operating cost of services is \$95 Picture Pass Holder rate discounted by 10% = \$135</p>	<p>Example using made up costs: Full cost of services is \$150; Non-Picture Pass Holder rate is \$150</p>	<p>Punch card may NOT be used to further reduce this rate to the Picture Pass Holder rate.</p> <p>Example using made up costs: Non-Picture Pass Holder rate is \$150 Picture Pass Holder rate is \$135 Guest rate is \$142</p>
<p>Championship Golf Course Pro Shop</p> <p>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</p>	<p>In general, soft goods (example clothing) gets a 20% discount (this discount does not apply to sale merchandise) and hard goods gets a 5% discount (example clubs) (this discount does not apply to sale merchandise) and there is no sales tax charged.</p> <p>Example using made up costs: Shirt is purchased at \$50; shirt is priced to sell at \$125. A 20% discount is on the sales price of \$125 so that becomes \$100 to the picture pass holder.</p> <p>Golf club is purchased for \$200; golf club is priced to sell at \$400. A 5% discount is on the sales price of \$400 so that becomes \$380 to the picture pass holder.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>The Grille (Food Services)</p> <p>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</p>	<p>TO BE DETERMINED</p>	<p>TO BE DETERMINED</p>	<p>TO BE DETERMINED</p>

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

<p>Mountain Golf Course – See Note (1)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p> <p><u>Venue Utilization</u> <i>What does the Board want to see?</i></p>	<p>Rates charged to Picture Pass Holder shall be discounted from the full cost of services but no lower than the operating costs of services.</p>	<p>Rates charged for non Picture Pass Holder shall be set to recover the full cost of services. Under no circumstances shall this rate be less than that of a Picture Pass Holder.</p>	<p>Rates charged shall be set between picture pass holder and non-picture pass holder. Under no circumstances shall this rate be less than that of a Picture Pass Holder.</p> <p>Punch card may NOT be used to further reduce this rate to the Picture Pass Holder rate.</p>
<p>Mountain Golf Course Pro Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>In general, soft goods (example clothing) gets a 20% discount (this discount does not apply to sale merchandise) and hard goods gets a 5% discount (example clubs) (this discount does not apply to sale merchandise) and there is no sales tax charged.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>Diamond Peak Ski Resort – See Note (2)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p> <p><u>Venue Utilization</u> <i>What does the Board want to see?</i></p>			<p>No discount is offered.</p>
<p>Diamond Peak Ski Resort Merchandise Shop</p>	<p>OUTSOURCED VIA A SEPARATE CONTRACT</p>	<p>OUTSOURCED VIA A SEPARATE CONTRACT</p>	<p>OUTSOURCED VIA A SEPARATE CONTRACT</p>
<p>Diamond Peak Ski Resort Food Court</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>TO BE DETERMINED</p>	<p>TO BE DETERMINED</p>	<p>TO BE DETERMINED</p>
<p>Diamond Peak Ski Resort Rental Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

<p>Diamond Peak Ski Resort Ski Lessons</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>
<p>Tennis Center – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i></p>	<p>Rates charged to Picture Pass Holder shall be discounted from the full cost of services but no lower than the operating costs of services.</p>	<p>Rates charged for non Picture Pass Holder shall be set to recover the full cost of services. Under no circumstances shall this rate be less than that of a Picture Pass Holder.</p>	<p>No discount is offered.</p>
<p>Pickleball – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i></p>	<p>Rates charged to Picture Pass Holder shall be discounted from the full cost of services but no lower than the operating costs of services.</p>	<p>Rates charged for non Picture Pass Holder shall be set to recover the full cost of services. Under no circumstances shall this rate be less than that of a Picture Pass Holder.</p>	<p>No discount is offered.</p>
<p>Tennis Center Pro Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>NEED TO GET THIS INFORMATION</p>	<p>NEED TO GET THIS INFORMATION</p>	<p>NEED TO GET THIS INFORMATION</p>
<p>Recreational Programs (Adult) – See Note (4)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to these programs and falls under INDIVIDUAL/Community Benefit with a cost recovery target of between 67% to 100%.</i></p>	<p>The Recreational Programs (Adult) rates are being largely market driven to include appropriate profit margins (which are what and how does this relate to the actual costs?). Rates are charged uniformly with a small discount being applied if participant is a picture pass holder.</p>	<p>No discount is offered. Full cost recovery must be achieved with this rate and should include appropriate profit margins. (The Board needs to make a decision on what the appropriate profit margin is.)</p>	<p>No discount is offered. Full cost recovery must be achieved with this rate and should include appropriate profit margins. (The Board needs to make a decision on what the appropriate profit margin is.)</p>
<p>Recreational Programs (Youth) – See Note (4)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of between 0% and 33%.</i></p>		<p>The Recreational Programs (Youth) rates are what the market will bear.</p> <p>What are we trying to promote here?</p>	<p>The Recreational Programs (Youth) rates are what the market will bear.</p> <p>What are we trying to promote here?</p>

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

<p>Recreational Programs (Senior) – See Note (4)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of between 0% and 33%</i></p>	<p>The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee. An additional small discount may apply if participant is a picture pass holder.</p>	<p>The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.</p> <p>Please review and provide what we are trying to accomplish here and who we are serving?</p> <p>Should we be serving non-picture pass holders in this recreational program at a subsidized rate?</p>	<p>The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.</p> <p>Please review and provide what we are trying to accomplish here and who we are serving?</p> <p>Should we be serving guests of a picture pass holder in this recreational program at a subsidized rate?</p>
<p>Fields (Ballfields) – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i></p>	<p>Fields, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>	<p>Fields, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>	<p>Fields, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>
<p>Parks (Preston Field) – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i></p>	<p>Parks, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>	<p>Parks, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>	<p>Parks, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>
<p>Skatepark</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i></p>	<p>This venue is free to all users</p>	<p>This venue is free to all users</p>	<p>This venue is free to all users</p>

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

<p>Disc Golf Course – See Note (5)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i></p>	<p>Disc Golf Course, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>	<p>Disc Golf Course, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>	<p>Disc Golf Course, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100% (full cost recovery).</i></p>
<p>Bocce Ball Courts – See Note (6)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i></p>	<p>Rates are hourly (\$30 without a picture pass and \$25 with a picture pass); per court from 8 am to 2 pm or 3 p.m. to 8 pm (\$120 without a picture pass and \$100 with a picture pass); and all day/all courts (\$480 without a picture pass and \$400 with a picture pass)</p>	<p>See first box</p>	<p>See first box</p>
<p>Robin and Robert Holman Family Bike Park – See Note (6)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy</i></p>	<p>This venue is free to all users.</p>	<p>This venue is free to all users.</p>	<p>This venue is free to all users.</p>
<p>The Chateau and Aspen Grove Meeting Space – See Note (3) and (7)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue except as stated in Note (7).</i></p> <p><u>Venue Utilization</u> <i>What does the Board want to see?</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services. Rates shall be set, under no circumstances, lower than the operating costs of services.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

*A guest is defined as Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches. **[Informational Note: This text is the same as in Ordinance 7.]** Further, where Guest Rates are established, the Guest **must** be accompanied by an IVGID Picture-Pass holder.

Notes

- (1) Key rates are presented to the Board of Trustees for their review and approval in February of each calendar year. The key rates, once approved, will go into effect for the following golfing season.
- (2) Key rates are presented to the Board of Trustees for their review and approval in January of each calendar year. The key rates, once approved, will go into effect for the following ski season.
- (3) Key rates are presented to the Board of Trustees for their review and approval in March of each calendar year. The key rates, once approved, will go into effect at the start of the next fiscal year.
- (4) Rates may be presented to the Board of Trustees for their review and approval and a fixed sum amount of money is presented in the annual budget for both Adult and Youth Programming combined into one fixed sum. It is then the Staff's job to work within that fixed sum of money for all its Adult and Youth programming. **Where is this in the budget?**
- (5) Donations are solicited and donations go to Parks revenue for maintenance of the facility.
- (6) Rentals are or will be available and the rental fees generated will go to Parks revenue.
- (7) This venue may be used for internal District events and discounts may be offered in off peak seasons in accordance with the key rates submitted and approved.

As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating margin of the venue and includes full recovery of operating costs plus profit. The Board shall establish a "floor" such as no lower than the IVGID Picture Passholder rate.

5.0 Discounts

Group Rates – Access to and/or rental of venues for **qualifying groups (do we need to provide a definition here – qualifying groups)** can be provided at a discount,

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provided that the discounted pricing is set so as to cover the Operating Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

What about when Washoe County wants to use one of our facilities where it benefits our community members?

6.0 Community Focused Nonprofits

Community Focused Nonprofits shall be eligible for discounted use of District facilities and recreational programs. Eligible non-profits shall be a local non-profit, a national nonprofit with a local chapter, or local government agency or school district providing services to the local community. Local shall be defined as the Incline Village/Crystal Bay community. Organizations shall provide supporting documentation of their nonprofit status to the Board prior to receiving discounted use of District facilities or recreational programs. Non-government agencies shall be an IRS 501(c)(3) nonprofit corporation or similar organization (see note A). All entities shall otherwise comply with all applicable terms and conditions for use of the facility or participating in the program, including insurance, indemnity, damage deposits, and similar requirements. Blackout Dates - IVGID prioritizes the use of IVGID facilities for resident or revenue-generating use. As such, IVGID staff shall, on an annual basis, identify dates in which complimentary or discounted use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary or discounted use. Categories of the general public shall not include IVGID employees, retirees, or similar group provided benefits under personnel or similar policies. Special pricing, discount, or promotional programs and proposed non-profit uses shall be identified, budgeted, and approved through the annual budget. **On an annual basis, the General Manager or designee shall provide a report to the Board of Trustees as shown in paragraph 7.0 below.** The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs at its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by Nevada Revised Statutes Chapter 318 and other applicable law. This policy does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this policy.

Note A: How much of the below do you want to include?

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private

**Budgeting and Fiscal Management Community Services Fund,
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shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates. There are also the following Federal non-profit designations as lifted directly from the IRS website:

501(c)(1) Corporations Organized Under Act of Congress (including Federal Credit Unions)

501(c)(2) Title Holding Corporations for Exempt Organization

501(c)(4) Civic Leagues and Social Welfare Organizations and Local Associations of Employees

501(c)(5) Labor, Agricultural and Horticultural Organizations

501(c)(6) Business Leagues, etc.

501(c)(7) Social and Recreation Clubs

501(c)(8) Fraternal Beneficiary Societies

501(c)(9) Voluntary Employees' Beneficiary Associations

501(c)(10) Domestic Fraternal Societies

501(c)(11) Teachers' Retirement Fund Associations

501(c)(12) Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone

Companies, or Like Organizations (if 85 percent or more of the organization's income consists of amounts collected from members for the sole purpose of meeting losses and expenses)

501(c)(13) Cemetery Companies (owned and operated exclusively for the benefit of their members or which are not operated for profit)

501(c)(14) State Chartered Credit Unions, Mutual Reserve Funds

501(c)(15) Mutual Insurance Companies or Associations

501(c)(16) Cooperative Organizations to Finance Crop Operations

501(c)(17) Supplemental Unemployment Benefit Trusts

501(c)(18) Employee Funded Pension Trusts (created before June 25, 1959)

501(c)(19) Veterans' Organizations

501(c)(21) Black Lung Benefit Trusts

501(c)(22) Withdrawal Liability Payment Funds

501(c)(25) Title Holding Corporations or Trusts with Multiple Parents

501(c)(26) State-Sponsored High-Risk Health Coverage Organizations

501(c)(27) State-Sponsored Worker's Compensation Reinsurance Organizations

501(c)(28) National Railroad Retirement Investment Trust (45 U.S.C. 231n(j))

501(c)(29) Qualified Nonprofit Health Insurance Issuers

501(d) Religious and Apostolic Associations

501(e) Cooperative Hospital Service Organizations

501(f) Cooperative Service Organizations of Operating Educational Organizations

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

501(k) Child Care Organizations
521(a) Farmers' Cooperative Associations

7.0 Reporting [Informational Note: This paragraph is probably redundant to the above paragraph highlighted in yellow and thus should probably be removed.]

An annual report will be provided to the Board of Trustees, no later than August 31 and beginning with Fiscal Year ending 2024/2025, that will detail the financial impact of the discount extended to the various groups and/or non-profits.

8.0 Caveats to this Practice (Trustee Tulloch would like to strike this paragraph in its entirety)

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services. The measurement for success will be the overall performance of the fund/sub-fund that these venues make up i.e. the Community Services Fund and more specifically the working capital (cash) balance.

9.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District may establish in January, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 9.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 9.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 9.3 The daily Guest beach access fee is to be set during key rate approvals.
- 9.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report [should we insert a specific month for this report] on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

10.0 Administration of Community Services and Beach Pricing Policy

10.1 The Board of Trustees will establish overall financial performance targets

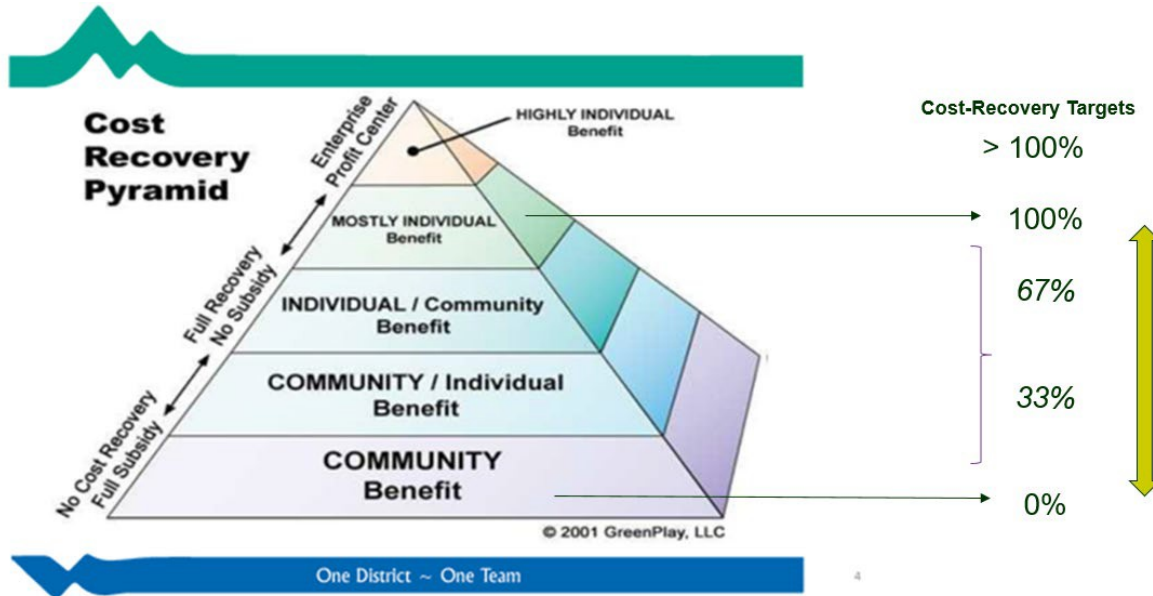
**Budgeting and Fiscal Management Community Services Fund,
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(revenue and expense) for each venue through the annual budget process.

- 10.2 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy (Policy 6.1.2.2) and consistent with meeting the District's revenue and expense targets and budgets.
- 10.3 The District's respective Directors are authorized to approve pricing for Food and Beverage and retail merchandise as long as the District General Manager has approved and consistent with meeting the District's revenue and expense targets and budgets.
- 10.4 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Budgeting and Fiscal Management Community Services Fund, General Fund and Beach Fund Pricing for Products and Services Practice 6.2.0

APPENDIX A Cost-Recovery Pyramid Recreation and Community Programs



One District ~ One Team

4



**Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets**

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

Policy. Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and all other tangible or intangible assets that are used in District operations that have initial useful lives of three years or more and meet defined capitalization thresholds.

1.0 Classification of Capital Assets. The District classifies capital assets in the following groups for financial reporting:

- Land
- Buildings and structures
- Venue Improvements
- Service Infrastructure
- Equipment and Vehicles
- Right to Use
- Construction in progress

2.0 Capitalization Thresholds. The District's capitalization threshold shall be as follows:

<u>ASSET CLASS</u>	<u>CAPITALIZATION THRESHOLD</u>
Land.....	All
Right to Use.....	All
Building and Structures	\$25,000
Venue Improvements	\$10,000
Service Infrastructure.....	\$ 25,000
Equipment and Vehicles.....	\$ 10,000

2.1 Capitalization thresholds are typically to be applied to individual items. Thresholds may be applied to a network or group of items when:

- 1) Similar types of assets are grouped together as a class (example: golf carts when they are components of a fleet; banquet facility furnishing)
- 2) The items represent components of a system or network



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(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

(components of a computer/telephone network; snow-making system)

In cases where any asset is established to be a group of items, rather than being capitalized individually, the District will document justification to support the grouping of the assets.

3.0 Cost Basis. Capital assets purchased by the District are recorded at cost, and shall include purchase price, constructions cost, value of donated goods and/or services, and ancillary charges.

3.1 Ancillary charges mean incidental costs necessary to place a capital asset into its intended location, condition, or use. Examples include title fees, attorney or architect fees, freight charges, taxes, and site preparation costs. Ancillary charges are capitalized in addition to the purchase price and/or construction cost of capital assets.

3.2 Capital assets donated to the District are recorded at fair value on the date accepted.

4.0 Useful Life of Capital Assets. Assets should only be capitalized if they have an estimated useful life of three years or more.

4.1 Capital assets are depreciated using the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Years</u>
Building and Structures	10-40
Venue Improvements	10-25
Service Infrastructure	5-40
Equipment and Vehicles	3-20

Note: The Accounting Division will maintain Schedule of Useful Life for specific assets.



Accounting, Auditing and Financial Reporting Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

5.0 Criteria for Capitalization of Fixed Assets

- 5.1. Capital projects will be capitalized if they meet one of the following criteria:
 - 1) The project is creating a new asset for the District
 - 2) The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
 - 3) Significantly increases the service capacity of the asset
- 5.2 Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.
- 5.3 Expenditures that simply maintain a given level of service or repair an item to its intended function should be expensed.
- 5.4 Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
 - 1) Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
 - 2) Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets criteria for capitalization (5.1).
 - 3) Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:



Accounting, Auditing and Financial Reporting Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

- a. The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
- b. The project represents a repair activity that restores an asset to its original function.

6.0 Capital Project Phases. Major capital projects, as defined in Board Policy 12.1.0, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction

6.1. Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.

6.2 To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.

6.3 Capital project costs to be capitalized will be reported as Construction-In-Progress until the capital project is completed and the capital asset is placed into service.



Accounting, Auditing and Financial Reporting Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

7.0 Responsibility and Roles

- 7.1 The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.
- 7.2 The Senior Accountant will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.
- 7.3 The Controller is responsible for approving items to be capitalized, modified, or disposed.

Note: The disposal of capital assets are to be accounted for consistent with the procedures detailed in the District's Policy and Procedures Manual for Accounting and Financial Control (Section IX.5.0)

Incline Village General Improvement District Capital Asset Policy and Procedures Manual

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Introduction

Why Maintain Capital Asset Records?

There are numerous reasons for maintaining capital assets records. The following are a few that apply to IVGID directly:

There is a very definite possibility that the financial statements can be either overstated or understated without proper capital asset inventories.

Improper capital asset records can lead to qualified Auditor's Reports which can play a significant role in getting bond issues placed.

The ability to take a physical inventory is greatly compromised if capital assets are not maintained on a regular basis.

Without fixed asset records, planning and scheduling of preventive maintenance and capital asset replacement is difficult.

Accurate capital asset listing and valuation is necessary to determine the appropriate amount of property insurance coverage.

With an accurate and current capital asset inventory, you can prevent unnecessary purchases that create duplications.

A proper capital asset listing will prevent grant violations and unwanted audit exceptions.

Without adequate capital asset records and resultant controls of assets, surplus property will not be disposed of promptly or sold for an appropriate price.

Last, but not least, is public scrutiny. A well-maintained capital asset inventory system demonstrates to the public the expenditures of tax dollars are being wisely spent.

Policy

It is IVGID's policy to safeguard, control, and account for all the capital assets for which we are responsible.

I. Capital Assets Defined:

Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and other tangible or intangible assets that are used in District operations that have initial useful lives of five years or more and meet defined capitalization thresholds.

For example:

1. A single tangible item valued at \$10,000 or more and having an estimated service life of more than five years is classified as a capital asset and expenditures for these items are generally charged to capital outlay accounts. In general, the \$10,000 limitation applies to a single item purchased, therefore, 10 chairs with a cost of \$1,000.00 each would not be classified as a capital asset. However, new guidance requires capitalization when the collective acquisition cost is significant in the aggregate. So, using the above example, if 1,000 chairs were purchased at \$500 each, the collective cost could be considered significant, and the purchase should be capitalized. The service life of more than five years would still be applicable to purchases that are considered significant.

Capital assets actual cost is recorded as an expenditure at the time of purchase in the Departments budget and (except for Business Type Assets) the underlying asset is recorded in the Government-type Asset Group. The Capital Asset Inventory may also include items of lesser value which are subject to pilferage.

Capitalization Thresholds. The District's capitalization threshold shall be as follows:

<u>ASSET CLASS</u>	<u>CAPITALIZATION THRESHOLD</u>
Land	All
Right to Use	All
Building and Structures.....	\$ 25,000

Venue Improvements	\$ 10,000
Service Infrastructure	\$ 25,000
Equipment and Vehicles	\$ 10,000

Capitalization thresholds are typically to be applied to individual items.

Thresholds may be applied to a network or group of items when:

- 1) Similar types of assets are grouped together as a class (example: golf carts when they are components of a fleet; banquet facility furnishing)
- 2) The items represent components of a system or network (components of a computer/ telephone network; snow-making system)

In cases where any asset is established to be a group of items, rather than being capitalized individually, the District will document justification to support the grouping of the assets.

A. Capital Assets-Government and Business Type

1. Capital Assets may be acquired by outright purchase, construction, lease purchase agreement, installment purchase contract, eminent domain, tax or special assessment foreclosure, or gift. Capital assets purchased by the District are recorded at cost and shall include purchase price, constructions cost, value of donated goods and/or services, and ancillary charges. Ancillary charges mean incidental costs necessary to place a capital asset into its intended location, condition, or use. Examples include title fees,

attorney or architect fees, freight charges, taxes, and site preparation costs. Ancillary charges are capitalized in addition to the purchase price and/or construction cost of capital assets.

2. Donated capital assets are recorded at their estimated fair market value on the date donated.
3. Leased Machinery and equipment are capitalized when any of the following criteria is satisfied:
 - a. The lease transfers ownership of the property to the lessee by the end of the lease term.
 - b. When the value of the lease agreement exceeds 75% of the Market Value of the underlying asset the item is deemed a Capital Lease.
 - c. The lease term contains a bargain purchase option. (For example: IVGID has the option to purchase the item for \$1.00 at the end of the lease.
These are known as capital leases. Leases which are merely rentals (operating leases) are not charged to capital outlay. Department Heads should work with Purchasing as they are not allowed to bind IVGID to a financial agreement. Once lease is obtained a copy of such lease agreements should be provided to the Finance Department. (Examples include capital leases on copiers which should also include Information Technology department involvement.)
4. Public domain (infrastructure) Business Type Assets, consisting of sewer lines, water lines, submerged pumps, and down hole pumps and motors are not visible capital assets, but are capitalized.
5. Business Type assets are recorded at cost in the capital asset accounts of that fund.

B. Work in Progress

Work in progress is a capital asset classification used to account for capital outlay expenditures accumulated during a construction or implementation period, and capitalized once the asset is placed in service. Asset is considered "placed in service" when the asset is for all intents and purposes, in use by the public or employees of IVGID.

II. Depreciation:

A. Governmental-Type Assets:

Depreciation of capital assets is calculated over the estimated service life and accounted for in the Government Wide Governmental Activities of the ACFR.

Useful Life of Capital Assets. Assets should only be capitalized if they have an estimated useful life of five years of more.

Capital assets are depreciated using the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Years</u>
Building and Structures	10-40
Venue Improvements	10-25
Service Infrastructure	5-40
Equipment and Vehicles	3-20

Note: The Accounting Division will maintain Schedule of Useful Life for specific assets.

B. Business Type Assets:

Depreciation of capital assets is calculated over the estimated service life and accounted for in each Business Type Fund of the ACFR.

C. Convention for applying depreciation in the year of acquisition and the year of disposal:

a. Depreciation -will be expensed from the date of acquisition or when an item is considered "in use". For capital projects budgeted \$1,000,000.00 or more, an assessment of work in progress should be done in order to make sure that substantially complete components of a project get capitalized in the period they are put into use.

b. In the year of disposal, depreciation will be prorated according to the disposal date.

III. Determination of Capitalization of Fixed Assets

- A. Capital projects will be capitalized if they meet one of the following criteria:
- o The project is creating a new asset for the District
 - o The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
 - o Significantly increases the service capacity of the asset
- B. Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.
- C. Expenditures that simply maintain a given level of service or repair an item to its intended function will be expensed.
- D. Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
- Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
 - Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets criteria for capitalization (A).
 - Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:
 - o The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
 - o The project represents a repair activity that restores an asset to its intended function.

IV. Determination of Capitalization Cost:

In addition to the actual cost to acquire a capital asset, ancillary cost associated with preparing the property for its intended use will be capitalized. The following ancillary costs are included in determining the capitalization cost of the asset:

1. Land
 - a) Title search costs
 - b) Attorney's fees
 - c) Liens assumed
 - d) Taxes assumed
 - e) Grading costs
 - f) Land Improvements with an indefinite life

2. Buildings
 - a) Attorney's fees
 - b) Architect's fees
 - c) Inspection and building permits

3. Machinery and Equipment
 - a) Freight and shipping cost
 - b) Outside installation cost

The following costs are not included as part of the capitalized cost of the asset:

1. In-house labor
2. Training expenditures
3. Service or maintenance contracts
4. Replacement parts

With regard to building improvements (see differentiation between building improvements and building repair and maintenance below), if the project totals \$5,000.00 or more whether it is from one or more vendors, the improvement is charged to capital outlay. When more than one vendor is involved, the department will request a project number and that number will be on each purchase order or claim/invoice by the Department in which the document originated.

V. Building Repair and Maintenance vs. C/O: Building Improvement Expenditures:

Capital expenditures for building improvements meet the following two criteria:

1. A minimum total project cost of \$5,000.00, and
2. Either a building addition or a major remodeling to an existing asset where the service life of that asset is extended or its value is enhanced.

Expenditures for any alterations to buildings such as heating, air conditioning, partitions, etc. are to be capitalized as Building Improvements and accounted for separately from the equipment account. All buildings repairs (not improvements), both routine and major, will be charged to the services and supplies account.

VI. Capital Project Phases:

Major capital projects, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction
 1. Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.
 2. To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.
 3. Capital project costs to be capitalized will be reported as Construction-In-Progress until the capital project is completed and the capital asset is placed into service.

VII. Responsibility and Roles

1. The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.
2. The Senior Accountant will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.
3. The Controller is responsible for approving items to be capitalized, modified, or disposed.

VIII. Finance Department Responsibilities:

A. New Acquisitions:

1. Adding new acquisitions to the Capital Asset Inventory Listing
2. Assigning either a IVGID Capital Asset Tag for all new acquisitions except computer hardware/software
3. Issuing IVGID Capital Asset Tags to the acquiring Departments on a timely basis

B. Inputting changes (additions, transfers, deletions) to the Capital Asset Inventory Control System including those for computer hardware/software

C. Capital Assets Listing

4. Providing updated Capital Assets Listings to each Department on an annual basis or upon request.
5. Providing, upon request, special capital Asset Inventory Listings which are sequenced in a variety of formats

D. Periodic Audits

Capital Assets are subject to periodic audits by the following:

1. The Finance Department
2. Independent Auditors

IX. Department Responsibilities:

Monitoring and maintaining control over all Capital assets assigned (according to the Capital Asset Inventory Listing) to its location.

1. Each Department Head is responsible for the capital asset assigned to his/her location (see attached Location List)
 - a) Capital Assets will be safely housed (when possible) and secured.
 - b) Capital Assets will be adequately maintained and used in a manner which will maximize its service life.
2. The Department Head will be required to sign-off on his/her annual departmental physical capital Asset Inventory.
3. When a capital asset status change (i.e. transfer to another location, transfers from Surplus, abandonment, loss, trade-in, theft, etc.) occurs, the Department Head is responsible for reporting this change on the Fixed Asset Inventory Status Change Form (FAISC) and submitting it to the Finance Department. All changes must be adequately explained on the FAISC Form.
4. All proposed deletions of Capital Assets will be put before the Board of Trustees on an annual basis for the final authorization to remove the Capital Assets from the Capital Asset Inventory Listing.
5. If there is an error in the Capital Asset Inventory Listing, Finance will be notified by short memo immediately.

Designating a Capital Asset Inventory Coordinator

1. The Department head will designate a staff member to be a Capital Asset Inventory coordinator to be responsible for maintaining and updating all Capital Asset records for the Department including the preparation of the Capital Asset Inventory Status Change Form.

- A. Reporting all changes on a timely basis to ensure Capital Asset Control System Data is current.

- B. Maintaining Supplementary Records
 - 1. The Inventory Coordinator in each Department will maintain sufficient supplementary records to precisely locate every item on the Fixed Asset Inventory Listing. He/she will monitor departmental FAISC to ensure that the required corrective action has been accomplished by Finance.

- C. Taking Physical Capital Assets Inventory on an Annual Basis

- D. Notifying the Finance Department of all capital asset donations and providing asset description and cost information
 - 1. FAISC Forms must specify in the “Comments Section”, that such assets are donated.

X. Instructions for Fixed Asset Inventory Status Change Forms:

A. Uses – Transaction Types

1. Departments

- a. Donated Capital Assets
- b. Transfers to another Department
- c. Transfers to or from Surplus
- d. Dispositions

2. Finance

- a. New Acquisitions

B. Preparation- fill in only the items specified for each transaction type:

- 1. Donated Capital Assets
 - a. Transaction Code – use “1”

- b. Location (To) – use your Department location Number (see Location Listing)
 - c. Capital Asset Description and Serial number (see “XV” below)
 - d. Date acquired
 - e. Cost – actual cost or estimated fair market value. Please provide all supporting documentation to Finance.
2. Transfer to Another Location (Department)
- a. Transaction Code – use “2”
 - b. Location (From) – use your Department location number (see listing)
 - c. Location (To) – use location number of the Department for which you are transferring the Capital Asset
 - d. Capital Asset Description – (optional) a brief description here may be used as a check against a Capital Asset number typed in error.
3. Transfer from Surplus
- a. Transaction Code – use “3”
 - b. Asset Number- if tag is missing, please provide a detailed asset description
 - c. Location (From) – use “90” for Surplus
 - d. Location (To) – use your Department location number (see Listing)
4. Disposition – also see “XV” below
All dispositions of Capital Assets must be coordinated with the Finance Department.

- a. Transaction Code – use “4”
- b. Asset Number
- c. Location (From) – use your Department location number (see listing)
- d. Capital Asset Description – (optional) a brief description here may be used as a check against a Capital Asset number typed in error.
- e. Explanation/Comments – describe the nature of the transaction (i.e. sale, trade in, theft, damage, etc.)

(1) In the event of a theft or property damage (no matter how minor), a report must be filed with Local Law Enforcement, and a notice of Loss/Accident Form must be completed and remitted to the Insurance Administration.

C. Authorization

- 1. All Department FAISC Forms must be approved and signed by the Department Head before they are submitted to Finance.
- 2. In the case of transfers, the received department must also sign the FAISC Form (before it is submitted to Finance) in the space provided in acknowledgement of the receipt of the transferred Capital Asset.
- 3. In the case of Capital Asset disposal, the FAISC Form must also be approved and signed by the Purchasing Agent before they are submitted to Finance

XI. Capital Assets Inventory:

A. Annual Physical Inventory:

An annual physical inventory of all capital assets will be taken by the individual departments based on the Capital Assets Inventory Listing provided by the Finance Department at year end. Each department must verify that the capital assets attributed to it are on hand at year end or provide an explanation for its absence. Physical inventories must be completed and capital Asset Inventory Listings must be signed by each Department Head and returned to Finance within 30 days after receipt of the listing. The IVGID Manager will be notified of missing or unaccounted for capital assets. All proposed deletions will be put before the Board of Trustees on an annual basis for

authorization for removal of the Capital Assets from the IVGID Capital Asset Inventory Listing.

B. Change of Department Head/Acting Department Head:

When a change of Department Head and/or acting Department Head is made, an inventory will be taken by the Department within 30 days of such change and a report will be submitted to the Finance Department which has been certified by both the incoming and outgoing Department Head.

XII. Surplus Capital Assets Defined:

Capital Assets no longer used by the assigned Department may be transferred to Surplus for assignment to another Department or sold.

XIII. Disposal of All IVGID Capital Assets:

1. All disposals of IVGID Capital Assets will be coordinated by the Finance Department. The requesting Department will provide the Finance Department with available information on the sale or the disposal of the capital assets including the following:

- a. Capital Asset number
- b. Capital Asset description
- c. Sale price
- d. Date of disposal

2. Any Department receiving Capital Assets from Surplus are responsible for notifying Finance of this transaction.

XIV. Removal of Capital Assets from the Capital Asset Inventory Control System:

Capital Assets may be removed from the accounting system only after formal approval of the Board of Trustees.

XV. Grant Assets:

Grant Assets may require special treatment depending on Grant Contract provision and therefore, must not be transferred, traded in, sold, etc. without first notifying the Finance Department of the proposed action. Please contact Finance if you have any questions on the treatment of Grant Assets. EXAMPLE: For any assets purchased with grant funds that are ultimately sold, the net proceeds must be returned to the granting agency in the same percentage that the grant was given. Also, Grant Assets must be used in the manner specified in the Grant Agreement.

XVI. Asset Descriptions:

Proper Capital Asset description facilitates the identification of capital assets. Asset descriptions used on the Capital Asset Inventory Listing for the new acquisitions are generally taken from those used on the purchase order or claims and the vendor invoices. At times neither document provides adequate identifying data must be provided by the acquiring department on FAISC Form to the Department to be completed and returned in a timely manner. Additional information required may include the following:

1. Serial or Other Identification Number
2. Model Number
3. Color and/or Size
4. Accessories

MEMORANDUM

TO: Board of Trustees

FROM: Ray Tulloch, Treasurer

SUBJECT: Review and Discuss possible revisions to District Policy and Procedure 142 RESOLUTION No. 1898 – Personnel Management

STRATEGIC

PLAN REFERENCE(S): Transparency and Fiscal responsibility

DATE: July 31, 2024

I. RECOMMENDATION

- 1.1 That the Board make a motion to accept the proposed changes to District Policy and Procedure 142 RESOLUTION No. 1898 – Personnel Management.
- 1.2 That the Board shall make the necessary changes to District Policy and Procedure 142 RESOLUTION No. 1898 as Adopted January 25, 2023, to enable this change

II. BACKGROUND

As per District Policy and Procedure 142 RESOLUTION No. 1898, the Board has delegated all hiring authority, including appointments to the Senior Management Team, to the General Manager. This delegation of authority was a central element of Board Resolution 1480 adopted by a previous Board on November 29, 1984, almost 39 years ago and which has not been substantively updated.

Much has changed in the District, the Community and the wider macro-economic environment over this period. The scale, complexity, operating costs and budgets of the District have grown exponentially and demands on services have increased. In order to serve the community cost-effectively and to properly maintain and manage IVGID assets it is important to have a high performing management team and, to the extent possible, that the District objectively recruits the best candidates to fulfil the Districts' functions.

Trustees are elected by and answerable to the Community for performance and delivery of services. However, under the current Policy 1898, they have no input to staff selection other than the General Manager. The General Manager has sole authority to make these critical senior management appointments.

Trustees carry the ultimate legal and fiduciary responsibility and accountability for the actions of the District. Trustees, as elected representatives, are also directly responsible for the overall performance of the District. As such, it is important that the Board should be able to review and approve senior management appointments. This is a critical element in a transparent and publicly accountable system of governance.

The changes proposed are to enable the Board to have input in the selection of senior management appointments proposed by the General Manager. It is important to note that this proposal does NOT change the role of the General Manager or the Board in the management of staff. It will however improve overall governance and provide reassurance to the community that appointments at this level are being made in an objective, competitive and transparent manner.

III. FINANCIAL IMPACT AND BUDGET

There is no direct financial impact from this proposal.

IV. ALTERNATIVES

That the District continues with resolution 1898 in its current form.

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.

VI. ATTACHMENTS

1. Policy and Procedure 142; Resolution 1898 Adopted January 25, 2023
2. Appendix A: Redline of proposed changes to Board Resolution 1480/
Policy and Procedure Resolution No. 105
3. Policy & Procedure 142; Resolution 1898 - Final Draft for Adoption



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

I. PURPOSE

The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meeting changing demands for services within the community. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID.

II. ROLES

The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The General Manager is responsible for supervising these operations and providing general administrative direction.

With regard to IVGID personnel, it is the Board's responsibility to establish overall policies governing IVGID's approach to personnel matters. The General Manager's role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.

III. GENERAL OBJECTIVES

The Board hereby establishes the following general personnel objectives for IVGID.

- A. Employee Development. IVGID will motivate and train existing employees to become more productive and proficient in their current jobs. Where appropriate, IVGID will encourage employees to develop new skills which might lead to job advancement. Where appropriate, IVGID will cross-train employees to cover temporary vacancies on related jobs.
- B. Attrition Management. IVGID will evaluate alternatives to filling positions which become vacant, as a means to reduce costs. These alternatives may include changes in work routines, job descriptions, work hours, or scope of services. They may include combining positions or reassigning work or personnel from one department to another.
- C. Recruitment. When vacancies must be filled from outside the ranks of the existing work force, IVGID will recruit and hire the most qualified candidates for the job, based strictly upon merit. Merit selection implies that anyone may apply, and that candidates are evaluated fairly by the appointing authority, based upon job-related



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

criteria established in advance. In general, local recruitment is sufficient for clerical positions, semiskilled laborer positions, lower level technical positions, and all part-time or temporary positions. A larger recruitment area may be required for more highly skilled positions. Where local and non-local candidate are being considered which have equal or nearly equivalent qualifications, the local candidate will be preferred.

- D. Performance Standards and Evaluations. IVGID will establish clear standards for employee performance, and encourage employees to maintain these standards through ongoing communication with supervisors, performance evaluations, and where necessary, disciplinary procedures, demotion or termination.
- E. Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- F. Management. IVGID will develop senior department heads as a management team which can work with the General Manager in addressing overall IVGID operational and business needs and assist the Board of Trustees in policy development.
- G. Policies. IVGID will develop a uniform set of policies to direct the administration of the District's personnel matters.
- H. Planning. IVGID will develop a strategic approach to personnel administration which will diagnose long-term problems, anticipate future needs, and develop a stable framework for addressing these problems and needs in an orderly fashion.
- I. Unions. IVGID will maintain a cooperative relationship with collective bargaining units and their representatives, which establishes a clear understanding of the proper roles for both unions and management.

IV. PROCEDURES

The General Manager is accountable to the Board of Trustees for the fair and efficient execution of these policies, as well as the overall performance of IVGID. In order to maintain this accountability, the General Manager, in consultation with the Director of Human Resources, must be given the authority to administer personnel matters without direct Trustee intervention or influence.

The following procedures shall govern the personnel practices of IVGID:



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

- A. The General Manager shall maintain direct, day-to-day supervision over all District employees, with the exception of the General Counsel. Supervision includes the power to hire, fire, motivate, discipline, evaluate, promote, demote, transfer, and train employees, subject to established personnel policies, union contracts, Board policy, and generally accepted personnel practices.
- B. The General Manager will keep the Trustees informed about the status of all major personnel actions relating to senior management positions. Senior management appointments and terminations shall be discussed with the Trustees in advance. Information on personnel actions relating to non-department head positions will be provided on an as-requested basis.
- C. Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or the Director of Human Resources in private. Trustees, individually or as a body, will refrain from directly intervening in or publicly influencing any personnel matter within the jurisdiction of the General Manager.
- D. Trustees will exercise their authority to direct Staff, collectively, through the General Manager, at Board meetings. Individual Trustees shall refrain from directing or attempting to directly supervise Staff. This policy statement is not intended to prevent individual Trustees from occasionally making suggestions to supervisor Staff, when such suggestions do not imply supervisory direction.
- E. All union matters, other than overall negotiation strategy, will be handled by the General Manager. The Board will maintain responsibility for establishing overall negotiation strategy and approving final union contracts.
- F. The Board of Trustees shall oversee and manage the work of the General Counsel. The General Counsel shall report to the Board.
- G. The General Manager shall recommend, and the Board of Trustees shall consider and establish, salary ranges for all non-contract, full-time permanent employment classifications. Salary ranges shall be based upon objective criteria not specific to individual employees, relating to union contracts, market conditions, cost of living, budgetary considerations, legal considerations, and job descriptions.
- H. The General Manager, in conjunction with the Director of Human Resources, shall set a specific salary for each employee within the salary range established by the



POLICY AND PROCEDURE RESOLUTION NUMBER 142

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PERSONNEL MANAGEMENT

Board of Trustees. Specific salaries shall be based upon employee-specific information, including qualifications, experience, longevity, and performance evaluations.

- I. The Board of Trustees shall exercise its exclusive power to create full-time permanent employment positions, considering the recommendations, if any, of the General Manager. The General Manager shall establish, and as deemed necessary, amend detailed job descriptions for positions of employment. The General Manager may create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof, subject to general personnel policies, budgetary considerations, Board policies, and union contracts.
- J. The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to the organization of the District, provided that the Board of Trustees shall exercise the exclusive power to create or abolish operating departments of the District. The Board's power shall be exercised by resolution. Where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.
- K. The General Manager may eliminate positions, combine positions, lay off personnel, or reduce work hours, as deemed necessary to maintain a balanced budget, improve efficiency, or accomplish other administrative objectives, subject to general personnel policies, union contracts, legal considerations, or Board policy. Again, where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

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II. ROLES

The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The General Manager is responsible for supervising these operations in compliance with Board policies and providing general administrative direction.

With regard to IVGID personnel, it is the Board’s responsibility to establish overall policies governing IVGID’s approach to personnel matters. The General Manager’s role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.

III. GENERAL OBJECTIVES

The Board hereby establishes the following general personnel objectives for IVGID.

- A. Employee Development. IVGID will motivate and train existing employees to become more productive and proficient in their current jobs. Where appropriate, IVGID will encourage employees to develop new skills which might lead to job advancement. Where appropriate, IVGID will cross-train employees to cover temporary vacancies on related jobs.
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C. Recruitment. When vacancies must be filled from outside the ranks of the existing work force, IVGID will recruit and hire the most qualified candidates for the job, based strictly upon merit. Merit selection implies that anyone may apply, and that candidates are evaluated fairly by the appointing authority, based upon job-related

Adopted July, 2024

Deleted: January 25

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POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

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- D. Performance Standards and Evaluations. IVGID will establish clear standards for employee performance and encourage employees to maintain these standards through ongoing communication with supervisors, performance evaluations, and where necessary, disciplinary procedures, demotion or termination.
- E. Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- F. Management. IVGID will recruit and hire the most qualified candidates to report to the General Manager to address all IVGID operational and business needs and assist the Board of Trustees in policy development.
- G. Policies. IVGID will develop a uniform set of policies to direct the administration of the District’s personnel matters.
- H. Planning. IVGID will develop a strategic approach to personnel administration which will diagnose long-term problems, anticipate future needs, and develop a stable framework for addressing these problems and needs in an orderly fashion.
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POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

- A. ~~Except as otherwise set forth below,~~ the General Manager shall maintain direct, day-to-day supervision over all District employees, with the exception of the General Counsel. Supervision includes the power to hire, fire, motivate, discipline, evaluate, promote, demote, transfer, and train employees, subject to established personnel policies, union contracts, Board policy, and generally accepted personnel practices.
- B. The General Manager will keep the Trustees informed about the status of all personnel actions relating to ~~positions that report directly to the General Manager. Any newly created position reporting directly to the General Manager will need to first be created by the Board of Trustees, with approval of the job description by the Board of Trustees prior to recruiting for the position. Newly created and/or open positions reporting to the General Manager shall be externally advertised in addition to being posted as an internal opportunity, provided the General Manager determines the position needs to be filled. A Trustee will be selected to participate in the interview process for such positions. The General Manager shall notify the Board of Trustees of all proposals to hire staff that directly report to the General Manager in advance, and the Board may, by majority vote, override such proposals.~~
- C. Information on personnel actions related to ~~IVGID staff, other than those reporting to the General Manager,~~ will be provided on an as-requested basis.
- D. Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or the Director of Human Resources in private. Trustees, individually or as a body, will refrain from directly intervening in or publicly influencing any personnel matter within the jurisdiction of the General Manager.
- E. Trustees will exercise their authority to direct Staff, collectively, through the General Manager, at Board meetings. Individual Trustees ~~have no authority to direct and/or, supervise members of IVGID staff, including the General Manager.~~ This policy statement is not intended to prevent individual Trustees from making suggestions to ~~the General Manager. Suggestions do not imply supervisory direction. Should the General Manager support a suggestion, it is implemented solely at his/her discretion.~~
- F. All union matters, other than overall negotiation strategy, will be handled by the General Manager. The Board will maintain responsibility for establishing overall negotiation strategy and approving final union contracts.
- G. The Board of Trustees shall oversee and manage the work of the General Counsel.

Adopted ~~July~~, 2024

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POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

The General Counsel shall report to the Board.

- H. The General Manager shall recommend, and the Board of Trustees shall consider and establish, salary ranges for all non-contract, full-time permanent employment classifications. Salary ranges shall be based upon objective criteria not specific to individual employees, relating to union contracts, market conditions, cost of living, budgetary considerations, legal considerations, and job descriptions.
- I. The General Manager, in conjunction with the Director of Human Resources, shall set a specific salary for each employee within the salary range established by the Board of Trustees. Specific salaries shall be based upon employee-specific information, including qualifications, experience, longevity, and performance evaluations.
- J. The Board of Trustees shall exercise its exclusive power to create full-time permanent employment positions, considering the recommendations, if any, of the General Manager. The General Manager shall establish, and as deemed necessary, amend detailed job descriptions for positions of employment. The General Manager may create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof, subject to general personnel policies, budgetary considerations, Board policies, and union contracts.
- K. The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to the organization of the District, provided that the Board of Trustees shall exercise the exclusive power to create departments. The Board's power shall be exercised by resolution. Where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.
- L. The General Manager may eliminate positions, combine positions, lay off personnel, or reduce work hours, as deemed necessary to maintain a balanced budget, improve efficiency, or accomplish other administrative objectives, subject to general personnel policies, union contracts, legal considerations, or Board policy. Again, where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.

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POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

I. PURPOSE

The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meet changing demands for services within the community. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID.

II. ROLES

The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The General Manager is responsible for supervising these operations in compliance with Board policies and providing general administrative direction.

With regard to IVGID personnel, it is the Board's responsibility to establish overall policies governing IVGID's approach to personnel matters. The General Manager's role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.

III. GENERAL OBJECTIVES

The Board hereby establishes the following general personnel objectives for IVGID.

- A. Employee Development. IVGID will motivate and train existing employees to become more productive and proficient in their current jobs. Where appropriate, IVGID will encourage employees to develop new skills which might lead to job advancement. Where appropriate, IVGID will cross-train employees to cover temporary vacancies on related jobs.
- B. Attrition Management. IVGID will evaluate alternatives to filling positions which become vacant, as a means to reduce costs. These alternatives may include changes in work routines, job descriptions, work hours, or scope of services. They may include combining positions or reassigning work or personnel from one department to another.
- C. Recruitment. When vacancies must be filled from outside the ranks of the existing work force, IVGID will recruit and hire the most qualified candidates for the job, based strictly upon merit. Merit selection implies that anyone may apply, and that candidates are evaluated fairly by the appointing authority, based upon job-related



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

criteria established in advance. In general, local recruitment is sufficient for clerical positions, semiskilled laborer positions, lower-level technical positions, and all part-time or temporary positions. A larger recruitment area may be required for more highly skilled positions. Where local and non-local candidates are being considered which have equal or nearly equivalent qualifications, the local candidate will be preferred.

- D. Performance Standards and Evaluations. IVGID will establish clear standards for employee performance and encourage employees to maintain these standards through ongoing communication with supervisors, performance evaluations, and where necessary, disciplinary procedures, demotion or termination.
- E. Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- F. Management. IVGID will recruit and hire the most qualified candidates to report to the General Manager to address all IVGID operational and business needs and assist the Board of Trustees in policy development.
- G. Policies. IVGID will develop a uniform set of policies to direct the administration of the District's personnel matters.
- H. Planning. IVGID will develop a strategic approach to personnel administration which will diagnose long-term problems, anticipate future needs, and develop a stable framework for addressing these problems and needs in an orderly fashion.
- I. Unions. IVGID will maintain a cooperative relationship with collective bargaining units and their representatives, which establishes a clear understanding of the proper roles for both unions and management.

IV. PROCEDURES

The General Manager is accountable to the Board of Trustees for the fair and efficient execution of these policies, as well as the overall performance of IVGID. In order to maintain this accountability, the General Manager, in consultation with the Director of Human Resources, must be given the authority to administer personnel matters without direct Trustee intervention or influence.

The following procedures shall govern the personnel practices of IVGID:



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

- A. Except as otherwise set forth below, the General Manager shall maintain direct, day-to-day supervision over all District employees, with the exception of the General Counsel. Supervision includes the power to hire, fire, motivate, discipline, evaluate, promote, demote, transfer, and train employees, subject to established personnel policies, union contracts, Board policy, and generally accepted personnel practices.
- B. The General Manager will keep the Trustees informed about the status of all personnel actions relating to positions that report directly to the General Manager. Any newly created position reporting directly to the General Manager will need to first be created by the Board of Trustees, with approval of the job description by the Board of Trustees prior to recruiting for the position. Newly created and/or open positions reporting to the General Manager shall be externally advertised in addition to being posted as an internal opportunity, provided the General Manager determines the position needs to be filled. A Trustee will be selected to participate in the interview process for such positions. The General Manager shall notify the Board of Trustees of all proposals to hire staff that directly report to the General Manager in advance, and the Board may, by majority vote, override such proposals.
- C. Information on personnel actions related to IVGID staff, other than those reporting to the General Manager, will be provided on an as-requested basis.
- D. Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or the Director of Human Resources in private. Trustees, individually or as a body, will refrain from directly intervening in or publicly influencing any personnel matter within the jurisdiction of the General Manager.
- E. Trustees will exercise their authority to direct Staff, collectively, through the General Manager, at Board meetings. Individual Trustees have no authority to direct and/or supervise members of IVGID staff, including the General Manager. This policy statement is not intended to prevent individual Trustees from making suggestions to the General Manager. Suggestions do not imply supervisory direction. Should the General Manager support a suggestion, it is implemented solely at his/her discretion.
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POLICY AND PROCEDURE RESOLUTION NUMBER 142

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- I. The General Manager, in conjunction with the Director of Human Resources, shall set a specific salary for each employee within the salary range established by the Board of Trustees. Specific salaries shall be based upon employee-specific information, including qualifications, experience, longevity, and performance evaluations.
- J. The Board of Trustees shall exercise its exclusive power to create full-time permanent employment positions, considering the recommendations, if any, of the General Manager. The General Manager shall establish, and as deemed necessary, amend detailed job descriptions for positions of employment. The General Manager may create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof, subject to general personnel policies, budgetary considerations, Board policies, and union contracts.
- K. The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to the organization of the District, provided that the Board of Trustees shall exercise the exclusive power to create departments. The Board's power shall be exercised by resolution. Where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.
- L. The General Manager may eliminate positions, combine positions, lay off personnel, or reduce work hours, as deemed necessary to maintain a balanced budget, improve efficiency, or accomplish other administrative objectives, subject to general personnel policies, union contracts, legal considerations, or Board policy. Again, where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.

MEMORANDUM**TO:** Board of Trustees**FROM:** Bobby Magee
District General Manager**SUBJECT:** Discussion and Direction Regarding District Policy and Procedure 138 – Resolution No. 1849; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History**DATE:** July 31, 2024**I. RECOMMENDATIONS**

The Board discuss and provide direction to staff regarding policies on dedication of District facilities

II. DISTRICT STRATEGIC PLAN

This action supports Long Range Principle #6, Communication; *“The District will engage, interact and educate to promote understanding of the venues, facilities, services, and ongoing affairs,”* and Long Range Principle #7, Governance; *“The District is a local agency that delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability through collaboration, civic participation, and transparency.”*

III. BACKGROUND AND DISCUSSION

During a recent Board of Trustees meeting, the Board of Trustees requested an opportunity to review and discuss existing Policy and Procedure 138 – Resolution No. 1849; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History (“Policy”). The Policy was adopted in 2016, and staff request that the Board provide feedback on the following areas identified for potential revision:

- The policy, at present, expressly governs “Naming/Dedication” of IVGID Facilities, Placement of Placards at Diamond Peak, Placards of Historical Merit, and other items of acknowledgement. It is not clear whether the policy is intended to govern acceptance of donations, or partnership on projects such as the Veterans Memorial project recently discussed before the Board. The heading in Section A states that it applies to “All Activities,” which is never defined.

- Page 1, Recitals, refers to a Memorandum of Understanding with the Incline-Tahoe Parks and Recreation Vision Foundation, Inc., also commonly known as the Incline-Tahoe Foundation. The MOU referenced has been terminated by Incline-Tahoe Foundation, and accordingly the policy should be revised to eliminate mention of the MOU.
- Page 2, Paragraph A.2 states that “funding, if applicable, shall be done solely through the Incline-Tahoe Parks and Recreation Vision Foundation, with approval by IVGID as to suitable location and/or facility”
 - It is unclear what activities this is intended to be a restriction on. The Board should provide direction on whether this restriction should remain in the Policy, as it may limit the ability of the District to work directly with donors or other non-profit organizations which is likely not intended.
 - It is also unclear who at IVGID has authority to approve locations or facilities, and the policy should be clarified to specify whether requests are approved by the Board or by staff.
- Page 2, Paragraph A.4 — recommend removing mention of “no special maintenance or long-term replacement costs” — all projects will have some kind of maintenance or replacement cost, but the policy never defines “special maintenance.”
 - The policy should instead specify that the District is not obligated to maintain or replace any improvements, and any maintenance decisions will be subject to future budgetary approval and the discretion of the Board.
- Page 2, Paragraph A.5 — this section states that the District is not responsible for repair or replacement; however, the policy should address ownership and title to improvements in addition to the District’s rights to remove improvements.
 - Improvements should become property of the District, so that the District can dispose of them. Additionally, the policy should address that improvements will not be returned and may be disposed of (note that return can become impractical, as it can be very difficult to track down the original party or their heirs’ decades after improvements are accepted).
- Page 2-3, Section B – Rotary Benches — this section does not include any provisions regarding how Rotary Club benches are to be approved, or who has authority to approve them on behalf of IVGID.
 - The Board should provide direction on what process staff should follow to obtain approval, or whether this authority should be delegated to staff.
 - Additionally, the Board should provide some direction on any limitations on the location and number of benches, if approval authority is to be delegated.
- Page 3, Section C – Brass Placards at Diamond Peak – recommend references to specific deadlines to submit materials be removed. In

general, agenda items brought under this policy should be prioritized in light of competing District business, and that the policy should not require that the placards be considered at the beginning of a meeting or as a business item, and there is no need to have the policy address public comment, which is already addressed by Nevada's Open Meeting Law.

- Consider whether to remove the advertising requirement as no public hearing is required for this kind of item.
- Pages 3-4, Section D – Historical Merit — recommend removal of advertisement requirements, requirements that the item be considered at the beginning of a meeting or as a business item, discussion of public comment and removal of requirements to adopt a resolution. This section may be combined with Section A or Section F.
- Page 4, Section E — Naming of Facilities — many agencies will allow facilities to be named after persons in the community who have made a significant contribution, or after donors who have funded the construction of the particular facility. Consider whether to amend the policy to allow the naming of facilities in recognition of donated facilities.
- If policy is revised to encompass the acceptance of commissioned or donated artwork or sculptures, it is recommended that waivers of artists' moral rights should be required as part of any acceptance. The policy should include provisions that indicate that the acceptance of any monuments or artwork shall be at the sole discretion of the Board of Trustees, which action shall be deemed government speech, and any acceptance of one artwork or monument shall not be interpreted to create any public forum or require the acceptance of other artwork or monuments by IVGID.

IV. FINANCIAL IMPACT AND BUDGET

None anticipated.

V. ALTERNATIVES

Do not give direction.

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.

VII. ATTACHMENTS

Policy and Procedure 138 – Resolution No. 1849; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History



**POLICY AND PROCEDURE RESOLUTION NO. 138
Resolution No. 1849**

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

WHEREAS, the Incline Village General Improvement District (IVGID) receives requests from its citizens to name and/or dedicate facilities and/or place plaques, markers, or other items indicating acknowledgement, tribute, or remembrance which will be long-term symbols for all to see; and

WHEREAS, IVGID has entered into a Memorandum of Understanding with the Incline-Tahoe Parks and Recreation Vision Foundation, Inc. (the Foundation) who (A) wishes to support IVGID's Community Services Fund and has the opportunity to accomplish more than public funding allows, (B) the private nature of the Foundation also provides the added advantage of dedicated donor services, (C) IVGID wishes to benefit from the fundraising activities of the Foundation, and (D) promote a positive relationship with their Staff, Board of Directors and volunteers; and

WHEREAS, it is necessary to establish policies and procedures governing these activities that may take place at IVGID's facilities to guide staff in administering a consistent policy throughout IVGID; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts the following policies and procedures.

A. POLICY AND PROCEDURE APPLICABLE TO ALL ACTIVITIES

1. A detailed resume and justification, including background, and any historical information as to the relevance and benefit to the District or local area shall be submitted. Names submitted for individual (living or dead) should be those who have contributed greatly to the community and shall be in accordance with NRS 338.200 which reads as follows:

***NRS 338.200 Prohibition against naming public building or structure after current member of governing body. No public building or other public structure, other than a street or road, may be named after a person who is at the time a member of the governing body which has jurisdiction or control over the building or structure or which is responsible for it.
(Added to NRS by 1981, 1337)***



**POLICY AND PROCEDURE RESOLUTION NO. 138
Resolution No. 1849**

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

2. Funding, if applicable, shall be done solely through the Incline-Tahoe Parks and Recreation Vision Foundation, Inc. with approval by IVGID as to the suitable location and/or facility.
3. All requests shall be consistent with the Values, Mission, Goals, and Strategic Plans of the Incline Village General Improvement District.
4. All requests shall be consistent with District design practices, fit within the existing context, and require no special maintenance or long-term replacement costs.
5. The District shall not be responsible for the repair or replacement of donated items and reserves the right to remove at a later date should it become necessary for District operations.
6. All requests, if possible, should have geographic, topographic, historical, or individual significance, generally recognized and known throughout the area and where consideration involves geographical, topographical, or historical connotations, help should be solicited from historical societies, or other groups or entities having knowledge of the area.
7. All existing and in situs markers, placards, monuments, acknowledgements and memorials within the District are deemed to be approved and the District shall not be responsible for the repair or replacement of these items, and reserves the right to remove at a later date should it become necessary for District operations.
8. While the District reserves the right to remove at a later date should it become necessary for District operations, all requests should be reviewed within the context of a long-term improvement on IVGID lands.
9. All requests will be reviewed with any known family members, and their concurrence or objection shall be considered in the approval process. Only one request per individual will be considered for placement/installation.
10. Any requests in memorial of an individual will not be considered earlier than one year from their passing in an effort to respect the grieving period of the family members and community.

B. POLICY AND PROCEDURE FOR ROTARY BENCHES

1. Incline Village General Improvement District (IVGID) has enjoyed a long and respectful relationship with the Rotary Club and has been able to work successfully with them to enhance our community through their bench program. It is the desire of both parties to continue this relationship and document how the process works. Below are the steps for the process of requesting a bench through the Rotary Club:



**POLICY AND PROCEDURE RESOLUTION NO. 138
Resolution No. 1849**

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

- a. Contact IVGID or the Rotary Club
- b. Submit application and pay applicable fees to Rotary
- c. Rotary coordinates with IVGID to determine site availability and need
- d. Installation shall be coordinated with IVGID based on weather, site conditions, and available staff.

**C. POLICY AND PROCEDURE FOR BRASS/BRASS-LIKE PLACARDS AT CRYSTAL
RIDGE AT DIAMOND PEAK**

1. Incline Village General Improvement District (IVGID) has a long tradition of honoring skiers who have played a significant role at Diamond Peak Ski Resort and who have passed, by placing a small brass/brass-like placard on a rock located near Crystal Ridge. These placards have been placed at the request of the family and done at no cost to the requester. It is the desire to continue this practice. Below are the steps for the process of requesting a small brass/brass-like placard through the Diamond Peak Ski Resort General Manager:
 - a. Send an e-mail or contact the Diamond Peak General Manager with a detailed resume and justification at least thirty (30) days prior to the next scheduled Board of Trustee meeting, however sixty (60) days is preferable for full consideration.
 - b. Once the review is completed by the Diamond Peak General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.
 - c. The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.
 - d. Placement of a placard must be adopted by the Board of Trustees in the form of a resolution.

D. POLICY AND PROCEDURE FOR PLACARDS OF HISTORICAL MERIT

1. A detailed resume and justification, including background, description of preferred placard as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that



**POLICY AND PROCEDURE RESOLUTION NO. 138
Resolution No. 1849**

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.

2. Once the review is completed by the General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.
3. The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.
4. Placement of a placard of historical merit must be adopted by the Board of Trustees in the form of a resolution.

E. POLICY AND PROCEDURE FOR NAMING OF IVGID FACILITIES

1. Currently, Incline Village General Improvement District (IVGID) has two of its facilities, Anne Vorderbruggen Administration Building and Preston Field, named for community members who contributed significantly to the District. In order to have a facility named the following process will be followed:
 - a. A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.
 - b. Once the review is completed by the General Manager and that request for naming is scheduled for a particular Board of Trustees meeting, that meeting will be noticed as a public meeting, and **two** public meetings will be held to consider the dedication.
 - c. The decision to name an IVGID facility must be adopted by the Board of Trustees in the form of a resolution.



**POLICY AND PROCEDURE RESOLUTION NO. 138
Resolution No. 1849**

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

**F. POLICY AND PROCEDURE FOR ALL OTHER FORMS OF COMMEMORATION
AND/OR RECOGNITION**

1. A description of the alternative form of commemoration and/or recognition shall be submitted and drawings or similar provided to convey a full understanding of the proposed concept.
2. A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.
3. Once the review is completed by the General Manager and the request is scheduled for a particular Board of Trustees meeting, that meeting will be noticed as a public meeting, and **two** public meetings will be held to consider the dedication.
4. The request must be adopted by the Board of Trustees in the form of a resolution.

This Policy Resolution No. 138, Resolution No. 1849 supersedes any and all existing documents specifically Policy Resolution No. 125, Resolution No. 1599.

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 28th day of September, 2016, by the following vote:

AYES, and in favor thereof, Trustees: Matthew Dent, Jim Hammerel, Phil Horan, Kendra Wong, and Tim Callicrate

NOES, Trustees: None

ABSENT, Trustees: None

Tim Callicrate
Secretary
IVGID Board of Trustees

Policy and Procedure Resolution No. 138
Resolution No. 1849
Checklists

All Activities

	YES	NO
Detailed resume attached		
Detailed justification attached		
Background included		
Historical Information included		
List contributions to the community		
1.		
2.		
3.		
4.		
5.		
In accordance with NRS 338.200 (naming Public Infrastructure)		
Funding arranged through Incline Tahoe Foundation		
Consistent with current IVGID's Values, Mission, Goals and Strategic Plan		
Consistent with IVGID's design practices		
Does this request have geographic, topographic, historical, or individual significance? If yes, which one.		
Has this request been reviewed with family members?		
Does this request have the concurrence of family members?		
Has this request been made at least one year after the person's passing?		

Brass/Brass-Like Placards at Crystal Ridge at Diamond Peak Ski Resort

	YES	NO
Detailed resume attached		
Detailed justification attached		
Reviewed by Diamond Peak Ski Resort General Manager		
Scheduled for a Board of Trustees meeting - Date: _____ . All materials submitted to District Clerk for inclusion into the designated Board packet.		
Advertisement placed in the newspaper as a display ad - Date: _____		
Agenda Item placed at the beginning of the scheduled Board of Trustees meeting		
Resolution No. ____ prepared and included in the Board packet		

Policy and Procedure Resolution No. 138
Resolution No. 1849
Checklists

Placards of Historical Merit

	YES	NO
Detailed resume attached		
Detailed justification attached		
Category of the policy and procedure that this request is made under		
Submitted to District General Manager or his designee at least thirty (30) days prior to the next Board of Trustees meeting		
Reviewed by District General Manager complete		
Scheduled for a Board of Trustees meeting - Date: _____ . All materials submitted to District Clerk for inclusion into the designated Board packet.		
Advertisement placed in the newspaper as a display ad - Date: _____		
Agenda Item placed at the beginning of the scheduled Board of Trustees meeting including allowing specific Public Comment on the Agenda Item		
Resolution No. ____ prepared and included in the Board packet		

Naming of IVGID Facilities

	YES	NO
Detailed resume attached		
Detailed justification attached		
Background included		
Historical Information included		
List contributions to the community		
1.		
2.		
3.		
4.		
5.		
Submitted to District General Manager or his designee at least thirty (30) days prior to the next Board of Trustees meeting		
Reviewed by District General Manager complete		
Scheduled for two Board of Trustees meetings - Dates: _____ . All materials submitted to District Clerk for inclusion into the appropriate Board packets.		
Advertisement placed in the newspaper as a display ad - Date: _____		
Agenda Item placed at the beginning of the scheduled Board of Trustees meeting including allowing specific Public Comment on the Agenda Item		

Policy and Procedure Resolution No. 138
 Resolution No. 1849
 Checklists

Resolution No. ____ prepared and included in the Board packet		
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All Other Forms of Commemoration and/or Recognition

	YES	NO
Description of alternative form of commemoration and/or recognition submitted including drawings so as to convey a full understanding of the proposed concept		
Detailed resume attached		
Detailed justification attached		
Background included		
Historical Information included		
List contributions to the community		
1.		
2.		
3.		
4.		
5.		
Submitted to District General Manager or his designee at least thirty (30) days prior to the next Board of Trustees meeting		
Reviewed by District General Manager complete		
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Agenda Item placed at the beginning of the scheduled Board of Trustees meeting including allowing specific Public Comment on the Agenda Item		
Resolution No. ____ prepared and included in the Board packet		

Checklist completed by: _____ Date: _____

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee
District General Manager

FROM: Tim Sands, General Manager of Golf Operations

SUBJECT: Incline Beach Food & Beverage Discussion

LONG RANGE PRINCIPLE #1: SERVICE the District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

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 venues, facilities, and services.

DATE: July 25, 2024

I. RECOMMENDATION

That the Board of Trustees discuss and provide direction to staff regarding the Incline Beach project.

II. BACKGROUND

On April 15, 2024, a Project milestone was to provide preliminary concept pricing. This milestone was established to facilitate the inclusion of the Beach Access Project budget in the Beach Capital Plan for FY 2024/25.

Staff returned to the Board on May 8, 2024 (Item G.5) for further clarification. Based on Board direction on May 8th, Staff returned to the Board on June 12, Page 740 of 7542024 (Item G.1) for the approval of the Amendments to the 30% Schematic Design Contracts for the Incline Beach House and Incline Beach Access Projects.

The Amendments were to provide an increase in scope and design team funding to facilitate one additional design option as well as to include Ski Beach in the access project. However, the Board did not approve the amendments and requested Staff provide additional food and beverage data and investigate a food truck option for the Board's review and discussion. The Food and Beverage Department will present historical data to the Board at the July 10, 2024, meeting as well as discuss food truck costs.

III. DECISION POINTS NEEDED BY THE BOARD OF TRUSTEES

IV. ATTACHMENT

**INCLINE BEACH FOOD & BEVERAGE PRESENTION
W/ TACO TRUCK BREAKDOWN**

INCLINE BEACH FOOD & BEVERAGE PRESENTION

Building Value within the Community

- Servicing the Community at a high level (peak summer and holidays)
- Cutting expenses overtime through an efficient operation
 - Labor, food cost, and operational expense (building repairs **\$29,628** over three years)
 - Storage availability in operation to cut down delivery cost of staff (current product stored off site and creates expense throughout the season)
 - New operation would create a smoother operation daily being able to service more Residents and guests throughout the day turning into stronger revenue with less cost
- Provide better process for food safety (storage)
- Creating a community benefit through updating aesthetics (current is original IVGID construction)
- Overall footprint from current design equates to just over what we currently utilize from both Beach restaurants in order to operate (storage and preparation of goods)
- Opportunities for growth by providing new services to the Residents and their guest (potential for resident events)
- Staff morale boost via safer working conditions (average temperature inside building while operating peak season is over 100* F)
- Improvement for Lightning Protocols for Beach Staff (guard shacks are not approved locations)
- Improved operations for the Community Restrooms (plumbing is an ongoing issue for food service and restrooms – backup/clogs and at time non-operational)

BY THE NUMBERS

2018:

Total Sales - \$153,500.84

Days of Operation – 84

Daily Average - \$1,827.39

2019:

Total Sales - \$150,212.60

Days of Operations - 75

Daily Average - \$2,002.83

2020:

Total Sales - \$127,602.80

Days of Operation – 71

Daily Average - \$1,797.22

2021: (poor summer conditions – fire)

Total Sales - \$127,126.70

Days of Operation – 63

Daily Average - \$2,017.88

2022: (no data available contracted services used)

2023:

Total Sales - \$106,396.80

Days of Operation – 65

Daily Average - \$1,636.87

2024: (May – July 22nd)

Total Sales - \$104,812.80

Days of Operation – 45

Daily Average - \$2,329.17

Daily Operating Cost when fully staffed F&B only:

Hourly Labor - \$575/\$650 (approx. changes through the season)

Daily Food Cost Average - \$698.75

Beer, Wine, & Liquor – (no data contracted services)

Picture Pass Holder Guest In:

June 1st through July 19th, 2024 – 29,153

Guest of PPH Check In:

June 1st through July 19th, 2024 – 12,202

Fees Collected at Guard Shack - \$359,008

2023 Picture Pass Holder & Guest Check In:

Total – 87,163

Adult Credit Card – 7,892

Adult Punch Card – 12,604

Youth Credit Card – 2,441

Youth Punch Card – 2,646

We are continuing to see an UPWARD trend of visits from all categories allowed on Incline Beach. This influx of Residents and Guest has put a severe strain on how IVGID staff can perform the highest level of customer service. For example, on the 4th of July Residents could have waited upwards of 45 minutes to an hour to place and receive an order of food. This was due to the sheer volume of Residents and guests attending the Beach that day. We have many days of operation like this throughout the season. Additionally, if the seasonal weather is of a high quality the amount of days we service the community could increase with the expectation we review and understand the expenses. In closing by creating more efficient operations through new construction we could service the community in the way IVGID would want too.

The recommendation would be to continue this project has it is slated and or receive new direction in order to complete and finish a Master Plan concept.

Taco Truck Breakdown:

Cost to Purchase - \$200,000/\$250,000 (not including equipment)

Permits to operate and Drive (nnph.org reference guidelines):

- Hot and cold running water under pressure from an approved source
- Dedicated handwashing sink
- Potable water tank
- Waste water tank (15% larger capacity than potable tank)
- Durable and cleanable floor, walls, ceiling, and food preparation surfaces
- Mechanical ventilation where cooking is conducted

Service Area Requirements:

- Obtaining potable water
 - Disposal of waste water
 - Disposal of garbage
 - Grease interceptor (IVGID requirement)
 - Storage of food and other items
 - Backup refrigeration
 - Food preparation
 - Utensil cleaning and dishwashing
- (Most servicing area are located at existing permitted food establishments – i.e., restaurant, commercial kitchens, etc.)

Potential repairs (estimated).

Water heater failure costs up to \$5,000

Deep fryer failure costs up to \$6,000

Refrigeration and freezer unit failure costs up to \$10,000

Engine, transmission, and drivetrain failure can rack up expenses to the tune of \$25,000 and higher.

Inverted Generator cost up to \$20,000-45,000

Annual maintenance and storage (fleet at PW) - \$35,000/45,000 plus labor cost

Cost of garage storage – unknown (new construction)

Refrigeration truck for storage - \$75,000 plus annual maintenance

BOARD OF TRUSTEES LONG RANGE CALENDAR

August 6, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 07/29; all memos and materials due in by 07/30; Venue Status Reports Due in folder by 07/30; Packet out on 07/31; agenda posted no later than 8:45 a.m. on 08/01</i>
GM	Report: GM and Venue Financial Reports and Status Reports. Update non-profit discounted use of Venues “1895 Report” (P&R and Golf)
HR	P.O.: Vestis (Aramark Company) First Aid & Safety Kits (All Venues)
P&R	Review, Discuss Ordinance 7 revisions and recommendations and set Public Hearing date to Adopt Ordinance 7 revisions and recommendations

August 28, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 08/16; all memos and materials due in by 08/20; Packet out on 08/22; agenda posted no later than 8:45 a.m. on 08/23</i>
FINANCE	Treasurer Report
FINANCE	Budget Performance Update
FINANCE	Monthly Financial Report
FINANCE	Recreation Admin Fund
FINANCE	Quarterly CIP Report
PW	Report: Water & Sewer CIP Analysis
PW	Report: Defensible Space Revenue Collected vs Expenses (5-year Review)
PW	Beach House Project Update & Discussion

September 11, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 08/30; all memos and materials due in by 09/03; Venue Status Reports are Due in Folder 09/04; Packet out on 09/05; agenda posted no later than 8:45 a.m. on 09/06</i>
GM	Report: GM and Venue Financial Reports and Status Reports
PW	Beach House Project Update & Discussion
FINANCE	Carry Forward

BOARD OF TRUSTEES LONG RANGE CALENDAR

September 25, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 09/13; all memos and materials due in by 09/17; Packet out on 09/19; agenda posted no later than 8:45 a.m. on 09/20</i>
PW	Beach House Project Update & Discussion
FINANCE	Treasurer Report
FINANCE	Budget Performance Update

October 9, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 09/27; all memos and materials due in by 10/01; Venue Status Reports Due in folder by 10/02; Packet out on 10/03; agenda posted no later than 8:45 a.m. on 10/04</i>
FINANCE	Report: Tax Delinquencies for Cards to be shut-off
GM	Report: GM and Venue Financial Reports and Status Reports
Golf	Quarterly discounted use of Venues
PW	Quarterly CIP Report
PW	Beach House Project Update & Discussion
Finance	1 st Quarter Est. Acc.
CMP	Review of All Pending MOU's & Contracts to be reviewed

October 30, 2024	
<i>SCHEDULE</i> <i>*Holiday*</i>	<i>Friday, October 25th – Nevada Day *Legal Holiday</i> <i>1st draft agenda to Board Chairman on 10/11; all memos and materials due in by 10/23; Packet out on 10/24; agenda posted no later than 8:45 a.m. on 10/24</i>
Finance	Treasurer Report
Finance	Budget Performance Update
PW	Beach House Project Update & Discussion
PW	Agreement: Professional Services for the Needs Assessment of the Snowflake Lodge Replacement

BOARD OF TRUSTEES LONG RANGE CALENDAR

November 13, 2024	
<i>SCHEDULE</i> <i>*Holiday*</i>	<u><i>Monday, November 11th – Veterans Day *Legal Holiday</i></u> <i>1st draft agenda to Board Chairman on 11/01; all memos and materials due in by 11/04; Venue Status Reports Due in folder by 11/05: Packet out on 11/07; agenda posted no later than 8:45 a.m. on 11/07</i>
GM	Report: GM and Venue Financial Reports and Status Reports
PW	Beach House Project Update & Discussion
P&R	Review Summer Season Rates and Performance and Review and Discuss Summer 2025 Rates for the Rec. Center Programs: Tennis Center; Golf
P&R	Review, Discuss and Provide Direction to Staff regarding Food & Beverage Service at Burnt Cedar & Incline Beaches for the Summer of 2025
	Review 2024 Summer Season Rates and Performance and Review and discuss Summer 2025 Rates for the Rec Center programs, Tennis Center and Golf?

November 27, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 11/15; all memos and materials due in by 11/19; Venue Status Reports Due in folder by 11/20: Packet final Review 11/21; agenda posted no later than 8:45 a.m. on 11/22</i>
PW	Beach House Project Update & Discussion
Finance	Treasurer Report
Finance	Budget Performance Update

December 11, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 11/30; all memos and materials due in by 12/03; Venue Status Reports Due in folder by 12/04: Packet final Review 12/04; agenda posted no later than 8:45 a.m. on 12/07</i>
GM	Report: GM and Venue Financial Reports and Status Reports
PW	Beach House Project Update & Discussion

BOARD OF TRUSTEES LONG RANGE CALENDAR

PARKING LOT ITEMS

Date of Request	Item	Requester	Status/Notes	Date Completed
1/18/21	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF	Trustee Schmitz	DPSEF continues to have discussion amongst themselves about this item	
2/8/23	Capitalization Policy 8.1	Trustee Schmitz	Assigned to the Finance Department	On Calendar for 07/31/2024
2/8/23	Workforce Housing for Seasonal Employees	Trustee Noble	Staff to share with Trustee Noble the current situation.	
05/25/23	Family Tree (Ordinance 7 Review)	Trustee Schmitz		Adia Presentation?
07/12/23	Writing a letter to schools regarding programs	Chairman Dent		
07/26/23	Update on Food and Beverage (from 7/26/2023 meeting)	GM Magee	<i>Assigned to PW, Golf Operations</i>	07/31/2024
08/09/23	UNR and Washoe County BOT's Additional Training	Trustee Tonking	<i>Date to be determined after 2nd training is rescheduled</i>	
11/21/2023	Strategic Plan update	GM Magee		
07/12/2023	Waste Management	Trustee Schmitz		
03/22/2024	Ordinance 7 Reports	REC/ IT		By Feb 2025 On Calendar for 07/10/2024
03/22/2025	Marcus Faust Contract Renewal	GM Magee	Agreement Expires 05/2025	Calendar for 03/2025
03/22/2024	Report: Tax Delinquencies for Cards to be shut-off	Finance	Annually Due by October	Calendar for 10/2024
03/25/2024	Space Planning	GM		
04/10/2024	Dog Park Survey	Rec Center		
04/10/2024	Rec. Center Projects and Budget & Planning	Trustee Tulloch	Deferred Maintenance and compiled Projects and Long Range Plan/ Projection for Rec. Center	Presented 06/26
04/10/2024	Forensic Audit Results	GM	July 10, 2024?	On Calendar 07/10/2024
04/10/2024	Vacation Accrual Policy	HR/ GM		
04/10/2024	Utility Rate Study	PW		
09/2021	Review of All Pending MOU's & Contracts to be reviewed?	Trustee Schmitz		Calander for 10/2024
05/08/2024	Agreement: North Lake Tahoe Fire Protection District	GM Magee	Defensible Space (2021 LTR); Technical Rescues (Confined Space High/Low Trench) 2021	
05/31/2024	Recreation Admin Fund	Finance/Rec./ GM	Staff to bring back with explanation to the Board of what this fund is, and what items roll into it.	
06/12	Annual Update from the Incline Tahoe Foundation	Parks and Recreation		Calendar for 08/2024
06/12	Naming Rights Policy Update	GM Magee		