

NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be held Starting at 4:00 PM on January 29, 2025 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment

Public comment is welcomed during Public Comment Periods and is Limited to 3 minutes per person per Public Comment Period. Unused time may not be allocated to other speakers. A speaker's viewpoint will not be restricted; however, reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant statements, unduly repetitious statements, and personal attacks that would objectively antagonize or incite others are examples of speech that may be reasonably limited. 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.

Members of the Public are welcome to provide Public Comment by Telephone at (877) 853-5247 and in the Civic Plus Portal at <https://ivgid.portal.civicclerk.com/event/549/overview> (the Webinar ID will be Posted to the District Website on the Day of the Meeting). The Meeting will be Available for viewing at <https://ivgid.portal.civicclerk.com/>.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- 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:** Verbal Update of the Fiscal Year 2024/2025 Audit (for discussion only, no action). (Requesting Staff Member: Director of Finance Jessica O'Connell)
- F. CONSENT CALENDAR (for possible action)
 - 1. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for January 8, 2025 (for possible action). (Requesting Staff Member: District Clerk Heidi White) – **pages 4 to 122**
- G. GENERAL BUSINESS (for possible action)
 - 1. **SUBJECT:** Review, Discuss and Possibly Approve the Employment Contract with Robert W. Harrison to Serve as District General Manager (for possible action). (Requesting Staff Member: Director of Human Resources Erin Feore) – **pages 123 to 137**

Incline Village General Improvement District

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

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NOTICE OF MEETING

Agenda for the Board Meeting of January 29, 2025 - Page 2

Recommendation for Action: The Board of Trustees make a Motion to Approve the Employment Agreement with Robert W. Harrison to Serve as District General Manager.

2. **SUBJECT:** Review, Discuss and Possibly Approve the Request for Qualifications document for a Needs Assessment including Diamond Peak's Snowflake Lodge facility (for possible action). (Requesting Staff Member: (Acting General Manager and General Manager of Diamond Peak Ski Resort Mike Bandelin) – *pages 138 to 152*

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Request for Qualifications document to perform a Needs Assessment for the Districts Snowflake Lodge Facility Replacement Project .

3. **SUBJECT:** Open Discussion and Possible Direction on Proceeding with (a) a Request for Qualifications for District General Counsel Services and/or (b) Proceed with a Professional Recruitment of a District General Counsel (in house) (for possible action). (Requesting Staff Member: Acting General Manager Mike Bandelin and Director of Administrative Services Susan Herron) – *pages 153 to 171*

Recommendation for Action: That the Board of Trustees makes a Motion to proceed with a Professional Recruitment for an in-house District General Counsel.

4. **SUBJECT:** Open Discussion and Possible Direction on the Incline Beach House and Access Projects (for possible action). (Requesting Staff Member: Director of Public Works Kate Nelson) – *pages 172 to 174*
5. **SUBJECT:** Capital Improvement Project Workshop; for Discussion and Possible Direction (for possible action). (Requesting Staff Member: Acting General Manager Mike Bandelin and Director of Public Works Kate Nelson) – *pages 175 to 204*

H. LONG RANGE CALENDAR

1. **SUBJECT:** Discussion and Direction on Long Range Calendar (for possible action). – *pages 205 to 209*

I. BOARD OF TRUSTEES UPDATE

J. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

K. ADJOURNMENT

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Agenda for the Board Meeting of January 29, 2025 - Page 3

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Friday, January 24, 2025, a copy of this agenda (IVGID Board of Trustees Session of January 29, 2025) 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. IVGID's CivicPlus Portal (<https://ivgid.portal.civicclerk.com/>)
4. State of Nevada public noticing website (<https://notice.nv.gov/>)
5. 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 Michaela Tonking, Vice-Chair Michelle Jezycki, Treasurer Mick Homan, Secretary Dave Noble, and Trustee Raymond Tulloch

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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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
14 Held at the Boardroom
15 893 Southwood Boulevard
16 Incline Village, Nevada
17
18 Wednesday, January 8, 2025
19
20
21
22
23
24 Reported by: Brandi Ann Vianney Smith
25 Job Number: IVGID 60

1 APPEARANCES
2
3 **BOARD MEMBERS PRESENT**
4 MICHAELA TONKING, CHAIR
5 MICHELLE JEZYCKI, VICE CHAIR
6 DAVID NOBLE, SECRETARY
7 MICK HOMAN, TREASURER
8 RAY TULLOCH, MEMBER
9
10 **ALSO PRESENT**
11 SERGIO RUDIN, LEGAL COUNSEL
12 HEIDI WHITE, DISTRICT CLERK
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14 -o0o-
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1 Incline Village, Nevada - 1/8/2025 - 6:00 P.M.
2 -o0o-
3
4
5 CHAIR TULLOCH: It's just turned six
6 o'clock. Good evening, everyone. Welcome to the
7 regular meeting of the Incline Village General
8 Improvement District for the 8th of January, 2025.
9 We'll start with the Pledge of Allegiance.
10 A. PLEDGE OF ALLEGIANCE
11 (Pledge of Allegiance.)
12 CHAIR TULLOCH: Moving on to the roll call
13 of trustees.
14 B. ROLL CALL OF TRUSTEES
15 CHAIR TULLOCH: Mr. Homan?
16 TRUSTEE HOMAN: Here.
17 CHAIR TULLOCH: Mr. Noble?
18 TRUSTEE NOBLE: Here.
19 CHAIR TULLOCH: Ms. Jezycki?
20 TRUSTEE JEZYCKI: Here.
21 CHAIR TULLOCH: Ms. Tonking?
22 TRUSTEE TONKING: Here.
23 CHAIR TULLOCH: And myself, Trustee
24 Tulloch, I'm the chair. We'll move on to initial
25 public comments.

5

1 C. INITIAL PUBLIC COMMENTS

2 MS. SILK: I normally don't come to these

3 meetings, but I'm here because the circumstances

4 under which Sara Schmitz is leaving concerns me. I

5 don't know her well. I've seen her speak in public

6 several times over the years. But she has had to

7 call law enforcement and now she sold her house and

8 she's leaving town.

9 Now, why is this a problem? This is a

10 problem because something has gone wrong in our

11 community where someone who has served for five

12 years feels that they need to leave, and I'm really

13 worried about it. I'm worried that it is the

14 beginning of something, a very bad direction that

15 the Board is going to be taking, and I don't want it

16 to happen. That's why I'm speaking up.

17 If qualified and talented people feel that

18 their reputations are on the line and that they are

19 going to get dragged through the mud because they've

20 done or said things that other board members don't

21 agree with or other people -- I don't even mean the

22 board members because I'm not implicating any of

23 you, I'm talking about other people in the community

24 who put her through a lot, according to what she

25 said.

6

1 I'm worried that talented, qualified

2 people are not going to want to serve on the Board

3 like you guys are. And I have no reason to doubt

4 that you guys are talented and qualified, I know

5 that, and I want to keep that good pipeline of

6 quality people coming through.

7 What I don't want to have happen is for

8 people to be serving on the Board who are so afraid

9 of being harassed, intimidated, and threatened that

10 they're not going to want to serve on the Board, and

11 that's going to be a shame because we have a lot of

12 talented people in this community who have a lot to

13 contribute.

14 So what I'm asking the IVGID Board to do

15 is to acknowledge that there are -- had been some

16 things that had happened that should not have

17 happened. I know things got contentious with

18 recall. I am not questioning recall, whether it

19 should be done, I realize that there is a -- it's a

20 procedure, it's legal, it's allowed according to the

21 bylaws, that's fine. But there were -- there were

22 -- there was a crossing of line and the violation of

23 boundaries such that a board member feels that they

24 need to sell their house and move out of this very

25 beautiful community because they no longer feel

7

1 welcome here.

2 I'm not her lawyer, I'm not here to debate

3 the really fine tuning, I'm just looking at the

4 bigger picture and telling you that there's a

5 credibility issue at stake with regard to IVGID and

6 with regard to the type of community that we all

7 want to live in.

8 So what I'm asking the Board to do is to

9 acknowledge that this has happened, the truth,

10 whatever the truth is, and make a statement that

11 this is not acceptable for someone to feel that they

12 need to leave because of harassment, intimidation,

13 and threats. And I hope that whoever was behind all

14 of that, and I don't know who it is, would make

15 amends to Sara Schmitz and apologize for what's

16 happened because I do feel that a boundary has been

17 crossed.

18 Thank you.

19 MR. EPPOLITO: My name is John Eppolito.

20 First, I'd like to congratulate the two

21 new board members. Thank you. Hope -- I'm glad I'm

22 on this side of the table and not on that side of

23 the table. And I've said that before, but since you

24 guys are new, you might have never heard it. So

25 thank you for volunteering.

8

1 I wanted to talk briefly about the Washoe

2 County public workshops on the Tahoe area plan. I

3 went to the first one. There's two scheduled for

4 January. I went to the first one on Monday at the

5 old library, and it was quite interesting because

6 there was probably about a dozen of us there, and

7 the county didn't seem as gung-ho on the TRPA area

8 plan as TRPA is. The county sure made it sound like

9 they just have to do what TRPA tells them to a

10 certain extent.

11 One of the reasons I'm bringing this up

12 here -- I know it's not directly in your scope,

13 maybe indirectly -- is because at the meeting, the

14 county promised -- TRPA was not at the first

15 meeting, but the county promised they would invite

16 TRPA to the second meeting because one of the big

17 concerns that people had and now it's very timely

18 because of the fires in Southern California, I don't

19 think we've ever seen a comprehensive fire

20 evacuation plan, and I tend to, personally, believe

21 the people that are volunteering and taking their

22 own time, energy, effort, not making money, not

23 doing what other people may be telling them to do,

24 and I don't think it's quite as rosy as people say

25 as far as us getting out of here. The last thing I

9

1 saw was 14 hours to evacuate the basin, and it
2 doesn't even seem like TRPA cares about that
3 anymore.
4 TRPA -- as a real estate broker, TRPA used
5 to just be a pain in the ass if somebody wanted to
6 build a deck on their house, and that's what I deal
7 with in real estate. I've been doing this 27 years,
8 the first 17 or so years, I would say, oh, this
9 basin's never going to be overdeveloped because of
10 TRPA, but that's changed. TRPA has lost their way.
11 Now it's all about, like in Incline, 65-foot
12 buildings and no -- hundred percent coverage on the
13 lots, and some of these wouldn't even have parking.
14 So it's just very frustrating. I think
15 the reason I'm here is I want people to know on
16 January 14th, at three o'clock, at Raley's is the
17 next county meeting on the Tahoe area plan update or
18 update, however you say it, and I am hoping that you
19 guys will come, will get involved. I think -- well,
20 I don't know for sure, but that room is kind of
21 small so I don't know if it's going to be enough.
22 Here's some information from North Tahoe
23 Preservation Alliance. There's one for everybody.
24 CHAIR TULLOCH: Maybe TRPA will expand the
25 meeting room as well.

11

1 about our new general manager were discussed in a
2 private meeting, and it is clear violation of Open
3 Meeting statute.
4 I am also concerned about the apparent
5 violation of the Trustee Code of Conduct regarding
6 the same interview when she expressed her views and
7 other board members of their displeasure of the vote
8 taken regarding the new general manager. I believe
9 the code of conduct forbids trustees from commenting
10 on a vote of the Board once it has been made. This
11 does not bode well for the start of your new
12 positions.
13 With the State of Nevada currently looking
14 into the violations of IVGID's financial
15 responsibilities, I would hate for your tenure to
16 begin with the Nevada Attorney General to be looking
17 into the violations of Nevada's Open Meeting
18 statutes. With all the challenges facing our
19 community, I really don't need -- I really don't
20 think we need multiple state investigations peering
21 into our community.
22 I wish you the best of luck and hope you
23 will avail yourselves of the training in both the
24 Nevada statutes and your trustee policies to avoid
25 these problems in the future.

10

1 MR. EPPOLITO: Maybe they'll do that.
2 They'll raise it up to 65 feet.
3 MEMBER SWENSON: Good evening. I'm Harry
4 Swenson. I live on lower Tyner.
5 I want to congratulate our new trustees on
6 their impressive selection as a trustee for Incline
7 Village and the Crystal Bay community. I know you
8 all worked very hard to garner your votes you
9 received. I wish you the best of success in these
10 difficult times for our community. I want to let
11 you know I am hoping that you can all work together
12 for the betterment of our community and encouraging
13 the many views of our community be heard and
14 considered.
15 Now that you're fully established, I wish
16 to remind you of your responsibilities as a trustee
17 under the Nevada Revised Statutes, especially the
18 all-important statute of open meetings. This
19 statute ensures that all policy views and decisions
20 are made in an open forum for the protection of the
21 electorate.
22 I am disappointed that last month one of
23 the trustees gathered the media to provide views of
24 not only herself, but the majority of the new board.
25 I am assuming that these views that were expressed

12

1 MS. MILLER: Good evening, trustees.
2 Happy new year, welcome, and I hope we'll have a
3 very productive year to come.
4 One of things I wanted to comment on was
5 the General Manager's report. In particular, I was
6 quite pleased to see that one of the reports on an
7 activity at the Rec Center showed not just a
8 feel-good type of report, but it gave a breakdown of
9 the costs of a proposed program, and then it gave
10 the actual results of that program. And this is the
11 kind of -- I worked in government for a number of
12 years, and this is the kind of thing that when we
13 prepared a budget we were required to do, to give
14 the costs of whatever materials were needed, the
15 employee costs, and then an estimate, at least, of
16 revenues. Then those were compared at the year to
17 what actually happened. We've never had -- we were
18 supposed to get a zero-based budget last year, and
19 that was just -- that was a joke, it never happened.
20 So I hope that's one of the things that
21 you'll be able to incorporate into the planning for
22 this year's budget. It looked like it might have
23 been -- and I would hope -- a standard form that
24 when you're preparing your budget, that this is what
25 you fill out, maybe on the more global scale, maybe

13

1 not down to every little program, but at least, you
2 know, starting with the basics.
3 The other thing I wanted to mention was I
4 see that the expansion over at the high school is
5 very near completion, and I'm aware of an agreement
6 with the school district to have -- I think it's
7 called a "joint use agreement," or "shared-use
8 agreement," where we, for decades, have provided our
9 facilities for the school district, and I believe
10 it's at no charge. I can see some of the new
11 facilities over at the high school would be very,
12 very useful as for public recreation programs.
13 In particular, they have a new dance
14 studio. I assume it has a floor that is capable of
15 things like tap dancing. Anyway, I know you know
16 that's a little thing that I've seen in other
17 communities. I think it would be great here. Not
18 just tap, how about ballet, jazz, whatever, things
19 that we can't do now because we don't have a room
20 that's really adequate.
21 The other thing, of course, the kitchen
22 facility. We've tried to have cooking classes. I
23 know other groups in the community have had cooking
24 classes, but we don't really have a place for that.
25 I'm hoping this time our joint use can be bilateral.

15

1 not acquire, operate, finance any recreational
2 facilities other than public parks and the beaches.
3 The beaches would be paid for with a bond, not a rec
4 fee. We were going to pay one and a quarter million
5 for the beaches, not 2.1 million we ended up paying.
6 The bond would be repaid by IVGID's *ad valorem*
7 taxes. Future access to the beach would be
8 guaranteed to all IVGID property owners. I
9 emphasize, not all Incline property owners, all
10 IVGID property owners. These representations turned
11 out to be false.
12 In other words, all the recreation we have
13 today is the product of what we call "fraud and
14 inducement," right, Mr. Noble?
15 The remedy for fraud and the inducement is
16 rescission. Thus, rather than preparing and
17 perpetrating this fraud by issuing \$70 million or
18 more of bonds and paying for them by triple our rec
19 fee, which I hope doesn't happen, the remedy
20 becomes: divest. This is what our forefathers
21 promised. It's time for this board to deliver.
22 Thank you.
23 MR. MILLER: Good afternoon. It's been a
24 while since I've been present. I've called in a
25 number of times over the years.

14

1 Thank you.
2 MR. KATZ: Good evening. Aaron Katz,
3 Incline Village. I have several written statements
4 to be attached to the minutes of the meeting.
5 First of all, congratulations to the
6 three new trustees. You're each now charged with
7 being the public's fiduciaries, not just your
8 favorite members of the public's fiduciaries, all of
9 us. And if you're not prepared or willing to
10 champion all of our interests, you never should have
11 chosen to run for office. I'm not suggesting that's
12 what was taking place, just making a comment.
13 I've heard others in our community argue
14 the new board needs to return to our roots,
15 according to them, to enforce the responsibilities
16 of our original charter mandated: water, sewer,
17 trash, and recreation.
18 But our original charter did not so
19 declare it. As you know, because I've shared the
20 evidence with each of you, IVGID was granted the
21 basic power of public recreation in November of 1965
22 on a three-to-two vote, four years after IVGID was
23 created.
24 The grant was made based upon Harold
25 Tiller's representations such as future boards would

16

1 I just want to say welcome to the new
2 board members. I looked into your backgrounds, very
3 impressive. I think definitely good additions to
4 the team and I think it will serve the community
5 well. I want to thank Michaela for running again,
6 thanks for coming back. It takes a long time to
7 learn IVGID process, so the investment that you put
8 in, I appreciate. I think it will do us a lot of
9 good.
10 For my background, I'm currently the
11 Olympic Valley PSD general manager. I was the
12 district engineer at Tahoe City, and previously
13 engineer and manager here for a few years. I've
14 lived here for ten years now, Tahoe basin for about
15 25. Just really wanted to come today and say I'm
16 excited about the future here.
17 Moving forward, I think this is a good
18 team. We've got a lot to accomplish. I just think
19 that you're all going to work together real well,
20 and I'm positive about the future of IVGID.
21 Finally, I just want to say the Incline
22 Beach House, kind of near and dear to me, I worked
23 on the early stages of it and it got real close, and
24 then kind of stopped. If you have community members
25 that are going to participate in that project, I'd

17

1 like to be involved in that.

2 Thank you and appreciate you guys running

3 and being part of the team.

4 MS. GRIGNON: Good evening. My name is

5 Blanc Grignon.

6 My understanding is that there was money

7 set aside for IVGID around 2007 for an ice skating

8 rink. And I just wanted to ask what the status was

9 on that and if that rumor is even true. I'm also

10 here to express strong support for the development

11 of an ice rink in Incline Village.

12 Our community prides itself on being

13 active, family-friendly destination for year-round,

14 outdoor recreation opportunities. And I believe

15 that adding an ice rink would fill a critical gap by

16 offering both locals and visitors a safe, healthy,

17 and inclusive space for winter activities.

18 An ice rink would serve as a hub for all

19 ages from young children learning to skate to teens

20 participating in hockey leagues and families seeking

21 affordable, fun activities during winter months. It

22 would also provide opportunities for figure skating

23 programs, curling, and even seasonal events like

24 holiday skating nights. This would greatly enrich

25 our community's social fabric, creating more

18

1 opportunities to connect, especially during the

2 winter months when many activities are centered

3 around higher-impact activities like skiing and

4 snowboarding.

5 Financially, I believe an ice rink could

6 contribute to our local economy by increasing

7 tourism during winter, benefiting local businesses,

8 and creating job opportunities. Surrounding

9 communities like Truckee, Tahoe City, and South Lake

10 Tahoe has had successfully built and maintained ice

11 rinks that have become essential community assets.

12 I don't know if any of you have ever been to the

13 Tahoe City community ice rink, but it's a beautiful

14 little community.

15 In addition to recreation, an ice rink

16 would promote health and wellness, provide a safe

17 place for exercise and social engagement,

18 particularly for our youth and seniors, and it would

19 offer a unique amenity that aligns with our

20 community's commitment to enhancing quality of life

21 and attracting families.

22 I urge the Board to prioritize the

23 development of an ice rink as an investment in our

24 community's future.

25 Thank you for your time and consideration.

19

1 CHAIR TULLOCH: Do we have any callers on

2 the phone?

3 MR. BELOTE: We do.

4 MR. ABEL: Good evening, trustees. My

5 name is Michael Abel.

6 It's just my opinion, the last four years

7 IVGID has not had a manager capable of managing the

8 organization. I welcome Mr. Walrack to his

9 position, wish him the best, despite the ill will

10 directed at him by some members of our new board.

11 IVGID's problems are numerous, and the traditional

12 IVGID model of throwing money at less-than-stellar

13 employees does not seem to resolve their issues.

14 The newly constituted board should give him at least

15 a year to hire and train new staff members that will

16 do their jobs properly.

17 I would also encourage the trustees and GM

18 to straighten out the books and computer systems.

19 You new trustees and Mr. Walrack have seen

20 and heard from Mr. Katz on many issues, especially

21 the lack of competent staff. You've heard from

22 Mr. Dobler on the myriad of accounting issues.

23 Ignore these fellow citizens are your peril.

24 In an email to the board previously, I

25 said, "Outsource, outsource, outsource." Almost all

20

1 public entities outsource golf and restaurant

2 management. Maybe keep the ski hill under IVGID as

3 presently Mike Bandelin does a good job managing our

4 ski hill.

5 Our facilities are in sad shape. An aging

6 Rec Center, an ill-tended Village Green, ancient

7 beach restrooms, giant fire hazards on the Mountain

8 Golf Course, run down Snowflake Lodge, and the

9 ancient ski lifts. Outsourcing would get the GM and

10 the Board the bandwidth and time to fix the neglect

11 of the last ten years. Nevertheless, the public

12 comments by our new board indicate a commitment to

13 doing the same thing that IVGID has always done.

14 As you know or should know, the very

15 definition of insanity is doing the same thing over

16 and over yet expected different results.

17 Thank you, ladies and gentlemen, and have

18 a good evening.

19 MS. KNAAK: Yeah, Yolanda Knaak.

20 First of all, I'd like to congratulate the

21 new board members. Second, I'd like to respond to

22 John Eppolito's comments.

23 Yes -- well, I will be at the next Washoe

24 County meeting on the 14th. And, yes, evacuation

25 plan has not been updated. It doesn't include

21

1 visitors, and it will take at least 14 hours for
 2 Incline to evacuate.
 3 I'd like to thank Kent Walrack for his
 4 excellent report. And I hope that the Board gives
 5 him a chance. It seems like he's going to do a
 6 great job, and I appreciate that.
 7 Thank you so much.
 8 MR. DOBLER: Cliff Dobler here, 995
 9 Fairway.
 10 As we all know, the '22/'23 audit was
 11 never completed. Consequently, the auditor, Davis
 12 Farr, issued a disclaimer and no opinion was
 13 provided.
 14 On September 18th, 2024, the Department of
 15 Taxation informed IVGID that the audit did not meet
 16 the requirements of NRS 354.634(4). This statute
 17 explicitly requires an annual financial audit
 18 conducted according to generally accepted auditing
 19 standards, including findings of compliance with
 20 statutes and an opinion of the financial statements.
 21 The statute clearly mandates that an audit must be
 22 completed with an opinion expressed to comply.
 23 At some point, a clerk from the Department
 24 of Taxation emailed IVGID staff claiming the
 25 2022/'23 financial statements didn't require an

22

1 audit's opinion and further action under the
 2 statute.
 3 In my view, the Department of Taxation
 4 lacks authority to override the Nevada Revised
 5 Statue. The clerk's email was likely an error. If
 6 not, there should be documentation providing the
 7 department's authority to override statute.
 8 Due to this email, IVGID staff made no
 9 effort to complete the audit or obtain an opinion.
 10 This seems to be a misunderstanding. IVGID has an
 11 outside attorney, and the NRS audit requirements is
 12 law. The email implications should have been
 13 investigated.
 14 Tomorrow I will address the subcommittee
 15 of the Committee on Local Government Finance to seek
 16 clarification. If statutes can be ignored, rules
 17 mean nothing.
 18 Now, on two other matters. For 2023/'24,
 19 1,230,000 was transferred from the general fund to
 20 the internal services fund. The amounts were
 21 recorded as an asset and a liability on each fund.
 22 As such, loans were made and no gifts or refundable
 23 funds -- or non-refundable funds were made. The
 24 loans required board action under NRS 354.611(a) to
 25 make the loans. This was not done.

23

1 As expected, 1,853,000 of pipeline and air
 2 pressure relief valves installed four years ago have
 3 been abandoned and the capital costs need to be
 4 charged off as expenses.
 5 That's all I have for tonight. Good luck
 6 to you all. You got a lot of work ahead of you.
 7 The financial statements are in worse shape than
 8 people would love you to believe.
 9 Thank you very much. Bye.
 10 MR. BELOTE: That's the last caller in the
 11 queue.
 12 CHAIR TULLOCH: Let's move on. The next
 13 order of business, approval of the agenda.
 14 D. APPROVAL OF AGENDA
 15 CHAIR TULLOCH: Any requests for changes
 16 on the agenda?
 17 No requests. In that case, moving on to
 18 general business E 1.
 19 E. GENERAL BUSINESS (Part 1)
 20 E 1. Election of Board of Trustees Officers
 21 CHAIR TULLOCH: Election of the Board of
 22 Trustees officers for the 2025 term. Requesting
 23 staff member, District Clerk Heidi White.
 24 Do we have some nominations?
 25 TRUSTEE NOBLE: I would like to nominate a

24

1 slate of officers. Michaela as Chair, Michelle as
 2 Vice Chair, Mick as Treasurer, and me as Secretary.
 3 CHAIR TULLOCH: Thank you.
 4 We have a motion, a proposal, do we have a
 5 second there?
 6 TRUSTEE TONKING: Second.
 7 CHAIR TULLOCH: Any other proposals?
 8 In that case, we'll move to a vote. All
 9 those in favor?
 10 TRUSTEE JEZYCKI: Aye.
 11 TRUSTEE TONKING: Aye.
 12 TRUSTEE NOBLE: Aye.
 13 TRUSTEE HOMAN: Aye.
 14 CHAIR TULLOCH: I will abstain. Thank
 15 you. The motion is carried, four to zero.
 16 Congratulations to the new officers.
 17 Moving on to item F 1.
 18 F. REPORTS TO THE BOARD
 19 F 1. GM's Monthly Status Report.
 20 CHAIR TULLOCH: Requesting staff member,
 21 District General Manager Ken Walrack.
 22 MR. WALRACK: Thank you. Congratulations,
 23 Chair Tonking. That's the first time we got to say
 24 that. That has a nice ring to it.
 25 I would also like to welcome our new Board

25

1 of Trustees, Trustee Homan and Trustee Jezycki.
 2 Welcome and congratulations on your appointment.
 3 I'd also like to recognize a staff member
 4 tonight for all the great work this staff member's
 5 been doing. I think it's important that we all are
 6 aware of these type of efforts and we can recognize
 7 this person. So the person I'm going to recognize
 8 is our District Clerk, Heidi White, for the work
 9 that she does to prepare our Board of Trustees
 10 meetings, as the preparation and execution of these
 11 meetings is intense, filled with many requests that
 12 need to be reviewed and approved by the appropriate
 13 parties in the appropriate time frame.
 14 And you just -- if you walk the halls
 15 around here on that three days before trustees'
 16 meeting, you can see all of the time, commitment,
 17 and effort put into this.
 18 In addition, all you have to do is look at
 19 what one of these binders that you see up on the
 20 desk up here, on the amount of work that goes into
 21 each individual meeting. I think we all have one of
 22 these binders that's prepared for these. Now,
 23 obviously one of our goals as we move forward is to
 24 figure out how we can get more executive summaries
 25 to shrink this a bit.

26

1 But just kudos to Heidi and all the work
 2 that she does in supporting IVGID. Thank you.
 3 (Applause.)
 4 CHAIR TULLOCH: Thank you, Mr. Walrack.
 5 Go ahead.
 6 MR. WALRACK: The next update I'd like to
 7 focus on is the breaking news that our financials
 8 for the months of September and October were issued
 9 right before Christmas. This was a sign of some
 10 progress that we're making in our finance
 11 department. Even more exciting was the results of
 12 the October 2024 report, which had the a following
 13 results:
 14 Sources were at 18.8 million, uses were at
 15 16.5 million, net sources/uses was 2.27 million, the
 16 budget for net sources was .252 million at this time
 17 frame. And the year-to-date budget variance was a
 18 positive 1.9 million. This is very early in
 19 the year. We are based on a budget that is
 20 annualized equally over 12 months, so it's very hard
 21 to just draw the conclusion that we're in great
 22 shape, but it's better than being the opposite at
 23 this point in time.
 24 I also did some research and studied, all
 25 right, how is that compared to last year between the

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1 September months on how we're doing this year to
 2 last year, and it was considerably better. So
 3 that's good to see. That's just a positive
 4 situation as we're sitting here.
 5 I would like to next move to an update on
 6 the 2024 audit. It was apparent in late December
 7 that we were not going to meet one of our deadlines
 8 in having the required audit information to our full
 9 board by 12/31/2024. Due this delay, we filed a
 10 second extension with the Department of Taxation
 11 which now extends our submittal until February 14,
 12 2025.
 13 We are coordinating the final work of the
 14 audit with Jennifer Farr and her team. As of
 15 January 7th, we had the following status of audit
 16 work:
 17 We had 24 items outstanding after
 18 submitting hundreds of individual items, but we have
 19 24 left. Over the next six days, we're trying to
 20 average around five or six items to complete each
 21 and every day so by January 13th we'll have
 22 everything to Jennifer Farr that we're required to
 23 have her.
 24 I have the 24 individual items detailed in
 25 the spreadsheet. I have the assignment, the date

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1 that it's to be completed. I take two trips
 2 downstairs every day and get updates on whether
 3 we're checking off on the items are being completed
 4 or not.
 5 On the first day, we had nine items that
 6 were planned to be completed, and we actually
 7 completed eight of them. And the ninth one was just
 8 moved to the next day that we're getting done.
 9 We are making some progress, but it is an
 10 intense situation that we're working under to try to
 11 get this in the needed time frame.
 12 Once we submit all of our items to
 13 Jennifer and her team, she will need two weeks to
 14 complete the audit which puts us in a tough position
 15 to meet our second extension deadline. We'll work
 16 as hard as we can to meet the second extension, but
 17 it will be a challenge based on the current
 18 progress. If we have it to the Board here by
 19 January 29th, then we're going to have a shot at
 20 meeting that second request deadline. We're pushing
 21 as hard as we can, but we are also going to be
 22 relying on Davis Farr to complete their work in time
 23 as well.
 24 I just wanted to give everyone a heads-up
 25 with regards to the challenges that we're facing and

29

1 the way that we are managing this, trying to get
 2 this completed.

3 In addition to the audit work, the Nevada
 4 Department of Taxation is holding a subcommittee of
 5 the Committee on Local Government Finance for
 6 discussion regarding facts and circumstances related
 7 to the requirements for fiscal watch pursuant to NRS
 8 354.675 regarding IVGID.

9 We have an update meeting with the
 10 subcommittee tomorrow prior to the Nevada Department
 11 of Taxation meeting. We've been preparing for that.
 12 We have another meeting earlier in the morning,
 13 putting the finishing touches on our report with the
 14 subcommittee, and we're going to give them our
 15 update. Then the subcommittee is going to present
 16 it to the Department of Taxation tomorrow afternoon.

17 I received a call from Kelly Langley, and
 18 she requested that I attend that meeting tomorrow in
 19 Reno to be in the audience during their meeting,
 20 which I'm planning to do.

21 Moving on, we completed our six training
 22 sessions on the Tyler Munis system during the month
 23 of December. Our focus was centered around accounts
 24 payable, cash management, general ledger, capital
 25 assets, and budgeting. The fact that we have that

30

1 new resource on board helping us and has that the
 2 experience in working with Tyler Munis and City
 3 Government has been a tremendous resource for us in
 4 helping our team understand it better and making
 5 progress with regards to being able to fulfill our
 6 responsibilities.

7 In human resources, we had an extremely
 8 busy month as we hired an additional 172 total
 9 employees for all our venues, which was mostly
 10 related to Diamond Peak. This gives us a total of
 11 592 employees at the end of December. In addition,
 12 we hired our recreation supervisor for the senior's
 13 program, as well as a senior engineer for Public
 14 Works.

15 In addition, we've been focused on
 16 interviewing for the director of finance position.
 17 We created a panel that includes Trustee Tulloch,
 18 Mike Bandelin, Erin Feore, Abbe Yacoben, who is the
 19 CFO of Washoe County, Susan Herron, and myself. We
 20 should have our interviews completed by the end of
 21 this week, and we will move to the next phase of
 22 this process beginning next week.

23 Our IVGID Marketing and Communications
 24 Department published a new pop-up event flyer. This
 25 is something that's going to be going on at the

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1 Chateau next Saturday, January 18th, at 6:00 p.m.,
 2 which is a wine and tapas event. We're featuring
 3 six food stations with wine pairings at each food
 4 station that should be a great evening. Tickets are
 5 going to go fast. Hopefully we encourage everyone
 6 to contact The Chateau and you can sign up online
 7 for your tickets.

8 Just to whet your appetite a little bit, a
 9 couple of my favorites here, one of the stations is
 10 the Wente Morning Fog Chardonnay, paired with a
 11 lobster mac and cheese. I think that will be
 12 tremendous. Not to be outdone, a Dow red blend
 13 matched with a grilled beef tenderloin crostini,
 14 horseradish cream, and roasted red pepper.

15 We hope that everyone could sign up and
 16 participate in that pop-up event. If it's a
 17 success, we could see having additional ones in the
 18 future.

19 Our Parks and Recreation Department have
 20 reported their community is focused on getting fit
 21 for the new year, as we're averaging 350
 22 participants per week in our group fitness classes.
 23 Overall, the Rec Center and gymnasium are averaging
 24 800 to 1,000 participants per week.

25 Our Public Works Department has the

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1 following capital improvement project status
 2 updates:

3 Planning work for the 2025 construction
 4 work on the effluent pipeline replacement project.
 5 GMP2 as begun.

6 The final painting of the effluent storage
 7 tank will occur in 2025.

8 Washoe County approved the grant extension
 9 until October 15, 2026, for our skate park project,
 10 which was nice.

11 Mike Gove sent me an update with regards
 12 to our website. We have migrated all live stream
 13 functionality to the Civic Clerk platform for all
 14 community meeting interactions including streaming
 15 videos, meeting documents, packets, and agendas.
 16 With the rollout of the new District website, there
 17 will be further changes which we will communicate at
 18 that time.

19 As you go on to click on to watch a video,
 20 you're going to see information, it's going to look
 21 a little different, but all the information is there
 22 and there's some flags up to show you where to click
 23 on the website too to get to where you need to get
 24 for the information that you're looking for.

25 Chair, that concludes the General

33

1 Manager's report.

2 CHAIR TULLOCH: Thank you, Mr. Walrack.

3 Very comprehensive report.

4 I want to pass across to the Board for

5 questions.

6 TRUSTEE HOMAN: Yeah, not so much

7 questions as just offers.

8 On the hearing that is taking place

9 tomorrow, as the newly elected treasurer, if you

10 need Board representation on that and anything I can

11 do to help with that, please let me know. I can

12 clear my calendar for tomorrow.

13 Second thing --

14 MR. WALRACK: That's for January 18th,

15 that's a week from -- this Saturday is the event.

16 TRUSTEE HOMAN: No. The government.

17 MR. WALRACK: Oh, the department. Excuse

18 me. I didn't hear you. I'm still on the lobster

19 mac and cheese.

20 TRUSTEE HOMAN: On that, for tomorrow, if

21 you need trustee representation, let me know, or if

22 you need any help preparing for that.

23 MR. WALRACK: Okay.

24 TRUSTEE HOMAN: I know it's late, but I

25 can free up my day tomorrow to do that.

35

1 MR. WALRACK: Actually, we have been

2 really having good communication with each of the

3 different venue managers. We have our weekly staff

4 meeting with the leadership team, and that has been

5 very valuable. And then as this has been

6 progressing, I've been establishing one-on-ones with

7 each of the venues that I have, individually, and so

8 that's growing in scope and size.

9 Every week -- it's funny because I studied

10 my chart yesterday with regards to the graph that I

11 put together on where I would be at after six weeks

12 of actually being on the job. And when I looked at

13 where I needed to be, I'm actually spot-on as with

14 regards to my focus, exactly where I thought I'd be

15 on that chart.

16 It's going well.

17 TRUSTEE JEZYCKI: And just for own

18 understanding, is the GM report normally only

19 verbal? It was really helpful to have the other

20 reports in writing. Is that something that the

21 Board has been doing?

22 CHAIR TONKING: In the past, the GM has

23 provided the report, he's spoken the report as a

24 full, written report.

25 If we require other leadership members to

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1 Second offer. On the finance director

2 interviews, I know prior to a couple days ago it

3 would have been inappropriate to involve either

4 Michelle or I as new trustees, but you've got a

5 couple people here with significant finance

6 executive leadership and significant HR executive

7 leadership, it could probably be an asset to you as

8 you're screening and trying to figure out which is

9 the best candidate for the District. I know you

10 guys are in process, but I know I'd be happy to step

11 in and help you guys. And I'm guessing Michelle

12 would do the same.

13 MR. WALRACK: Yes. Thank you for that.

14 We're going to be moving to a round two, and so we

15 will have some opportunities we can work with.

16 TRUSTEE JEZYCKI: I noticed in reading the

17 reports of your leadership team that there was no

18 mention of the indoctrination of you -- the first

19 100-day plan, we had three months' worth of the meet

20 and greets. In this, I did not hear or read any of

21 the time spent, and there were not any of the senior

22 reports that specified that they had spent time

23 helping you with the learning curve of the District.

24 I wanted to see how that has been going,

25 and if you had any comments or feedback on that?

36

1 respond to questions from their sections of the

2 report, we can call them.

3 MR. WALRACK: Yeah. I think also it's

4 important to know, like, I addressing the

5 financials, and the financials are available on the

6 website and were also published for the book.

7 TRUSTEE JEZYCKI: Right. I saw that all

8 in our binder, but I was just curious if that's

9 typical practice to not have you report what you

10 just presented in our books as well so that we can

11 prepare and understand before the meeting.

12 TRUSTEE TONKING: I think, in response to

13 that, it would be helpful if you just have your own

14 individual report at the beginning of each meeting

15 too as part of the packet.

16 MR. WALRACK: Okay.

17 TRUSTEE JEZYCKI: And if I can -- I have

18 two more questions. I'll be brief.

19 In Susan Griffith's, the interim of

20 Director of Finance, report, she had mentioned that

21 the cashless changed at Diamond Peak, has been

22 rolled out, and I'm curious how that's going.

23 And then the other question for, I guess

24 Ms. Griffith or you, GM Walrack, is in the book it

25 says, "Both accountant and temporary staffing

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1 positions, offers were made for those hiring
2 positions, and they were both declined." I'm very
3 curious into understanding why that was.
4 MR. WALRACK: First, the cashless system,
5 I hear is going well, so not had any issues
6 communicated with regards to that change.
7 As far as recruiting process for those
8 positions, those, in fact, are exactly what
9 happened. The challenge of recruiting in this area
10 is very difficult for a number of reasons. One of
11 those positions, I was not going to take no easy, so
12 I made a second and third attempt the try to get
13 this person on board because they lived -- this
14 person lived in Incline Village, and it's just a
15 natural resource for us and the candidate. And so,
16 any case, I did my best, but unfortunately we were
17 not able to land that candidate.
18 TRUSTEE JEZYCKI: So is it to be
19 understood, then, that the offers were both declined
20 because of financial reasons or is that the salary
21 offered? It just seems strange to me that both of
22 them were extended and both declined for two
23 different positions.
24 MR. WALRACK: I would say that the second
25 candidate for the accountant position was more

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1 MR. WALRACK: Yes.
2 TRUSTEE TONKING: Great.
3 My other question is looking at the letter
4 for the extension from the Department of Taxation,
5 it says that we have to see the report -- or that it
6 has to be filed with the Board to later than January
7 29th, and then filed with the Department of Taxation
8 no later than February 28th.
9 Are we allowed to make any edits between
10 then and those two dates?
11 MR. WALRACK: The 29th is still a hard
12 date that was communicated in the last communication
13 I got from Susan Griffith, and her communication is
14 that they've changed that February 28th to February
15 14th.
16 TRUSTEE TONKING: Okay. Thank you.
17 And then my other one is about beach
18 gates. I've gotten a few emails over the last week
19 that the beach gates are closing before dusk and
20 people have been trying to go to watch the sunset
21 and things and were unable to. So just we should
22 make sure that we are keeping them open until dusk.
23 MR. WALRACK: I did see some email
24 communication on that, and I agree that we need some
25 clarification there.

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1 complicated than that, than just the money side of
2 it. But the other positions, I wasn't as close to
3 so I would have to dig a little bit deeper to see if
4 it was just financial or other issues.
5 TRUSTEE JEZYCKI: I think from an HR
6 perspective too it's helpful to understand that so
7 going on into new hires, were prepared. Thank you.
8 TRUSTEE TONKING: I have three questions.
9 One is referring to what Trustee Jezyski
10 was talking about in terms of the positions being
11 rejected. Did you, then, move forward with the temp
12 positions through the county's recruiting firm so
13 that we can at least get bodies in there, or what is
14 going on?
15 MR. WALRACK: That was our first effort,
16 to utilize Washoe County temporary service, and they
17 went through, I think, 15 different potential
18 candidates, and none of them selected to accept that
19 position with us. So they basically have given up
20 on the county resources.
21 TRUSTEE TONKING: Okay. And have we let
22 the county know that that's what's occurred --
23 MR. WALRACK: Yes.
24 TRUSTEE TONKING: -- because it's part of
25 NRS?

40

1 TRUSTEE TULLOCH: Thank you so much.
2 TRUSTEE HOMAN: Sorry. I just want to go
3 back and kind of mention during your comments too
4 about the financial reports for September and
5 October.
6 I'm glad you were able to go back and kind
7 of look at how we were doing compared to last year
8 because I had no ability to do that. I found kind
9 of the review of them to be very difficult because I
10 know that we -- that we've got a lot of seasonality
11 in a lot of what we do.
12 MR. WALRACK: That's right. Well, I share
13 your pain there because when I went to do that
14 exercise, there was not an October of '23 published,
15 only September, so I couldn't do the October to
16 October but I could do the September to September.
17 TRUSTEE HOMAN: One of things that we
18 should start thinking about and we should start
19 thinking about this -- it's not a today priority
20 because getting the audit is done, but before we
21 head into the budget season, we need to engage with
22 the Tyler folks to see what kind of flexibility we
23 got with our report writing. Ideally, we would like
24 to -- it would be great if we could do the budget
25 rather than just spreading it like peanut butter

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1 divided by 12 to get some kind of seasonality built
2 into it so we could really look at an actuals versus
3 budget. But it would also, then, be nice if we
4 would put in a column there for versus the
5 prior year.

6 Without those three pieces of information,
7 it is very difficult for us to make any sense of it.

8 MR. WALRACK: The answer to your question
9 is we had our budget meeting yesterday and that
10 subject matter came up, and the goal this year is to
11 do it seasonally next year so it makes heads and
12 tails so we can actually tell what the score of the
13 game is.

14 TRUSTEE HOMAN: That's great. I would
15 also see if we could do a versus prior to see how
16 we're doing, how we're progressing.

17 CHAIR TULLOCH: Any other questions?

18 TRUSTEE JEZYCKI: In terms of the meeting
19 for tomorrow, you had mentioned that they had asked
20 you to be in person. I know Treasurer Homan has
21 offered to go as well. Who else from IVGID or the
22 Board are planning on being there? I know the last
23 time there was two -- interim GM Crocker was there,
24 Trustee Tulloch was there, and --

25 MR. WALRACK: Yeah, this meeting --

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1 that she could be a real asset for us. I'm going to
2 make that decision tomorrow after our morning
3 meetings.

4 But with Mick's offer with regards to
5 going along to sit in on that meeting -- and anybody
6 could look at it via Zoom because it's going to be
7 public -- if Mick would like to join us, absolutely
8 that would --

9 TRUSTEE JEZYCKI: I would recommend that
10 you consider, Sue Griffith was there initially as
11 well, I'm just thinking continuity.

12 MR. WALRACK: She's sick right now.

13 TRUSTEE JEZYCKI: Okay. Sorry to hear
14 that.

15 TRUSTEE TONKING: To that point, can we
16 also make sure, Sergio, are you able to watch by any
17 chance? I know it's last minute, but I feel like we
18 didn't have you last time and things can go awry, as
19 we know.

20 MR. RUDIN: Yeah. I will be available by
21 phone for support if there's anything that comes up.

22 TRUSTEE TONKING: Thank you.

23 MR. WALRACK: That's a nice suggestion,
24 thank you.

25 CHAIR TULLOCH: Any other questions for

42

1 TRUSTEE JEZYCKI: -- Sue Griffith was
2 there.

3 MR. WALRACK: -- is structured differently
4 in that, you know, the last one, we were invited
5 there to present, and we're not invited to present
6 but they asked me to be in the audience.

7 TRUSTEE JEZYCKI: Okay. I would imagine
8 that they would want you in the audience to,
9 perhaps, answer questions; right?

10 MR. WALRACK: There may be a question,
11 yes.

12 TRUSTEE JEZYCKI: So should we be better
13 manned or personned to support you in that?

14 MR. WALRACK: Yes. From the perspective
15 of anticipating the questions they're going to be
16 asking with regards, obviously, the audit, the Tyler
17 Munis system that we're working on and the financial
18 reporting, the new specialist that we hired, Jessica
19 Carl, has been doing a fantastic job.

20 Once we have our meetings in the morning,
21 our prep meetings, I may make the decision to bring
22 her along because her experience and really
23 expertise on that Tyler Munis system and finance
24 together and she's bridging that gap for us on how
25 we're getting better at producing the results, is

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1 Mr. Walrack?

2 I think a couple of comments on the budget
3 numbers. I strongly agree with Treasurer Homan who
4 had been -- we'd been asking since the start of this
5 financial year for a properly-spread-out budget, not
6 just a peanut butter. And that's not been a Tyler
7 issue, that's been staffing input, lack of staff
8 time on it.

9 I did notice, I was wondering how we're
10 going to staff the tennis center April, May, June,
11 because I see the salaries budget of 159,191, that's
12 spent 159,025 to the end of October. I'm on page
13 93. We've obviously got an issue there.

14 Also I noticed, similarly in the beach
15 funds, salaries and wages running at 704,000 to the
16 end of October, but 972,000 budget, and obviously
17 since this budget's been spread out month by month,
18 that number will be -- that will be another 160,000
19 on top of that so that's running it, 765,000, out of
20 a total budget of 972. Obviously we're going to
21 have some challenges in both of these areas.

22 MR. WALRACK: Yeah. As you study that,
23 because of that seasonality, there will be 150 of
24 those questions.

25 CHAIR TULLOCH: Understood. These are the

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1 two obvious ones where it's way -- where we know
 2 we're past our peak season and most of the salary
 3 money has been spent already.
 4 But, yep, it's good to finally see
 5 October. It's -- do we have a target for
 6 December's?
 7 MR. WALRACK: I'll get back to you on
 8 that.
 9 CHAIR TULLOCH: Thank you.
 10 No further questions on the general
 11 manager's report?
 12 Moving on to consent calendar.
 13 G. CONSENT CALENDAR
 14 G 1. Meeting Minutes 11/27/2024
 15 G 2. Meeting Minutes 12/22/2024
 16 CHAIR TULLOCH: Item G 1, approval of the
 17 IVGID Board of Trustees special meeting minutes for
 18 November 27, 2024, and G 2, approval of the IVGID
 19 Board of Trustees meeting minutes for December 11,
 20 2024. In both cases, requesting staff member,
 21 District Clerk Heidi white.
 22 Do we have a motion to approve the consent
 23 calendar?
 24 TRUSTEE NOBLE: I would move to approve
 25 items G 1 and G 2 as provided.

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1 CHAIR TULLOCH: Do we have a second?
 2 TRUSTEE HOMAN: Second.
 3 CHAIR TULLOCH: Okay. All those in favor?
 4 TRUSTEE NOBLE: Aye.
 5 TRUSTEE HOMAN: Aye.
 6 TRUSTEE JEZYCKI: Aye.
 7 TRUSTEE TONKING: Aye.
 8 CHAIR TULLOCH: Aye.
 9 Consent calendar passes five to zero.
 10 Moving on to general business.
 11 H. GENERAL BUSINESS
 12 H 1. Trustee Appointment to AC
 13 CHAIR TULLOCH: Item H 1, review, discuss,
 14 and consider one trustee appointment to Audit
 15 Committee to fill a vacated position. Requesting
 16 staff member, Director of Administrative Services
 17 Susan Herron.
 18 MS. HERRON: Thank you. Good evening,
 19 Board.
 20 I would refer you to pages 219. Our
 21 recommendation is that the Board of Trustees make a
 22 motion to appoint one trustee to fill the vacated
 23 position on the Audit Committee.
 24 TRUSTEE TONKING: I move -- I would
 25 recommend Mr. Homan for the role on the Audit

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1 Committee, given his vast experience.
 2 CHAIR TULLOCH: Do we have a second?
 3 TRUSTEE JEZYCKI: I second that.
 4 CHAIR TULLOCH: We have a proposal. All
 5 those in favor?
 6 TRUSTEE JEZYCKI: Aye.
 7 TRUSTEE TONKING: Aye.
 8 TRUSTEE HOMAN: Aye.
 9 TRUSTEE NOBLE: Aye.
 10 CHAIR TULLOCH: Aye.
 11 Motion's carried five to zero.
 12 H 2. BOT Liaison Assignments
 13 CHAIR TULLOCH: General business item G 2,
 14 review, discuss, and possibly eliminate and/or
 15 continue Board of Trustees liaison assignments.
 16 Requesting staff member, Director of Administrative
 17 Services Susan Herron.
 18 MS. HERRON: I would refer you to page 229
 19 of your board packet. On that item, we've given you
 20 four alternatives as to the options of what you
 21 might want to do.
 22 I'm here to answer any questions.
 23 CHAIR TULLOCH: Questions from the Board?
 24 TRUSTEE TONKING: I have one question.
 25 GM Walrack, were you able to ask staff if

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1 they found this to be helpful or not?
 2 MR. WALRACK: I'm sorry. I was swamped
 3 with a few other issues and was not able, but I'll
 4 get to it for you.
 5 TRUSTEE TONKING: I'm kind of in favor
 6 removing them unless they are on a need-by-need
 7 basis for things, unless others feel in favor of
 8 keeping them. I do feel like it's more helpful for
 9 all of us to be on the same page than to talk to
 10 someone.
 11 I do have two other liaison positions I'm
 12 interested in talking about. One would be a
 13 liaison, just so it's very clear, with the new Local
 14 Government Finance Committee, and then the other one
 15 would be a community liaison with the county and
 16 some of our partners.
 17 Those would be my two suggestions.
 18 TRUSTEE HOMAN: To clarify, how many
 19 liaisons? We're not talking about the committees,
 20 we're not talking about the board-appointed
 21 committees right now; we're talking about the GM
 22 liaison -- right? -- so that is what --
 23 TRUSTEE TONKING: What we had done, former
 24 Trustee Schmitz at the time had suggested that we
 25 create liaison positions, and so we had one for the

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1 beaches, one doing contracts, one doing pickleball,
2 one doing Parks and Rec, and one doing construction
3 projects because at that time those seemed
4 important, and those were ways to communicate with
5 the venue leads.
6 After doing it for a year, I'm unsure how
7 helpful it truly and was more thinking of, like,
8 some outside areas that we may not have with outside
9 partners, if we need them, but open to everybody's
10 idea.
11 CHAIR TULLOCH: Go ahead, Ms. Jezycki.
12 TRUSTEE TONKING: I'm supposed to start
13 chairing, but you can keep going, Ray.
14 CHAIR TULLOCH: That wasn't my
15 understanding.
16 MR. RUDIN: Yeah, there's a new chair.
17 CHAIR TULLOCH: Musical chairs. I did ask
18 about this and I was told that wasn't what happened
19 in the past, because that's what I thought happened
20 as well. Happy to pass it across.
21 (Trustee Tonking now designated as
22 Chair Tonking.)
23 TRUSTEE JEZYCKI: My -- I'm sorry you were
24 not able to get that info because I really think
25 that that's important in deciding this. I think

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1 then, is that we appoint liaisons for ski and Parks
2 and Rec as well the other two that you had
3 recommended this evening, and wait to hear from the
4 other directors whether or not they think it's
5 beneficial for those and address that at the next
6 available meeting.
7 CHAIR TONKING: That sounds good. Is
8 there any objections to that plan?
9 TRUSTEE TULLOCH: Just reading the agenda,
10 can we actually make appointments? These are
11 completely new appointments, it doesn't seem to be
12 part of the recommendation here. I'd like to
13 understand what these appointments involve.
14 CHAIR TONKING: My one would be to the --
15 which we can leave it as the treasurer, but my idea
16 was to appoint to the Local Government on Finance
17 Committee just to make sure there's an appointment
18 there, and then the other one was a county liaison,
19 which we did have prior to last year, we had it
20 the year before, so I was just bringing that back
21 in.
22 TRUSTEE TULLOCH: Yeah. I'm just reading
23 the agenda item and wanted to make sure with Sergio
24 that we're not --
25 MR. RUDIN: Yeah, I mean, the agenda item

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1 it's really key to hear from the people we would be
2 liaising with to see if it's even needed. Some may
3 say yes, some may say no; all of them may say yes,
4 and all of them may say no.
5 I would rather not sit up here and say,
6 yes, let's do X, Y, and Z without even touching base
7 with them first.
8 Having said that, I think what we might
9 consider is go ahead in making temporary
10 appointments, and then leaving it up to each of us
11 to make that contact and learn from them if that is
12 a helpful service that we can provide, or do we just
13 let them know that we are here in support across the
14 board?
15 MS. HERRON: We can certainly bring this
16 item back. I will speak for at least two of my
17 colleagues. I do know that ski was very beneficial
18 to that venue manager, and I believe that the Parks
19 and Rec was very beneficial to that manager as well.
20 I don't know about -- I would suggest that
21 with Trustee Dent and FlashVote, that contract is
22 over, so that would not be a consideration. That's
23 what I know from two of them.
24 CHAIR TONKING: Trustee Noble?
25 TRUSTEE NOBLE: What I would suggest,

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1 it a little vague in terms of the agenda
2 description. And, you know, in terms of the
3 recommendations that are listed, there's only notice
4 about golf, parks, rec, public utilities, fleet,
5 construction projects be just contracts, pickleball,
6 and ski.
7 So to the extent we need to appoint
8 somebody specifically to be dealing with the
9 Committee on Local Government Finance, I think the
10 best practice here would be add an agenda item.
11 CHAIR TONKING: That's totally fine.
12 TRUSTEE TULLOCH: I suggest that
13 Mr. Walrack speak to the other directors as well,
14 see what their views are.
15 CHAIR TONKING: That would be great.
16 Should we do ski and Parks and Rec, then, right now?
17 TRUSTEE NOBLE: I would like to continue
18 to be the liaison for ski.
19 TRUSTEE HOMAN: I would second that.
20 CHAIR TONKING: Let's do Parks and Rec
21 too. I'm the current Parks and Rec. I would be
22 okay vacating that if someone else would like to
23 take on that role.
24 TRUSTEE NOBLE: I'll take that on as well,
25 if you want. If there's another trustee that would

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1 like to do that, Michelle, since you were reaching
 2 for the -- I leave it to you.
 3 TRUSTEE JEZYCKI: I'm happy to help with
 4 the Parks and Rec as the liaison.
 5 CHAIR TONKING: Do I have a motion?
 6 TRUSTEE NOBLE: I would move that I be
 7 designated the liaison and Michelle be designated
 8 the liaison for Parks and Rec.
 9 CHAIR TONKING: Is there a second?
 10 TRUSTEE HOMAN: Second.
 11 CHAIR TONKING: Any further conversation?
 12 All those in favor, please say aye.
 13 TRUSTEE JEZYCKI: Aye.
 14 TRUSTEE TULLOCH: Aye.
 15 TRUSTEE NOBLE: Aye.
 16 TRUSTEE HOMAN: Aye.
 17 CHAIR TONKING: Aye.
 18 Motion passes 5/0.
 19 TRUSTEE HOMAN: Can I just clarify on the
 20 government, that was -- that had been the treasurer.
 21 I --
 22 CHAIR TONKING: The treasurer before, yes,
 23 that's how it had been working, yes. But we can --
 24 TRUSTEE HOMAN: So we done need --
 25 CHAIR TONKING: It's up to the Board. I

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1 just think it would be nice to have it going
 2 forward, just depending. But we can discuss at the
 3 next meeting.
 4 MR. RUDIN: And just one piece of
 5 unfinished business on this item. There were
 6 previous liaisons for Public Works contracts,
 7 pickleball, expressly. Is the Board intending to
 8 eliminate those prior liaison positions?
 9 CHAIR TONKING: I think we're going to
 10 hold off on those until the next meeting when
 11 General Manger Walrack was able to talk to those
 12 staff members.
 13 Okay. That moves us to item G 3.
 14 H 3. GAC, CIC Appointments; Consider
 15 Elimination of Committees
 16 CHAIR TONKING: Review, discuss, and
 17 consider appointment to the Golf and Capital
 18 Improvement Investment Committees; consider
 19 elimination of committees. Requesting staff member,
 20 Director of Administrative Services Susan Herron.
 21 This can be found on page 230 of the board packet.
 22 MS. HERRON: Referring to page 230, there
 23 are four individual motions, you can make one or
 24 more, and I would turn it back over to the Board.
 25 I'll be happy to answer any questions.

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1 CHAIR TONKING: Is there any thoughts or
 2 questions from the Board on this topic?
 3 TRUSTEE HOMAN: I'm not sure if this is
 4 specifically covered in here, but do we have the
 5 authority to disband these as board-appointed
 6 committees and have them changed to GM committees
 7 tonight?
 8 MR. RUDIN: One of the -- one part of the
 9 agenda description is consider elimination of the
 10 committees. My suggestion is rather than have the
 11 Board formally create some sort of committee to the
 12 General Manager, which potentially would create some
 13 ambiguities as to whether that committee is subject
 14 to Open Meeting Laws, if the General Manager wants
 15 to go ahead and use his own authority to seek advice
 16 and create advisory committees to the General
 17 Manager, it would be pretty clear that those are not
 18 subject to the Open Meeting Law requirements.
 19 So if you want to give some general
 20 direction to the General Manager that he should
 21 explore that as an opportunity, I think that would
 22 probably be better than having a motion to formally
 23 create them.
 24 TRUSTEE HOMAN: Where I was going with
 25 that question was -- and these are my own views -- I

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1 would -- I think doing them as board-appointed
 2 committees is wasteful. I think subjecting them to
 3 the Open Meeting Law, as to minutes, as to
 4 attorneys, to everything else costly both from a
 5 time/resource perspective and a money perspective.
 6 I do think we can get some incredibly
 7 valuable input from the members of the community to
 8 serve on committees under the direction of the GM,
 9 and I place trust in the community members that have
 10 been selected to serve on those to provide valid
 11 input, I would suggest that we continue to have a
 12 board member appointed as a liaison to those
 13 committees to participate with those committees.
 14 I just think they can operate much more
 15 efficiently, much more effectively as GM-appointed
 16 committees rather than board-appointed committees.
 17 TRUSTEE TULLOCH: I'll give a counterview,
 18 having had experienced of these. I mean, if we look
 19 at the dog park committee where it got hijacked --
 20 basically got hijacked by special interests, there
 21 was very limited transparency, and this is the
 22 biggest problem.
 23 Yes, it's more efficient and it's quicker
 24 to do it, but it's very easy for small, special
 25 interests groups to hijack these, commit the Board

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1 to things, and commit the Board to various different
 2 expenditures that the public knows nothing about.
 3 I fully agree with the improved
 4 efficiency, but I think we need to be transparent to
 5 the public rather than having things happening
 6 behind closed doors.
 7 TRUSTEE HOMAN: I would just counter that
 8 the committees can't obligate the Board to do
 9 anything. The Board ultimately takes the
 10 committee's advices and make its own decisions. And
 11 the Board needs to penetrate the recommendations,
 12 penetrate the work that's been done, but the Board
 13 is responsible. These committees, whether they are
 14 board- or GM-appointed committees, have no authority
 15 to commit the Board to anything.
 16 TRUSTEE TULLOCH: That's correct. But
 17 it's happened in the past where they have, where
 18 they've started making requests for public lands as
 19 well from the dog park committee.
 20 CHAIR TONKING: I will push back a little
 21 on that, Trustee Tulloch, and I will say that I feel
 22 like we had Ordinance 7 as a GM committee and that
 23 had meeting minutes set, people could look at if
 24 they liked to, and it worked great, it brought all
 25 these edits.

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1 transparency falls back on us -- does it not? -- in
 2 terms of being a responsible steward and liaison on
 3 each of those committees and to our GM. I think our
 4 bases are covered that way.
 5 TRUSTEE TULLOCH: One would certainly hope
 6 so.
 7 CHAIR TONKING: Great. Do I have a --
 8 Trustee Noble?
 9 TRUSTEE NOBLE: I would disagree. I think
 10 it would be more appropriate to move these under the
 11 umbrella with the GM.
 12 CHAIR TONKING: Do we have a motion?
 13 TRUSTEE JEZYCKI: I will move that we move
 14 the Golf and Capital Improvement Committees to
 15 advisory committees -- I'm sorry.
 16 Sergio, are we making a recommendation to
 17 have the GM --
 18 MR. RUDIN: Yeah, you --
 19 TRUSTEE JEZYCKI: I will move that we
 20 eliminate the Golf and Capital Improvement
 21 Investment Committees.
 22 TRUSTEE NOBLE: Second.
 23 CHAIR TONKING: Any more discussion?
 24 All those in favor, please say aye.
 25 TRUSTEE JEZYCKI: Aye.

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1 I do find, even when I sat chairing the
 2 Golf Committee, there is this weird nuance where you
 3 are chairing a committee but then you're also voting
 4 on the same issue after, and that seems like this
 5 weird decision-making-occurring-twice role that I'm
 6 not a huge fan of. And I also think we are looking
 7 to save as much money as possible in our general
 8 fund and looking at our budget.
 9 I would agree that it could be a good
 10 idea.
 11 TRUSTEE JEZYCKI: I think -- I like the
 12 idea, and I think it's a good suggestion. I also
 13 think that having -- or insuring that there is a
 14 board liaison member to each of those committees
 15 covers our bases.
 16 TRUSTEE TULLOCH: Yeah, I'm looking for
 17 transparency, if we see comprehensive minutes and
 18 proper minutes coming from these committees. But if
 19 they degenerate into special interests groups where
 20 people have their own special -- their own little
 21 fiefdom, they want to create their own special
 22 project, they want to create, as we've seen happen
 23 in the past, yeah, that's my concern.
 24 I want to see full transparency here.
 25 TRUSTEE JEZYCKI: I think that full

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1 TRUSTEE NOBLE: Aye.
 2 TRUSTEE HOMAN: Aye.
 3 CHAIR TONKING: Aye.
 4 All those opposed?
 5 TRUSTEE TULLOCH: Nay.
 6 CHAIR TONKING: Motion passes four to one.
 7 That moves us to general item H 4.
 8 H 4. Long Range Calendar Discussion
 9 CHAIR TONKING: Have an open discussion
 10 about the long range calendar such that each trustee
 11 can provide the proposed items for the upcoming
 12 Board of Trustees meeting. Requesting staff member,
 13 Director of Administrative Services Susan Herron and
 14 General Manger of Diamond Peak Ski Resort Mike
 15 Bandelin. This can be found on page 231 and 236 of
 16 your board packs.
 17 TRUSTEE HOMAN: Just one point of
 18 clarification, we previously appointed members to
 19 the other advisory committees that are, essentially,
 20 GM advisory committees. Do we need to do the same
 21 with those two committees?
 22 CHAIR TONKING: We need to suggest that
 23 the GM looks into it and we can provide that on long
 24 range and ask for him to provide an update to us on
 25 long range, and if he does decide that he would like

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1 to be holding those as GM committees, then we can
2 discuss what appointments would look like.
3 TRUSTEE HOMAN: Okay.
4 MR. BANDELIN: Thank you. As the Chair
5 said, this item begins on page 231 one of your
6 packet. We're here -- there's no motion with this
7 particular agenda item; this is basically staff
8 presenting, which begins on page 232 of your packet,
9 a sample of the long range calendar.
10 With the new board seated this evening,
11 the staff really feels that it's a good time to have
12 a discussion on how the Board would work or have
13 suggestions about the long range calendar that which
14 we plan on keeping on the -- within the Board
15 packets to be discussed at each meeting.
16 We will turn it back to the Board to kind
17 of give some insight or discussion on the particular
18 sample that we have provided, again on page 232 of
19 your packet.
20 CHAIR TONKING: Great. I have one quick
21 question before we begin that discussion, and then
22 I'd love you all to offer your ideas.
23 For that meeting next week, are you going
24 to be able to have memos and everything out? I know
25 that it got moved to the 16th, but are we going to

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1 items. If there's a special meeting, we wouldn't
2 want that take up a special meeting with general
3 business or consent items, and none of those are
4 actually time sensitive.
5 CHAIR TONKING: Thank you. That was
6 helpful.
7 I would love to hear people's ideas for
8 what they would like on long range, and then we can
9 go from there.
10 TRUSTEE HOMAN: I guess my suggestion
11 would be before we get too far into the weeds on
12 specific, executional items that we want on the long
13 term calendar, I'd like to take a step back and have
14 staff think about what types of things do we need to
15 address quickly to help you guys operate more
16 efficiently?
17 And my perspective, not being on the Board
18 all of but a couple hours, the meetings were very
19 inefficient. I've got 20 year's of boardroom
20 experience and my previous employer would have fired
21 the people that put this out. And I know it's not
22 the staff that drove that.
23 So how do we help you guys operate more
24 efficiently? What types of things do we need to
25 look at in terms of policy that will help you

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1 be able to have everything out by Monday for that
2 meeting? I just saw there's a handful of things on
3 there and wanted to confirm.
4 MS. HERRON: We know that there was a
5 special meeting being considered by January 16th,
6 and we did not know if that meeting would supercede
7 the 15th meeting, so we are open to moving some of
8 these items as you would desire.
9 CHAIR TONKING: Okay. Perfect.
10 Otherwise, it would be planned to be released on
11 Friday morning; is that correct?
12 MR. BANDELIN: That's correct.
13 Again, this is kind of a sample, so if
14 you -- if I could actually speak to a couple of
15 those items, we would just move those to either the
16 22nd or the 29th. But, again, this is kind of a
17 sample, so you're -- staff is always going to have
18 procurement items on there, agreements or contracts
19 within general business items that we know that we
20 need to do as staff in front of the Board within
21 general business or consent.
22 I would just kind of maybe take the
23 discussion to how you would like it laid out. And
24 then, again, a sample that we're showing you here
25 tonight, that we would probably move some of those

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1 operate more efficiently, including these minutes?
2 I would challenge anybody to say that they've
3 actually read these before they approve them.
4 I would suggest we go to summarized, real
5 meeting minutes: This topic was discussed, these
6 were the conclusions that were reached.
7 If you want to -- if anybody wants to go
8 further, there's a live stream that you can go
9 listen to.
10 Before we get into the details of what
11 belongs when, how much time would it take you guys
12 and would it be beneficial for you guys to give some
13 thought to: What's handcuffing you right now and
14 what can we do from a policy standpoint to unlock
15 those handcuffs to make this work more efficiently,
16 to help us actually move forward and get things done
17 more efficiently?
18 MS. HERRON: We would like to put Policy
19 3.1.0 as a first topic. We have that ready to go.
20 If you would like to do it at your special
21 meeting on January the 16th, that's fine. If you
22 would like to -- I'll leave that to you. We're
23 ready to go on that.
24 CHAIR TONKING: I think it's fine to put
25 it on that special meeting on the 16th. And then

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1 any other, like, pressing things that need to get
2 done, you should put those on there too.

3 TRUSTEE TULLOCH: Can I ask, where -- I
4 must have missed the board motion that we had four
5 meetings in a motion or we had a special meeting for
6 the 16th. I saw a request come for availability,
7 but I don't recall any board motion saying that we
8 move to four meetings a month.

9 CHAIR TONKING: I don't think we've moved
10 to four meetings a month, Ray. We're just trying to
11 fit in a budget workshop in there as well as getting
12 some stuff done. We can combine things so that it
13 doesn't have to be four. That feedback is ideal to
14 hear as look through these.

15 TRUSTEE TULLOCH: Yeah. No. I just got
16 an invitation to a special meeting on the 16th, and
17 I don't recall the Board approving that or having
18 any motion for that.

19 CHAIR TONKING: I am under the
20 understanding that the 15th did not work, and so
21 they have asked for the 16th availability.

22 TRUSTEE TULLOCH: But where did the
23 decision to go to the 15th come from? Because our
24 schedule's the first and third Wednesdays of the
25 month.

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1 TRUSTEE NOBLE: I would suggest after we
2 discuss the long range items that the Chair work
3 with staff to determine when would be the best time
4 to hold these meetings. If it is four in the first
5 month to just get stuff one, so be it, based on
6 trustee availability. If we can get all five,
7 great; if can't get all five but the business needs
8 to get done, then we get it done. That would be my
9 suggestion.

10 Then I have seven items on the long range
11 I'd like to discuss when it's appropriate.

12 CHAIR TONKING: Thank you for that. I
13 agree, I won't be -- the 15th and 16th, I will be in
14 Costa Rica, I will be attending remote, so I
15 understand.

16 I will also work with you, Trustee
17 Tulloch, to talk about your availability so that you
18 are not having seven meetings in one month as well.

19 TRUSTEE TULLOCH: Thank you. And I find
20 it a little bit strange that suddenly now it's,
21 well, it doesn't matter if we get all the trustees
22 there, so long as some of us that work, don't have
23 jobs can make it that.

24 That was the inference. I'm just pointing
25 that out. Thank you.

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1 CHAIR TONKING: I think we talked about
2 the need for possibly having a board workshop during
3 that time at the end of last year. If you don't
4 want to have a meeting, let's talk about what you
5 can't accomplish, we can work through that, we have
6 a long calendar we're looking at right now to
7 discuss.

8 TRUSTEE TULLOCH: I'm not really
9 interested in casting stones, who can accomplish
10 what or not. I'm just asking when this motion came
11 forward, then suddenly changed where it's suddenly
12 four meetings a month instead of one and three.

13 CHAIR TONKING: Again, Trustee Tulloch, I
14 think staff was proposing things that need to get
15 done and it got allotted to four meetings. We do
16 not need to have four meetings so we can discuss how
17 many meetings we would like to have.

18 Would you like to suggest how many
19 meetings you would like to have?

20 TRUSTEE TULLOCH: I'm happy with two. But
21 understand the budget workshop, that certainly could
22 be three, but suddenly sticking four meetings a
23 month is -- you work as well so you're well aware of
24 the issue there.

25 CHAIR TONKING: I am.

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1 CHAIR TONKING: I'll work with you to make
2 sure you can attend the meetings.

3 Trustee Noble, would you like to
4 suggest your items for the long range?

5 TRUSTEE NOBLE: Item one would be for
6 January 16th, and that would be to consider the
7 termination the GM contract with Kent Walrack.

8 Then second to that would be a corollary,
9 depending on how that is resolved, would be to
10 consider the appointment of Robert Harrison as
11 general manager, also on the 16th.

12 I have a third request, and that would
13 be -- I'm going to bring forward an item with
14 regards to our beach counsel, Mr. Hicks with
15 McDonald Carano, as it relates to employee beach
16 access. I'd like to revisit that. As well as there
17 has been discussion about the safety pier at Burt
18 Cedar, I would like to see whether or not that's
19 even allowed under the beach deed.

20 And then would also like to discuss with
21 them, we know that the Hyatt is going to be
22 undergoing construction this summer, and under
23 Ordinance 7, guests of hotels have access to our
24 beaches, and so I think it would be appropriate to
25 discuss with beach counsel how best to accommodate

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1 that, not only the guests at the Hyatt, but I
2 believe it also impacts the Hyatt Residence Club.
3 I'd like to get a high better understanding -- ask
4 the Board's permission to reach out to our beach
5 counsel to look into those topics.
6 The fourth one is we had not had a
7 GM/Director of Golf for six months, and I'm not sure
8 if that is something that we need to provide
9 staff -- board direction to staff or if staff can
10 just go ahead and start that recruitment process.
11 But given that the golf season is fast approaching,
12 I think that is a critical position that needs to be
13 filled.
14 The fifth item -- and Mick had touched on
15 this -- was to take up elimination of transcription
16 of meeting minutes by the court reporter. That
17 would actually save us between \$25,000 and \$35,000
18 a year. If we can bring that back in house and have
19 simple summaries of the Board meetings that comply
20 with statutory requirements.
21 The sixth item would be to have an update
22 on the Beach House and next steps.
23 And then the seventh item -- and,
24 unfortunately, it's very relevant with the fires
25 that are happening down in Southern California -- we

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1 proposed by non-board members. I think that's an
2 absolutely ludicrous suggestion. I think the whole
3 interview process would be completed tainted. I'd
4 welcome general counsel's views on that as well.
5 MR. RUDIN: I'm not sure that comment is
6 germane to placement of items on the long range
7 calendar, so I'm not going to comment on those
8 issues in public.
9 CHAIR TONKING: Great. And we will make
10 sure before any agenda items are placed on the
11 calendar that we will -- or for on the agenda that
12 legal has reviewed them, Trustee Tulloch.
13 Do you have any long range items that you
14 would like to add?
15 TRUSTEE TULLOCH: No, I'm good. I'm not
16 just trying to undo all the work of previous boards.
17 I'm trying to the right thing.
18 CHAIR TONKING: Okay. Thank you.
19 TRUSTEE JEZYCKI: One of things that I've
20 been very vocal about that I would like to follow up
21 on is the civility and decorum, somebody had
22 mentioned Open Meeting Law at beginning of the
23 meeting. Yes, we did have our training, and because
24 of that it was very enlightening, learned that some
25 things were done incorrectly, and we need to be

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1 have the North Lake Tahoe Fire Protection District
2 agreement, and I know that counsel and staff had
3 been working with the Fire District to -- on that
4 agreement. I'd like to bring that -- have that be
5 brought back sooner -- much sooner than later. I
6 know there's a cap -- or there has been a historical
7 cap of up to \$200,000, that the District, then, is
8 leveraged for grants of up a million dollars for
9 vegetation management and wildfire mitigation, and I
10 would like to explore whether or not increasing that
11 contribution by IVGID can help leverage for
12 additional grants that can accelerate the wildfire
13 mitigation efforts around the community here that I
14 would think would have a positive impact on, not
15 only the insurance costs that everyone is bearing,
16 but also protect this community even more.
17 Those are my seven items.
18 CHAIR TONKING: Anyone else have items?
19 TRUSTEE TULLOCH: I'm not trying to
20 satisfy certain sections of the community. I'm not
21 going to add to that.
22 I think some of these proposals are
23 absolutely ridiculous. I'm not sure how we can
24 appoint Mr. Harrison when it's -- when the interview
25 has been carried out by non-board members and

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1 careful not to do them.
2 But also that we have the capability and
3 the responsibility, in my mind, to make sure that
4 these meetings are mutually respectful and that we
5 can create a sense of ground rules, if you will,
6 Sergio, for lack of a better term, and I'd like to
7 get that started so that we are not creating
8 opportunities, and it's somewhat linked to the
9 verbatim transcriptions, some of these things that
10 I'm reading in memos that are submitted to this
11 board, I'm very surprise have not had litigious
12 outcomes, and, not to mention, the \$6 per page for
13 the transcriptions.
14 Back to the civility and decorum, I think
15 we are better, we can do better, and there is room
16 in the Open Meeting Law to provide some boundaries
17 for what is acceptable and productive in comments.
18 I would like to put that -- either have a
19 conversation with you directly before we bring it to
20 the Board, but that's very important to me. That's
21 one of my items.
22 The Beach House was already mentioned. In
23 addition to the Beach House, I would want to make
24 sure that we include the bar and the -- I call it a
25 "clam shell" for the music that we have there.

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1 Boat parking, I think this would be a
 2 win/win/win for our community. I'd like to see that
 3 on there. We own that strip up Ski Way, why not
 4 monetize it and have people pay a monthly fee to get
 5 the trailers and boats off of our streets which the
 6 community has been screaming quite loudly about
 7 every year.

8 I would like to see that we revisit the
 9 damaged relationships for funds, donors, grants. I
 10 think we're missing out on a lot of opportunities.
 11 And in speaking with some people from the county as
 12 well, I think that if we can re-nurture those
 13 relationships, reestablish and nurture them, that we
 14 will be in a much better position to be in the
 15 driver's seat to call some of the shots from the
 16 county, not necessary directly related but
 17 indirectly, like the transportation hub and so
 18 forth. Rather than things being done to us as a
 19 community, I'd like to make sure that we have those
 20 relationships in place to make sure that we can
 21 access and repair some of those relationships.

22 With the Hyatt closing, I think I would
 23 like to see staff delve into how we might leverage
 24 our amenities for some of the income opportunities
 25 that the Hyatt is giving up and canceling. If we

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1 could -- whether it's weddings or other events, how
 2 can we leverage that for our community's benefit.

3 And also board operational efficiencies
 4 was on my list.

5 And the last one is a strategic plan. I
 6 see it on here, but I would like to raise that more
 7 to the top, if we can. I think we really need to
 8 set out where we will be navigating and with the
 9 time frames and how we're going to fund these
 10 things, I think that's of utmost importance.

11 Those would be some, among some others, of
 12 my list.

13 CHAIR TONKING: Thank you.

14 TRUSTEE HOMAN: Just to leverage off of
 15 what -- sorry. Let me go back to my first one.

16 Can we put an item on the agenda to talk
 17 about meeting formality? Because do we have to say
 18 "Trustee, General," can we call people by names?
 19 That would be my first item for making the meetings
 20 more efficient.

21 In addition to that, touching on
 22 Michelle's point on the strategy, my observation is
 23 that the facility fee kind of came in at the very
 24 end of the budget discussion in the past, and I
 25 would like to accelerate that because I think the

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1 strategic plan, and in particular the long-term
 2 capital strategic plan, is a critical part -- it's a
 3 critical thing that we need to address because I
 4 think, frankly, we've done a disservice by looking
 5 more recently at facility on a year-by-year basis.
 6 I think we need a long-term plan for what kind of
 7 capital we need, and we need to set a facility fee
 8 based upon that long-term plan.

9 So to the extent that you can work that
 10 into the budget workshops to accelerate that more to
 11 the front end, it's -- I don't think we can do a
 12 current year operating budget without having a
 13 strategic long-term plan.

14 I'm not sure -- and these aren't
 15 priorities, you put them on when you think you need
 16 them on, but the pricing policy, the versions, I
 17 don't even know where that was at, if it got passed
 18 or not. If it hasn't, I'd like that to come back --
 19 if it has passed, I'd like it to come back. If it
 20 hasn't, I'd like to readdress the draft. In my
 21 mind, it puts handcuffs on the venue managers and
 22 how they should be operating and how they should be
 23 pricing their product to maximize their revenue. I
 24 think we had a very restrictive view of that.

25 Related -- I guess kind of related to

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1 timing, I would like to see us get the golf thing
 2 done before May this year. I think we did an
 3 incredible disservice to the community and to the
 4 golf staff. I think we probably missed out on a lot
 5 of business. I know we lost out on a lot of
 6 business because I talked to the general manager up
 7 there who said we were having to turn away business
 8 because they didn't have rates. We need to get that
 9 set early, so I'd like to get that sooner this year
 10 than last year.

11 I think that's it.

12 MR. BANDELIN: I think the agenda item
 13 covers the appropriateness of asking counsel of the
 14 statutory requirements for content of meeting
 15 minutes within the packet, so if we get an opinion,
 16 then we could help move this along that the -- that
 17 this is what the trustees were speaking to.

18 MS. HERRON: And also I want to let you
 19 know that in 3.1.0, the draft, there is a proposal
 20 about meeting minutes, so we will cover that in
 21 there, as well packet material. We're kind of
 22 codifying that to action meeting minutes, but we
 23 needed to make that change before we can make that
 24 change.

25 CHAIR TONKING: That make sense.

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1 MR. RUDIN: There was some discussion
 2 about code of conduct. Typically, most agencies
 3 will have that in the same sort of policy that
 4 governs their conduct of meetings, so policy 310
 5 would be the appropriate place to raise those issues
 6 such as meeting formality as well.

7 CHAIR TONKING: If you would want to work
 8 with what that would look like, that could be added
 9 to 3.1.0.

10 MS. HERRON: We do have a code of conduct
 11 that is out on the website that the Board adopted
 12 for itself.

13 CHAIR TONKING: Maybe we bring that back.

14 MS. HERRON: Bring that back, maybe join
 15 it up with 3.1, and I'd be happy to work with you.

16 TRUSTEE HOMAN: One more question on that
 17 3.0.1, will you be looking at the decision authority
 18 component of that as well? And what I'm getting
 19 at -- again, I'm going for how do we operate more
 20 effectively -- is it time to revisit we have to have
 21 a trustee review every single contract, do we have
 22 to have all those contracts included? Can we get to
 23 something more simplified that says -- the Board
 24 helps set the operating budget for the year, as long
 25 as you're operating within that budget, why are

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1 all contracts to come to the Board, and that is
 2 really the main language and the reason why staff
 3 are bringing all contracts to the Board.

4 CHAIR TONKING: Are there any additional
 5 long range calendar items?

6 The only one I have that wasn't mentioned
 7 is in compliance with 15.1.0, I feel like the Audit
 8 Committee would probably like some at-large members,
 9 so that could be, I believe, at the end of February,
 10 beginning of March, I don't remember the exact date
 11 of 15.1.0, so we just have to make sure we're in
 12 compliance, as well as, then, I think the Board
 13 members are up then too. So whatever 15.1.0 says,
 14 we just want to make sure that we get that noticed
 15 and then can have people on the Audit Committee.

16 And then the only thing is on the budget
 17 workshop, I think that's a great time to talk, the
 18 pricing, make sure we have the comparisons to prior
 19 year, and then central service allocation as well
 20 included in that workshop. I'll work with staff on
 21 those ideas.

22 Anything else?

23 MR. BANDELIN: Just right now with timing
 24 and the staff, our preference is to -- the first
 25 workshop is to include kind of a capital program,

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1 we -- why do we have \$2- and \$3,000 items on the
 2 agenda?

3 I want to get -- my preference, I don't
 4 know about the rest of these board members, but I'd
 5 like to revisit streamlining that process and
 6 allowing staff to do their job, provided it's within
 7 the overall budget guidelines that are set by the
 8 Board, along with a decision authority which kind of
 9 gives -- which the Board grants the GM up to this
 10 amount, as long as it's in the budget, you go ahead
 11 and do it. Then, I guess, below that there's a GM
 12 delegation that further pushes that down that we
 13 probably don't need to be involved with.

14 MS. HERRON: There are some applicable
 15 NRSs that I will work with counsel on making sure
 16 that those are in there. And then what you just
 17 spoken about, we can actually add that into the
 18 draft, sure.

19 MR. RUDIN: Yeah, that is an appropriate
 20 discussion with respect to Board Policy 3.10,
 21 because there is already delegation to the General
 22 Manager. And Board Policies 21.10 regarding the
 23 purchasing policy for good and services and 2120
 24 regarding Public Works contracts, there's an
 25 inconsistent provision of policy 310 that requires

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1 capital project summary to start with. And then
 2 meeting with the team yesterday, we wouldn't be able
 3 to bring the -- all the budget assumptions, sources
 4 and uses, and executive summaries for each
 5 department by the last meeting in January. We will
 6 follow up, but we think we can put together a nice
 7 discussion workshop with the 5-, 10-year capital
 8 program and project to be able to have a nice
 9 discussion and maybe get some insight from the Board
 10 of Trustees.

11 CHAIR TONKING: The budget workshop is
 12 only going to be that maybe we talk about -- I know
 13 that, Ray, you work a little late, but talk about
 14 maybe just pushing it to January 29th and start a
 15 little bit earlier and run through that so we're not
 16 having board meetings, as was mentioned.

17 MS. HERRON: Just to confirm, we're going
 18 to have a meeting on the 16th, which is a special
 19 meeting.

20 And of your seven items, Trustee Noble,
 21 the special meeting, I'm assuming the top two?

22 TRUSTEE NOBLE: (Inaudible response).

23 MS. HERRON: Okay.

24 And then what we will do is we will take
 25 the next ones and possibly move the rest of these

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1 and the budget workshop down to the 29th.

2 We will take the 29th's items and we

3 will -- if they don't fit into the budget workshop,

4 we will definitely put those in later on. We will

5 get to those, those aren't quite as critical.

6 And then I just want to kind of clarify

7 something, your meetings are the second and

8 fourth -- the second and last Wednesday, that is how

9 they have historically been, and if you look at the

10 calendar, that's what we did going forward. January

11 was kind of to give a sense of urgency, so I guess

12 we accomplished our mission.

13 And then if -- on the 29th, what time did

14 you want the 16th meeting to start?

15 TRUSTEE NOBLE: I believe in the email

16 that Ms. White sent out, it was three o'clock on the

17 16th.

18 MS. HERRON: Would you like to start your

19 29th meeting -- because now we're doing away with

20 the 22nd -- a little earlier?

21 CHAIR TONKING: Let's see if Heidi can

22 reach out to trustees and make sure, knowing that

23 some are working, when they can get here. But if we

24 can start a little earlier, that would be great.

25 MS. HERRON: I don't think we have

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1 anything else. Thank you.

2 CHAIR TONKING: That closes out item H 4.

3 That brings us to item H 5.

4 H 5. AC Chairman Report

5 CHAIR TONKING: Review and discuss the

6 Audit Committee chairman report on the 2023

7 look-back project and the 31 memorandums from Mr.

8 Cliff Dobler. Requesting trustee, Audit Committee

9 chairman Raymond Tulloch. This can be found on

10 pages 237 to 238 in your board packets.

11 TRUSTEE TULLOCH: I don't think this needs

12 too much introduction. Mr. Homan's very familiar

13 with this, having been involved before he jumped

14 ship from the Audit Committee, he was involved in

15 this. Mr. Dobler spent a lot of time and effort in

16 preparing 31 different memos detailing issues that

17 he identified, researched in connection with

18 reporting in the prior year ACFRs.

19 The prior AC chair, Mr. Nolet, Chris

20 Nolet, proposed to the Board of Trustees and the

21 director of finance that a comprehensive look-back

22 project would be carried out with Mr. Nolet, Mr.

23 Homan, and Mr. Dobler.

24 There was a significant amount of work

25 done officially from mid March through early June,

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1 2023. The project was then paused and some of the

2 work was then passed across from Mr. Navazio to do.

3 During this period, Mr. Homan left the Audit

4 Committee and left the team.

5 There was some reports done, nothing

6 formally presented -- none of these reports formally

7 presented to the Audit Committee, so the Audit

8 Committee's been sitting with this in limbo. The

9 real question is whether these -- has the Audit

10 Committee decided that this should be passed to the

11 Board? It's arguable whether this should have gone

12 to the Board or whether it should have just remained

13 just part of the Audit Committee independent. I

14 don't have any views on that.

15 I think the question is there was a lot of

16 issues raised. I think there's about 10 million of

17 incorrect reporting, so just looking for direction

18 from the Board. The Audit Committee asked for

19 direction from the Board what should be done with

20 this.

21 TRUSTEE HOMAN: First a question, because

22 I've got some -- I've actually learned some things

23 over the last couple of days, part of which was

24 generated by an email that was sent to all the Board

25 and GM from Mr. Dobler. I was very careful not to

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1 respond to all because I didn't want to violate Open

2 Meeting Laws. I think that exchange had some good

3 information.

4 Is it okay for me to read that exchange?

5 I think it adds some good context to where we're at

6 and also maybe some misunderstandings.

7 MR. RUDIN: We should also make copies of

8 that correspondence available as supplemental

9 meeting material.

10 TRUSTEE HOMAN: Yeah. I am happy to do

11 that.

12 So, as I mentioned, Mr. Dobler wrote an

13 email to the Board copying the Audit Committee, the

14 General Manager, expressing his frustration and

15 displeasure with how things were going. And I wrote

16 a reply to him.

17 First of all, to clarify, there's not 31

18 memos; there's 28 officially cataloged. As I went

19 through that 28 again to refresh myself, there's a

20 couple of attachments which were prior memos, so

21 maybe you get up to 31, but there was not 31.

22 And in addition, in that email, Mr. Dobler

23 attached a separate document detailing the

24 10 million or so of additional things that he wanted

25 to address.

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1 So I will read, first, my response to him,
2 and then his reply back, which gave me some new
3 learnings:
4 "Cliff, good timing. I've actually spent
5 virtually every free hour of my time over the last
6 ten days going over both initial memos you, Chris,
7 and I worked through and your supplemental June 23rd
8 memo, including a line-by-line review of every item
9 in the 20-plus pages of exhibits.
10 "I've talked with staff and venue managers
11 about various items; I've also shared portions of my
12 work with Chris. I recently provided the accounting
13 and finance staff with a list of questions that need
14 to be addressed before finalizing the 2024 ACFR.
15 "There are likely some amounts that will
16 need to be written off, but they are nowhere near
17 the figures you are throwing around. As I reviewed
18 the detail behind the 10 million in your June 23rd
19 memo and related schedules, the majority of the
20 amounts included therein are either comprised of,
21 (1), repeat items from the 29, 28 memos that we
22 discussed and are in the process of being resolved,
23 (2), amounts that have been written off either as
24 part of a large cleanup in 2019 or in subsequent
25 years, (3), amounts that were capitalized prior to

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1 Accounting rules are often not black and white, and
2 while Moss Adams may have made recommendations to
3 District policies, the existing policies employed by
4 the District were largely acceptable at the time.
5 "Further, when IVGID did change from their
6 existing policies to more closely align with certain
7 of Moss Adams suggestions, such a change from one
8 accepted policy to a preferred policy is often
9 handled perspectively; it does not render historical
10 accounting as erroneous.
11 "You also need to avoid blindly applying
12 Moss Adams' observations to specific projects.
13 Regarding major improvements to projects, it's
14 completely appropriate to look at the nature of the
15 improvements. Many major improvement projects do,
16 in fact, qualify for capitalization.
17 "Second, it's completely inappropriate and
18 reckless to conclude on the appropriateness of
19 capital versus expense simple based on a two- to
20 three-word descriptor in a ledger or posting. One
21 has to actually consider the nature of the spending
22 and go deeper than what you find in a typical PRR."
23 So that just gives you a little bit of
24 flavor for the work that I've done. And I've
25 provided questions to staff to try to get this

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1 2014 and hence largely depreciated, or (4), that
2 represent valid capital spending, either valid new
3 assets, replacement of assets or components of
4 assets that have been fully depreciated.
5 "At this point, I'm not seeing anything
6 material enough that would warrant restatement of
7 previously issued statements in '22 or '23. Having
8 said that, my work is still ongoing.
9 "The plan would be to have a summary for
10 both the Audit Committee and the Board for the ACFRs
11 issued. That summary may not completely close out
12 every single item, but that plan is to have
13 adequately reviewed all items that could have a
14 material impact on the 2024 ACFR."
15 I'll skip forward here:
16 "Like you, I feel strongly that we need to
17 address the issues and have accurate financials.
18 And I have repeatedly given you credit for
19 uncovering some capitalization issues in the past
20 that led to adjustments to additional reporting.
21 However, as I get further into the (inaudible) of
22 your many assertions, I find that many of them lack
23 merit due to one of two shortcomings.
24 "One of those is taking prior
25 recommendations of Moss Adams out of context.

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1 resolved.
2 What I found educational was the response
3 from Mr. Dobler this morning:
4 "It was suggested by the Board that Moss
5 Adams review for capitalization be used as the
6 guideline in determining potential writeoffs. I do
7 not disagree that former policies were in place and
8 used by IVGID staff. That, however, was not the
9 point of the work I was asked to do.
10 "The work was to determine if Moss Adams'
11 suggestions were applied, what would potential
12 writeoff be?"
13 Well, that is completely inappropriate.
14 Okay? If the Board gave Cliff Dobler that
15 direction, they did the community a disservice, they
16 did the staff a disservice, they did Mr. Dobler a
17 disservice because that's not what you do.
18 If accounting rules were in place and they
19 were acceptable going back in history and staff
20 followed those, that's fine. You cannot and you
21 should not look at newly adopted policies and use
22 those newly adopted policies to go back to 2015 and
23 beyond and figure out: What would have been
24 expensed if we had applied those policies?
25 My point being that's a learning to me.

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1 Now having said, that I've looked at the 10 million,
 2 and I have drafted -- and I have provided staff --
 3 there are some things in that schedule that I had
 4 questions about, and so I have provided a list of,
 5 you know, in addition to the seven items that were
 6 still open on the 28th, I think I provided probably
 7 15 to 20 additional questions to staff to say, hey,
 8 let's look into this item, let's try to resolve
 9 these before we issue the ACFR.
 10 I think these are isolated, and I'm
 11 hopeful that staff can get at them very quickly.
 12 And, yes, we may -- as get through all this, we may
 13 have some writeoffs. It may approach an amount that
 14 we conclude that we should adjust the beginning
 15 balances so that we've got a clean start for this
 16 year, but we won't know that.
 17 And I have purposely not asked staff to
 18 get that done immediately because I want them to get
 19 everything to the auditors first. The auditors go
 20 off and do that work, and then we can kind of circle
 21 back on these items and figure out, okay, are there
 22 adjustments that we need to make to get these things
 23 resolved.
 24 That's my summary.
 25 CHAIR TONKING: Thank you for doing that.

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1 Any follow-up conversation on this?
 2 TRUSTEE TULLOCH: Thank you, Mr. Homan.
 3 That's a good summary. I'm not aware of any Board
 4 direction to Mr. Dobler to that affect. I'll bet
 5 yourself and Mr. Nolet would know better, having
 6 worked with that.
 7 That seems slightly strange. I'm
 8 certainly not aware of any Board direction or any
 9 Audit Committee Direction on that.
 10 CHAIR TONKING: I think for context, those
 11 had some grown over a series of time and then had
 12 been asked by the Audit Committee, while he was on
 13 it, to then have those investigated, and that's how
 14 we ended up with those memos all in one place.
 15 TRUSTEE HOMAN: Regardless of whether that
 16 direction came from the Board or whether Mr. Dobler
 17 took that upon himself, it was the wrong approach to
 18 take. It's impacting how I look through all of
 19 these items.
 20 TRUSTEE TULLOCH: Understood and no
 21 disagreement from me on that. I think it's the
 22 policies at the time and to make sure that they were
 23 compliance with GAAP or GASB at the time.
 24 CHAIR TONKING: Do I have any other
 25 conversation on there? Otherwise, I have an idea

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1 for next steps.
 2 I would suggest, then, you -- since you,
 3 Mr. Homan, are also on the Audit Committee, that you
 4 and Trustee Tulloch can work to create -- or not
 5 together, but when you guys are on the Audit
 6 Committee, we can work to have that as an agenda
 7 item to walk through so everyone can get up to date
 8 and then report back to the Board.
 9 Does everyone think that is a viable plan?
 10 Great. That closes out item H 5.
 11 I. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS
 12 CHAIR TONKING: Item I, redactions for
 13 pending public records requests, I don't think we
 14 have any. Do we need to keep that on the agenda?
 15 MR. RUDIN: I will send an email to the
 16 Board recommending some policy changes to the
 17 District's Public Records Act policy and process,
 18 including whether or not the Board continues to see
 19 redactions as a collective board.
 20 CHAIR TONKING: Great. Thank you. Item
 21 J.
 22 J. BOARD OF TRUSTEE UPDATES
 23 CHAIR TONKING: Does anyone have any
 24 updates?
 25 TRUSTEE NOBLE: This would be more just an

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1 update, but a response to one of the public
 2 commenters about the ice skating rink.
 3 A little over a year ago, the
 4 then-director of parks and rec was working on
 5 bringing an item before the Board to accept a
 6 donation from the Incline Ice Foundation for the ice
 7 rink. The chair at the time did not allow that to
 8 be presented to the Board.
 9 It's my understanding that the donors
 10 approached UNR to see if they would be interested,
 11 and it's my understanding that they are continuing
 12 to discuss the possibility of hosting an ice rink at
 13 the lake campus here. And it's also my
 14 understanding that they are hoping to do that before
 15 the end of the season this year, and if that's not
 16 possible, they are going to work as much as possible
 17 to get it up and running for next season.
 18 Things may have changed since I was last
 19 updated, that was about two weeks ago, but that is
 20 what I am ware of at this point. If something
 21 changes on that, I will provide another update to
 22 the Board.
 23 CHAIR TONKING: Any other updates to the
 24 Board?
 25 TRUSTEE JEZYCKI: I just wanted to

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1 acknowledge the Diamond Peak ski team. I don't know
 2 if it's after being elected and looking at things
 3 through a different lens or I try to be a visitor, I
 4 tried to look at all these different ways, but from
 5 opening day to the chaos of what is the holiday
 6 season up here, the parking looked like it was
 7 running smoothly, the shuttles, the staff were
 8 extraordinarily friendly. Just watching them
 9 interact, just from afar, it was -- it really made
 10 me proud of our wonderful amenity. Clearly,
 11 Mr. Bandelin is doing a great job up there, and he's
 12 got a great team that he's sharing that type of
 13 expected culture with, and it was really nice to
 14 see.

15 My hats off to the Diamond Peak team for
 16 making us all look good, actually, and giving us a
 17 wonderful, wonderful venue to enjoy.

18 CHAIR TONKING: Any other updates?
 19 That closes out item J. That brings us to
 20 item K.

21 K. FINAL PUBLIC COMMENTS

22 CHAIR TONKING: Do we have any public
 23 comments in the room?
 24 There are none in the room. Do we have
 25 any online?

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1 one our two projects a year.

2 Now, what my concern is is if you look at
 3 what happened at the Rec Center, there's about 40
 4 items that need to be done, and you got some
 5 logistic problems you gotta deal with, especially
 6 the air-conditioning. And also the thing that I
 7 find remarkable is the DOWL report that we spent
 8 \$400,000 on to assess our water and sewer systems,
 9 they came back said, This very next year, we should
 10 spend around \$31 million.

11 Now, that was given to the Board and put
 12 on the shelf in about three minutes. Now,
 13 \$31 million is \$31 million, and within that, there
 14 was probably six our seven projects that they
 15 suggested getting done.

16 My thought is is why would you have a
 17 consultant to give you some guidelines and then not
 18 even consider them? When I take a look at the long
 19 range calendar, I see nothing from the engineering
 20 department about getting these projects in line or
 21 bringing it to the Board, here's our plan to get
 22 these projects done.

23 It's going to go nowhere. So unless you
 24 get some quality people like me that can get things
 25 done, you're just going to get backed up more and

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1 MR. BELOTE: We do have two currently in
 2 queue.

3 MS. KNAAK: Hi. Yolanda Knaak.
 4 You know, I am very concerned about David
 5 Noble bringing out the idea of getting rid of our
 6 current GM, and I feel like he's not interested in
 7 giving our new GM a fair shake. So, anyway, I hope
 8 that whole board makes a decision keep GM Kent
 9 Walrack.

10 Thank you very much.

11 MR. DOBLER: This is Cliff Dobler.
 12 I'm going to stay away from Noble --
 13 Homan's comments, but here's something I think is
 14 much more important. I've been pretty actively
 15 involved in IVGID for about seven years, and my
 16 expertise is in development, real estate
 17 development, maintaining assets throughout the
 18 United States of America.

19 We don't have the ability to do what needs
 20 to be done with the current staff. If you take a
 21 look at the last five to seven years, the amount
 22 that was provided for capital projects in the budget
 23 and the amount that was actually spent was around 20
 24 percent. And even Winquest told me, At the end of
 25 the day, they were not capable of doing more than

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1 more and more and more, and we'll be just like the
 2 pipeline, ten years later, costs double, and we're
 3 still working on it. We need to really take a look
 4 at that engineering department because I don't think
 5 it's set up right at all.

6 Thank you very much. Bye.

7 MR. BELOTE: That was the last caller in
 8 the queue, Chair.

9 CHAIR TONKING: That ends item K, final
 10 public comments.

11 L. ADJOURNMENT

12 CHAIR TONKING: The Board of Trustees
 13 meeting is ending at 8:01 p.m.
 14 (Meeting ended at 8:01 p.m.)
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 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 January 8, 2025, 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 97 pages,
14 inclusive.

15 DATED: At Reno, Nevada, this 13th day of
16 January, 2025.

17

18 /s/ Brandi Ann Vianney Smith

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20 BRANDI ANN VIANNEY SMITH

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yep [1] 45/4
yes [15] 20/23 20/24 34/13 38/23 39/1 42/11 42/14 50/3 50/3 50/6 53/22 53/23 56/23 71/23 89/12
yesterday [3] 35/10 41/9 80/2
yet [1] 20/16
Yolanda [2] 20/19 94/3
you [191]
you'll [1] 12/21
you're [13] 10/15 12/24 14/6 14/9 16/19 32/20 32/24 34/8 58/3 62/17 66/23 77/25 95/25
you've [2] 19/21 34/4
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your [35] 8/12 10/8 10/16 11/11 11/15 11/24 12/24 14/7 16/2 18/25 19/23 25/2 31/7 31/8 34/17 36/13 40/3 40/13 41/8 47/19 60/16 61/5 61/8 61/19 61/22 64/20 67/17 68/4 80/20 81/7 81/18 82/10 85/7 85/18 86/22
yourself [1] 90/5
yourselves [1] 11/23
youth [1] 18/18
Z
zero [4] 12/18 24/15 46/9 47/11
zero-based [1] 12/18
Zoom [3] 1/11 43/6 97/8

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 60

Invoice Date: January 13, 2025

Payment Due: January 31, 2025

Amount Due (USD): \$932.00

Items	Quantity	Price	Amount
Appearance fee January 8, 2025 BOT meeting	1	\$350.00	\$350.00
Per page fee January 8, 2025 BOT meeting	97	\$6.00	\$582.00

Total: \$932.00

Amount Due (USD): \$932.00

homan4ivgid@gmail.com

From: cfdobler@aol.com
Sent: Wednesday, January 8, 2025 5:59 AM
To: homan4ivgid@gmail.com
Subject: Re: The runaround on the 2023 look-back project

It was suggested by the Board that Moss Adams review for capitalization be used as a guideline in determining potential chargeoffs. I do not disagree that former policies were in place and used by IVGID staff. That however was not the point of the work I was asked to do. The work was to determine if Moss Adams suggestions were applied what would be the potential writeoff.

I suggest that you do not have any idea of how much was depreciated and I have disclosed that. I suggest that you consider my application of chargeoffs to be somewhat solid as I have been on watch over the past seven years and capital projects were my priority. Review my past memos.

With that in mind you will do what you want and so be it.

Cliff

On Tuesday, January 7, 2025 at 01:30:49 PM PST, homan4ivgid@gmail.com <homan4ivgid@gmail.com> wrote:

Cliff – good timing. I have actually spent virtually every free hour of my time over the last 10 days going over both the initial memos you, Chris and I worked through and your supplemental June 23 memo, including a line by line review of every item in the 20-plus pages of exhibits. I have talked to staff and venue managers about the various items. I have also shared portions of my work with Chris. I recently provided the accounting and finance staff with a list of questions that need to be addressed before finalizing the 2024 ACFR.

There are likely some amounts that will need to be written off. But They are nowhere close to the figures you are throwing around. As I reviewed the detail behind the \$10 million in your June 23 memo and related schedules, the majority of the amounts included therein are comprised of 1) repeat items from the 29 memos we have discussed and are in the process of being resolved, 2) amounts that have been written off either as part of a large clean up in 2019 or in subsequent years, 3) amounts that were capitalized prior to 2014 and hence largely depreciated, or 4) that represent valid capital spending (either valid new assets or replacement of assets or components of assets that have been fully depreciated).

At this point, I am not seeing anything material enough that would warrant a restatement of previously issued statements in 2022 or 2023. Having said that, my work is still ongoing. The plan would be to have a summary for both the Audit committee and the board before the ACFR is issued. That summary may not completely close out every single item, but the plan is to have adequately reviewed all items that could have a material impact on the 2024 ACFR.

One final point. I wanted to make it clear that as a concerned citizen up to January 5 and as a Trustee over the last few days, I don't view it as my responsibility to perform the detailed analysis I find myself buried in. But I also realize that staff has absolutely no capacity to perform this work in a timely manner due to other priorities and commitments they're working with. Like you, I feel strongly that we need to address the issues and have accurate financials. And I have repeatedly given you credit for uncovering some capitalization issues in the past that lead to adjustments to the district's reporting. However, as I get further into the details of many of your assertions, I'm finding that many of them lack merit due to one of 2 shortcomings.

One of those is taking prior recommendations of Moss Adams out of context. Accounting rules are often not black and white, and while Moss Adams may have made recommendations to change district policies, the existing policies employed by the district were largely acceptable at the time. Further, when IVGID did change from their existing policies to more closely align with certain of the Moss Adams suggestions, such a change (from one accepted policy to a preferred policy) is often handled prospectively. It does not render the historical accounting as erroneous. You also need to avoid blindly applying Moss Adams observations to specific projects. Regarding major improvements to projects, it is completely appropriate to look at the nature of the improvements. Many major improvement projects do in fact qualify for capitalization.

Second, it is completely inappropriate and reckless to conclude on the appropriateness of capital vs expense simply based on a 2-3 word descriptor in a ledger or posting. One has to actually consider the nature of the spending and go deeper than what you will find in a typical PRR.]

I simply pass these last 2 observations to you because repeated assertions made without the benefit of deep knowledge of the accounting rules, how they're actually being applied, or without the benefit of a deeper dive into the specifics, has the effect of reducing or eliminating your credibility. We should collectively strive for a constructive dialogue based on actual facts rather than half informed conjecture.

Regards,

Mick

From: Chris Nolet <cnolet99@gmail.com>

Sent: Tuesday, January 7, 2025 11:23 AM

To: cfdobler@aol.com

Cc: Tulloch Ray <tulloch_trustee@ivgid.org>; Mick <homan4ivgid@gmail.com>; Tonking Michaela <tonking_trustee@ivgid.org>; Noble Dave <noble_trustee@ivgid.org>; Michelle <jezycki4ivgid@gmail.com>; Kent Walrack <kwalrack@outlook.com>; Vito Brandle <brandle_audit@ivgid.org>

Subject: Re: The runaround on the 2023 look-back project

Cliff - I did take action with respect to your June '23 memo and attached excel file. See page 3 of my January 23, 2024 Look Back Project Memo, and specifically my reference on page 3 to Folder 1. Beyond that, I have no knowledge what action, if any, was taken by District Staff, our forensic due diligence auditor, or DF.

Chris

On Tue, Jan 7, 2025 at 10:15 AM cfdobler@aol.com <cfdobler@aol.com> wrote:

While it is quite interesting that Mr. Tullock continues to toss around closure of the project but actually does nothing.

His January 8, 2025 memo to the Board indicates that in paragraph #3 "The TEAM made very good progress in making recommendations for closing out a majority of the matters". **There were NO recommendations made which could be acted upon.** If so, where are they? In many cases, charge offs or proper disclosure was required. Did anyone on the audit committee communicate any recommendations to the Board or Staff? NO. Mr. Navazio was to do a followup on each subject but it was unclear whether he would disagree (as so many times in the past). It was never his responsibility but the work was dumped in his lap. He did nothing.

Most amazing is the last memo I wrote dated June 13, 2023 to Mr. Nolet (Attached). Extensive and time consuming work was conducted. The memo explored all capital costs from 2015 to 2022 wherein certain costs should probably be charged off as expenses. The amount was a staggering \$10,761,774 prior to accumulated depreciation. A prior period adjustment would be required. This memo was never presented to the "TEAM" was ever put on an Audit Committee agenda nor provided to staff. Mr. Nolet was well aware of the memo but took no action. He resigned from the committee in January 2024 which was seven months later. Mr. Nolet claims that he provided the information to Mr. Magee who in turn sent it to Rubin Brown. Nothing was done. As of this date the item has been on several Audit Committee agendas but no action was taken.

At the 12-19-2024 audit committee meeting Vito Brandle, a committee member, suggested that committee members sit in a room and go through each memo and provide the Board with Audit Committee recommendations on each item. This was agreed to. Now three weeks later Mr. Tulloch is suggesting **"The AC therefore request that the Board of Trustees provide direction to the new Audit Committee on whether further work should be undertaken on these issues to provide closure"**.

Apparently the Board should decide the action. This, of course, is contrary to the Audit Committee policy where independence was to be the key.

This is certainly a coverup, with the hope that the memos would be buried. Two years have gone by with nothing more than a runaround has been provided.

I will speak to this at the Committee on Local Government Finance meeting on January 9, 2025.

This is an atrocity

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD’S REGULAR JANUARY 8,
2025 MEETING – AGENDA ITEMS F(1) – HUMAN RESOURCES
DIRECTOR ERIN FEORE’S WASTEFUL AND UNNECESSARY
EXPENDITURE OF DISTRICT ASSETS ON MATTERS
OVER WHICH IT HAS NOT LEGITIMATE INTEREST
WHICH UNNECESSARILY COSTS LOCAL PARCEL
OWNERS THOUSANDS OF DOLLARS**

Introduction: Well here’s yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, and a flagrant disregard for the financial sustainability of the District via the involuntary costs assessed local parcel owners. This time it’s Erin Feore’s deployment of District assets to the Washoe County School District’s (“WCSD’s”) Incline Middle School’s student education insofar as future employment is concerned. And that’s the purpose of this written statement.

My January 8, 2025 E-Mail to The New Board²: On January 8, 2025 I sent the new Board an e-mail bringing members’ attention to Ms. Feore’s deployment of District assets to a “partnership” never brought to the attention of the Board with the Middle School. Demonstrating her lack of knowledge as to what a general improvement district (“GID”) really is, and what powers it may legitimately exercise. Rather than recounting the substance of my comments, I refer the reader to said Exhibit “A.”

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent. over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their Recreation (“RFF”) and Beach (“BFF”) Facility Fees are concerned. All because employees like Erin Foere don’t understand who they are working for, and how it differs from the public agency she used to work for, and the ends justify the means. As I’ve pointed out so many times before, these examples are all “red flags” of a criminal syndicate³. And you

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).”

wonder why your RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Besides forthwithly taking the action requested (termination of this so called "partnership" with the Middle School), I must ask when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) states that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees...is not complying with the provisions of...any...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex 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 appointment of a receiver... or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we're not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

EXHIBIT "A"

Jan 8, 2025 BOT Meeting - Agenda Item F(1) - More Evidence Your Staff Waste Local Parcel Owners' Rec Fee - They Don't Know What a GID is, They Don't Know What Their Legitimate Duties Are, And They Don't Care. AKA Monthly Status Reports

From: <s4s@ix.netcom.com>
To: "Noble Dave" <noble_trustee@ivgid.org>
Cc: "Tonking Michaela" <tonking_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Mick" <homan4ivgid@gmail.com>, "Michelle" <jezycki4ivgid@gmail.com>, "Walrack Kent" <kjw@ivgid.org>
Subject: Jan 8, 2025 BOT Meeting - Agenda Item F(1) - More Evidence Your Staff Waste Local Parcel Owners' Rec Fee - They Don't Know What a GID is, They Don't Know What Their Legitimate Duties Are, And They Don't Care. AKA Monthly Status Reports
Date: Jan 8, 2025 9:09 AM

Here we go again trustees. And new GM Walrack.

We never used to know the extent of employee waste and wrongdoing because it was intentionally hidden from the public.

And then the past Board mandated senior staff and department heads submit monthly status reports so the Board and the public could and can see what bang (or lack thereof) we're truly getting for our buck. And staff had to scatter like cockroaches in a dark room when the light is suddenly turned on to start justifying their existence as public employees and their outrageous compensation and benefits.

It was through this process we learned Susan Herron needs to be terminated because she has no real job duties. And there is no justification for her job other than as pay off for past Indra Winquest allegiance.

And we learned that Paul Raymore's activities are 100% wasteful and unnecessary for the legitimate powers of a GID. Never has he been able to justify the addition of one dollar's worth of revenue as a result of the \$1M+ in annual expenditures local parcel owners must involuntarily make to keep his charade ongoing.

And we learned that Kate Nelson is the wrong person for the job of Public Works Director as she lacks the experience and skillset.

And we learned that our Finance Dep't is and has been in complete chaos. And still we have no Finance Director.

And we learned that the entire internal services dep't should be eliminate as waste to the nth degree. We'd be far better off outsourcing their alleged work product.

And we learned that Food and Beverage is a disaster as we're incapable of operating this improper GID power at a financial break even. And that we giveaway facility rentals as a loss leader to artificially boost Food and Beverage sales which are still insufficient to cover our costs.

And now what have learned about our HR Dep't? It's really more of the same. It's everything we do.

Page 101 of the Board packet for tonight's meeting is a monthly status report from our HR Director. Here it tells us that

her "team" has entered into a "partnership" (never shared with the BOT, let alone approved by it) with the Middle School mentoring and teaching students the aspects of employment. Did you realize this is one of the purposes for our employees? What does this have to do with providing water, sewer and trash disposal utilities to local parcel owners? What does it have to do with making recreation facilities available for local parcel owners' use?

You wonder why we lose nearly \$6M annually? And we're forced to involuntarily impose an invalid tax on local parcel owners we disingenuously label a "fee?"

You need to gain control over EVERYTHING our GID does and pare it back to the legitimate purposes for its existence. We're not a general government. We have no authority to provide for the health, safety and general welfare of our populace. That's the job of the County. And if the County doesn't do its job, the answer is NOT for our employees to fill the void. At local parcel owners' expense.

But Erin Feore and company don't understand what a GID really is. And what their duties legitimately are. And who do we have to set them straight?

This is just another little example of the District's mis-management. And why the county needs to be notified as NRS 318.515 instructs.

In the meantime, what is it you as a new BOT intend to do to rectify this wrong?

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 8,
2025 MEETING – AGENDA ITEM F(1) – MORE EVIDENCE ANOTHER
GROSSLY OVER COMPENSATED AND BENEFITED EMPLOYEE
(HERE SUSAN HERRON) IS HANDLING MATTERS FOR WHICH
SHE WASN'T EMPLOYED NOR QUALIFIED AND NEEDS
TO BE TERMINATED...YESTERDAY!**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, and the waste and costs involuntary assessed to local parcel owners. This time it's evidence, again, staff have directed one of their own to perform functions she was never hired to perform nor is qualified to perform and is not qualified. In fact, this may be emblematic of nearly all employees we hire! And that's the purpose of this written statement.

My January 5, 2025 E-Mail to The New Board²: On January 5, 2025 I sent the Board an e-mail bringing members' attention to the fact that again, Susan Herron is performing work tasks for which she was never hired nor is she qualified. Because she has no real job duties as Director of Admin Services. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "A."

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent. over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate³. And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Besides forthwithly taking the action requested [terminating Ms. Herron's employ with the District (are you listening GM Walrack?)], I must ask when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where

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)."

the: “(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;” when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in... district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?”

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we're not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

EXHIBIT "A"

Jan 8, 2025 BOT Meeting - Agenda Item F(1) - Senior Mgmt/Venue Mgr Monthly Reports - Susan Herron's Administrative Services Activities in December and Planned Activities in January - MORE EVIDENCE MS. HERRON NEEDS TO BE TERMINATED INASMUCH AS SHE HAS NO REAL JOB DUTIES FOR THE GROSSLY OVER COMPENSATED AND BENEFITED POSITION TO WHICH SHE HAS BEEN APPOINTED BY FORMER GM INDRA

From: <s4s@ix.netcom.com>
To: Noble Dave <noble_trustee@ivgid.org>
Cc: Tonking Michaela <tonking_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Mick <homan4ivgid@gmail.com>, Michelle <jezycki4ivgid@gmail.com>, Walrack Kent <kjw@ivgid.org>
Subject: Jan 8, 2025 BOT Meeting - Agenda Item F(1) - Senior Mgmt/Venue Mgr Monthly Reports - Susan Herron's Administrative Services Activities in December and Planned Activities in January - MORE EVIDENCE MS. HERRON NEEDS TO BE TERMINATED INASMUCH AS SHE HAS NO REAL JOB DUTIES FOR THE GROSSLY OVER COMPENSATED AND BENEFITED POSITION TO WHICH SHE HAS BEEN APPOINTED BY FORMER GM INDRA
Date: Jan 5, 2025 11:22 AM

Honorable Trustees Noble, Tonking, Tulloch, Homan, Jezycki and GM Walrack:

Well here we go again! For the third month in a row!

Susan Herron's identification of the worthless and grossly over compensated tasks she's allegedly engaging in which truly belong to other, less expensive IVGID employees. For instance (again),

- Monitor and respond to info@ivgid.org inquiries: This isn't Ms. Herron's job! It's our Board Clerk Heidi White's job. So why is Ms. Herron interjecting herself into the process? Bueller? Bueller?
- Assist with Board memorandums: Board memorandums she should be working on. Like the three the subject of this meeting [agenda items H(1), H(2) and H(3)].
- Attend Staff and Board meetings: We don't need to pay any employee \$200K+/- annually, to attend these meetings.
- Work with public as needed: Wake up and smell the coffee Mrs. Bueller. The public doesn't need to work with anyone like Ms. Herron.
- Process paperwork: for a \$200K+/- paper peddle pusher? Give us a break.
- Work on any special projects as requested by the District General Manager: I am informed our GM has not asked Ms. Herron to work on any projects, let alone "special" ones. **Am I mistaken GM Walrack?**
- Work on public records requests: This isn't Ms. Herron's job. Heidi White is the District's Public Records Officer ("PRO"). The public doesn't require Ms. Herron's interference in public record examinations. And if it does, she should be paid accordingly as nothing more than an Ass't PRO. Which is a heck of a lot **less** than \$200K+/- annually!
- Worked extensively on the 2024/2025 budget and 2023/2024 budget: This explains why our past financials are such a disaster! Because apparently, Ms. Herron has been inserting herself into the process. She's not a financial person. And I am informed that no one in Finance has asked for her assistance. So why is she inserting herself into the process. **Get out of the way Ms. Herron!**
- Completed Phase 1 of the parcel master list project: Why is Ms. Herron working on such a project? It can be just as easily performed by a volunteer intern! We certainly don't need to be paying someone

\$200K+/- annually to perform a ministerial task such as this one.

- Took a vacation: Actually, this is the **only** worthwhile task Ms. Herron accomplished with the proviso, she deserves a **permanent** vacation from IVGID!

So bottom line, again, we see that Ms. Herron's employment is **worthless**. As many of us have told the BOT in the past, Ms. Herron secured this plumb job and compensation level as "pay back" thank you for past allegiance to our former GM, Indra Winquest. Not merit. And not need!

Finally, take a look at the e-mails below I submitted on this same subject matter in anticipation of the BOT's December 11, 2024 and November 13, 2024 meetings (replicated below). Didn't I put the BOT on notice of all of this three (3) months ago? And what has changed?

GM Walrack, the BOT has given you the power to hire and fire where you deem necessary. Terminating Ms. Herron's employment is necessary. It is grossly over-expensive. And since I'm in part paying for it, through my home's involuntary RFF/BFF, I have standing to complain. **Ms Herron needs to go!**

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com></s4s@ix.netcom.com>

Sent: Dec 11, 2024 2:53 PM

To: Schmitz Sara <schmitz_trustee@ivgid.org></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>, Mick <homan4ivgid@gmail.com>, Michelle <jezycki4ivgid@gmail.com>, Walrack Kent <kjw@ivgid.org></kjw@ivgid.org></jezycki4ivgid@gmail.com></homan4ivgid@gmail.com></tulloch_trustee@ivgid.org></noble_trustee@ivgid.org></tonking_trustee@ivgid.org></dent_trustee@ivgid.org>

Subject: Dec 11, 2024 BOT Meeting - Agenda Item E(1) - Senior Mgmt/Venue Mgr Monthly Reports - MORE EVIDENCE SUSAN HERRON NEEDS TO BE TERMINATED INASMUCH AS SHE HAS NO REAL JOB DUTIES FOR THE GROSSLY OVER COMPENSATED AND BENEFITED POSITION TO WHICH SHE HAS BEEN APPOINTED BY FORMER GM INDRA

Chairperson Schmitz, Other Honorable Members of the IVGID Board, and Trustees Elect Mick, Michelle and Michaela -

It just keeps happening over and over again. And you wonder why this organization is as dysfunctional as it is? Are you reading GM Walrack? Here it's employee Susan Herron!

How many times do you need to see the evidence before you take action? Since this BOT won't do it, hopefully the new BOT will. Or better yet our new GM will do it.

Take a look at agenda item E(1). The GM's monthly report. Scroll forward to page 8 of the Board packet for this meeting. There we find Susan Herron's "list of the items accomplished in November." In Ms. Herron's own words! Remember, Ms. Herron's job title is DIRECTOR of Admin Services. And her base annual salary is believed to be close to \$200K plus an over generous array of benefits. So let's look at Ms. Herron's so called "accomplishments:"

1. Monitor and respond to info@ivgid.org inquiries - Is this the job of a Director? Let alone an Admin Services one? Isn't this task performed by the Board's Clerk, Heidi White?
2. Assist with Board memorandums - Is this the job of a Director? Let alone an Admin Services one? Aren't our venue managers and others who regularly submit memos to the BOT (like Kate Nelson, Karen Crocker, Mike Bandelin, Mike Gough, Susan Griffith, Erin Feore, Pay Raymore, etc.) capable of preparing their own memorandums? If not, I submit we need new venue managers as they're not equipped for the District jobs they hold.

3. Attend Staff and Board meetings - Is this the job of a Director? Let alone an Admin Services one? And when is the last time you saw Susan Herron at a BOT meeting? We don't need to pay someone like Ms. Herron nearly \$200K plus benefits to sit like a bump on a log at meetings. Can't she so sit at home? After all, don't we livestream our BOT and other meetings?
4. Work with public as needed - Admin services doesn't extend to interacting with the public. Does it? And what this task really means is that Ms. Herron is a mole who assists the "takers" in our community in backing up their propaganda with facts and documents they never otherwise would have known of. Just look at the materials Kristy Wells, Whiner Riner, Dee Carey and others have come up with in the past? We don't need someone like Ms. Herron to act in this capacity. Certainly not at nearly \$200K plus benefits!
5. Process paperwork - in other words, a paper peddle pusher!
6. Work on any special projects as requested by the District General Manager - isn't this the job of the GM's admin assistant? Isn't this person Heidi White? And if our new GM chooses to NOT assign Ms. Herron to any projects, doesn't that mean we have no work for her? Bueller? Bueller?
7. Work on public records requests - Is this the job of a Director? Let alone an Admin Services one? And besides. Don't we already have a Public Records Officer ("PRO")? And isn't that person Heidi White? So what do we need Ms. Herron for?
8. Filled in for the District Clerk during her vacation - Now that's an important function. Don't you think? Do we really need such a highly compensated employee to perform this relatively administrial task? Bueller? Bueller?
9. Worked extensively on the 2024/2025 budget and 2023/2024 budget - what is a glorified secretary doing working on an highly technical matters such as these? And besides, she has performed nothing insofar as these matters are concerned other than routine administrative matters that I thought we had hired temporary staff to perform. Ms. Herron lacks the qualifications to perform ANYTHING finance related! And besides, these tasks are not included in the job description for a Director of Admin Services. Right Ms. Herron?
10. Took a vacation - This is the ONLY beneficial task Ms. Herron performed in the month of November. But quite frankly, it could have been performed by ANYONE! Even an unpaid intern.

Then I did a public records request for written communications between IVGID and the Dep't of Taxation. And I find that Ms. Herron is being appointed as a "point person" for the District. And what is her expertise insofar as financial reporting is concerned? So why is she getting involved?

So bottom line, we see Ms. Herron's employment is worthless. As many of us have told the BOT in the past, Ms. Herron secured this plum job and compensation level as "pay back" thank you for past allegiance to our former GM, Indra Winquest. Not merit. And not need!

Finally, take a look at the written statement I submitted at the BOT's November 13, 2024 meeting (pages 74-78 of the Board packet for this meeting). Didn't I put the BOT on notice of all of this a month ago? And what has changed?

GM Walrack, the BOT has given you the power to hire and fire where you deem necessary. Terminating Ms. Herron's employment is unnecessary. And grossly over-expensive. She needs to go!

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com></s4s@ix.netcom.com>

Sent: Nov 9, 2024 11:08 AM

To: Schmitz Sara <schmitz_trustee@ivgid.org></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>, Mick <homan4ivgid@gmail.com>, Michelle <jezycki4ivgid@gmail.com>, Walrack Kent <kjw@ivgid.org> </kjw@ivgid.org></jezycki4ivgid@gmail.com></homan4ivgid@gmail.com> </tulloch_trustee@ivgid.org></noble_trustee@ivgid.org></tonking_trustee@ivgid.org> </dent_trustee@ivgid.org>

Subject: Nov 13, 2024 BOT Meeting - Agenda Item C - Public Comment - Why The Hell Does Susan Herron Remain? Look at What Our \$215K+/Salary Employee is Doing - Fw: Your Board Packet for the 11/13/2024 IVGID Board...

Chairperson Schmitz, Other Honorable Members of the IVGID BOT, and Trustee Elects Michaela, Michelle and Mick:

It just continues and continues. More wasteful examples of what our staff has been doing for decades. And at local parcel owners' expense. This time it's Susan Herron. Again! She was given a promotion by Indra. To a Directorship position that exists few places in America (Don't believe me? Do a search of fortune 500 companies. Or local governments throughout the country. Where does the position Director of Admin Services exist? Turlock? Antioch? How about you Michelle Ms. H.R. professional? When you were the H.R. Director for the U.S. Senate, did our wasteful federal government have a Director of Admin. Services? What about you Mick Mr. Fortune 50 Ass't Financial Director? Did Procter and Gamble have a director of Admin Services. And if so, what were their job duties compared to Ms. Herron's? Bueller? Bueller?). So he could justify a pay/benefit raise as a form of "thanks" for supporting him. The loyal soldier. In other words, a payoff at local parcel owners' expense. Shortly after announcement of Ms. Herron's promotion, I asked for and received a job description for her position. Total B.S. handled by other employees. I asked for evidence that this vital new position had been advertised to the public so we could attract the most qualified candidates. And surprise. There was none. Why? Because this phony position was a political pay off. Then Ms. Herron had the gall to author a welcome message in one of our IVGID Magazines where she explained her new duties were regularly meeting with Indra for coffee so they could figure out what her vital duties would be. And now we know! E-mailing notices that board packets are available to those persons who have requested such packets. In other words, the type of job a VOLUNTEER intern could perform! But instead we pay Ms. Herron over \$215K annually plus handsome benefits to perform B.S. tasks such as these. And you wonder why we're overspending \$2M+ annually in our General Fund? Wake up and smell the coffee Mrs. Bueller! Want to save \$\$350K+ annually in wasteful salary and benefits assigned to our General Fund? Tell Ms. Herron what president elect Trump told Vice-President Kamala Harris. "You're Fired. Get the h... out of here!" Want more services at your beloved champ golf course Mick? Here's very low hanging fruit for you to pick which can make this a reality.

Respectfully, Aaron Katz

-----Forwarded Message-----From: Susan A. Herron <sah@ivgid.org (>>Sent: Nov 8, 2024 12:30 PMTo: s4s@ix.netcom.com (<http://ix.netcom.com/> (<http://ivgid.org/>)) <s4s@ix.netcom.com (<http://ix.netcom.com/>)>Subject: Your Board Packet for the 11/13/2024 IVGID Board of Trustees Meeting is available for pick up

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 8,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENTS –
STAFF'S REDACTION OF PUBLIC RECORDS WHICH WILL
DISCLOSE THE TRUE COST OF FORMER GM BOBBY
MAGEE'S EMPLOYEE APPRECIATION BBQ, WITH-
OUT FIRST GOING TO THE BOARD TO SECURE
APPROVAL OR THAT REDACTION AS
AGENDA ITEM I MANDATES**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, arrogant disregard of Board of Trustee ("BOT") policy [insofar as Public Record Act requests ("PRR")], and a flagrant disregard for the financial sustainability of the District by involuntarily assessing local parcel owners the costs associated therewith. This time it's our staff's concealment of public records, and the failure to seek confirmation of that concealment from the BOT. And that's the purpose of this written statement.

My January 3, 2025 E-Mail to The New Board²: On January 3, 2025 I sent new Board members e-mails and attachments bringing to their attention staff's refusal to share the true additional costs (i.e., attorney's fees) of Bobby Magee's employee appreciation BBQ. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "A."

BBK's Redacted Invoices: And insofar as the exhibits to that e-mails is concerned, I have attached the same as Exhibit "B" to this written statement.

Agenda Item I: Take a look at our Agenda Item I: "Redactions for pending Public Records Requests (for possible action)." Doesn't this mean that *before* staff can redact any materials provided in response to a PRR, it must agendize possible redaction for the BOT to vote on given the power to redact sits with the BOT as attorney Sergio Rudin's client? And did staff ever comply with this policy requirement? Has it ever complied? **And this is supposed to be acceptable?**

Conclusion: Behavior such as this just keeps happening over and over and over again. Negligent and over compensated staff and attorneys get replaced by even more unqualified, more incompetent, more over compensated staff attorneys. Engaging in activities for a client (IVGID staff rather than the BOT) who differs from the one (the BOT) hired them. And costing local parcel owners dearly insofar as their Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. And more

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 Those e-mails are attached as Exhibit "A" to this written statement.

importantly, their right to examine public records (here the true costs of former GM Bobby Magee's employee appreciation BBQ). All because our staff and attorney refuse to comply with BOT policy! As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate³. And you wonder why your RFF and BFF continue as involuntary subsidies, and are as high as they are? And that the truth insofar as where your RFF/BFF really go? And now I've provided more evidence.

Besides replacing our staff and attorney Rudin who have caused this concealment to take place, I must ask when is the Board going to put members' collective feet down and put an end to these practices? And compel staff to turn over these public records, in unredacted format, for public examination. Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any ...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex 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 appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we're not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

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)."

EXHIBIT "A"

PRR - 24-104 Employment Appreciation BBQ Details - 1/8/2025 BOT Meeting - Agenda Item C, Public Comment - Public Record Concealment, Failure to Secure Former BOT's Redaction Approval

From: <s4s@ix.netcom.com>
To: "White Heidi" <hhw@ivgid.org>
Cc: <info@ivgid.org>, "Crocker Karen" <kmc@ivgid.org>, "Walrack Kent" <kjw@ivgid.org>, <Sergio.Rudin@bbklaw.com>, "Tonking Michaela" <tonking_trustee@ivgid.org>, "Noble Dave" <noble_trustee@ivgid.org>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Mick" <homan4ivgid@gmail.com>, "Michelle" <jezycki4ivgid@gmail.com>
Subject: PRR - 24-104 Employment Appreciation BBQ Details - 1/8/2025 BOT Meeting - Agenda Item C, Public Comment - Public Record Concealment, Failure to Secure Former BOT's Redaction Approval
Date: Jan 3, 2025 1:35 PM
Attachments: Invoices - Part 1.pdf, Invoices - Part 2.pdf

Thank you Heidi -

I'm sending a copy of this e-mail to former interim GM Crocker, current GM Walrack, attorney Sergio and current BOT members. Because here we have another example of public records concealment; a crime.

Let's review my PRR. But before I start I have a more basic question. The response below seems to have originated from you Heidi. But I no longer believe that was the case. Although the e-mail below purports to come from Heidi, I believe it may have come from someone else. So my question to you Heidi. Did the e-mail below and attached attorney invoices come from you Heidi? Or did someone else prepare the response and simply assign your name thereto? And if someone else, who was that someone else? You may recall that last March Susan Herron prepared public notices re approval of the District's 2024-25 Budget and RFF/BFF and affixed your name and contact info to the notices which were published. And you knew nothing about. So is this procedure taking place again? Is it really Susan Herron who is responding to my PRR as if she were the District's Public Records Officer ("PRO") when that's really not her job?

And just so we're clear, I have a second question for you Heidi. Are you the District's PRO? Or is it someone else? And if someone else, who is it?

Let's continue. I asked to examine (see below) public records evidencing:

1. BBK's legal services associated with negotiation and drafting of a \$25K catering services agreement with Jesse Collett dba 7 Sins BBQ allegedly for an employee appreciation lunch;
2. The District's chart of account numbers assigned to any portion or all of these payments; and
3. The insurance and insurance endorsements produced by Mr. Collett which satisfied the conditions of paragraphs 3.2.10.2-3.2.10.9 of the agreement referenced herein.

And what records were produced?

Two heavily redacted invoices from BBK totaling \$44,592.17. Which are attached for the Board and our GM to see.

I'm going to deal with Mr. Rudin's redacting of attorney billing invoice matters below. So let's just deal with the invoices themselves for the moment. With all the redactions, how is anyone supposed to know what portions are directly related to my PRR request? Or do I assume all \$44,592.17 was directly related because that's the un-redacted portion which

appears on the invoices? If all of these charges were not directly related to my PRR request, then it means no documents have been made available to me for examination which respond to my request.

Moving on, where are the records evidencing the chart of account number(s) assigned for these legal fees?

And where is the evidence of Mr. Collett's insurance mandated by the subject agreement?

Since the answer is nowhere, your response is insufficient on all three counts. I want the records requested. If they're not produced forthwithly, we're talking public record concealment. Again. And what is the new BOT going to do about it?

Now let's deal with the invoice redactions. I believe they too represent unlawful concealment. And before I explain why, I have a question for staff and Mr. Rudin. Who made the invoice redactions? Was it you Sergio? Or was it someone else? Like Susan Herron. Please identify who that person was. Because I have this sneaky suspicion it was Susan Herron. And if it was I have a right to know. So I don't blame Mr. Rudin for doing something he didn't do.

In either case, it's unlawful concealment as far as I am concerned. And what bothers me more, is that not every communication between an attorney and his/her client is privileged. Only those communications which are intended BY THE CLIENT to remain confidential. Mr. Rudin knows this. And I sincerely doubt there is ANYTHING in these invoices which was intended by Chairperson Schmitz to remain confidential. Even if there were, it wouldn't be everything which has been redacted. Right Mr. Rudin?

Moreover, who's the client. It's not Mr. Rudin. And it's not staff. It's the BOT. So where did the BOT determine the redactions represented privileged confidential material? In fact, where did Chairperson Schmitz make this determination? It turns out nowhere! I spoke to Sara to ask her this question and she made it quite clear that not only did she not have the power to make this determination, but Mr. Rudin never asked her and she never told him to redact these invoices because they contained confidential communications. This is looking more and more like intentional concealment by Susan Herron. But let's continue.

If the client is the BOT, when did Mr. Rudin or staff go to the BOT to seek permission to redact? Bueller? Bueller?

Look at the agenda for the upcoming Jan 8 meeting. Isn't item I "REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)?" What does this mean? Isn't this an agenda item for the BOT to rule upon possible public record redaction requests from either Mr. Rudin or staff? So when did staff bring the question of the subject redactions to the BOT so it could chime in on the propriety of these redactions? The answer is NEVER.

And what staff member didn't do what she was supposed to do insofar as these proposed redactions were concerned? Was it Heidi? Or Susan Herron?

Since intentional concealment like this is criminal, please share who it is who has concealed the public records I have requested to examine? I don't want to accuse the wrong person.

Now back to the Board. Look at the agenda for the upcoming Jan 8 meeting. Items H(1)-(3) in particular. Why is Susan Herron's name affixed as the requesting staff member? This ISN'T her job. In reality she has no real job assignments so she has chosen to pursue the ones which bear her name. So she can control what really happens in this District as its de facto GM. We need to pay Ms. Herron nearly \$200K annually in salary plus benefits to consider:

1. Appointment of a new trustee to the Audit Committee?
2. Board of Trustees Liaison Assignments?
3. Appointments to the Golf and Capital Improvement/Investment Committees?

Couldn't a volunteer intern have prepared such an agenda item? Or shouldn't Heidi have done this as part of her duties as Board Clerk?

This is more evidence Susan Herron's job description should be eliminated (are you reading Kent?), and she be demoted to a job more to her skill set like cleaning the catrines at the admin building?

Respectfully, Aaron Katz

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

From: Info IVGID <InfoAtIVGID@ivgid.org>
Sent: Dec 17, 2024 8:50 AM
To: s4s@ix.netcom.com <s4s@ix.netcom.com>
Subject: RE: PRR - 24-104 Employment Appreciation BBQ Details

Good Morning Mr. Katz,
Thank you for your recent request PRA No. 24-104

The District is committed to making reasonable efforts to focus all requests in a manner that maximizes the likelihood of expeditious disclosure. We have provided all records responsive to your request in the IVGID NextRequest portal and they are attached for your convenience.
All records have been released, and your request has been fulfilled.

The following information is provided:
Invoices - Part 1.pdf
Invoices - Part 2.pdf

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District
893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hhw@ivgid.org

Email: hhw@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

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

From: s4s@ix.netcom.com
Sent: Wednesday, July 31, 2024 12:37 PM
To: Heidi White
Cc: Info IVGID
Subject: PRR - Employment Appreciation BBQ Details

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Heidi -

Another public records request.

Apparently attorney Sergio Rudin performed legal services associated with negotiation and drafting of a catering services agreement with Jesse Collett dba 7 Sins BBQ executed June 4, 2024 allegedly for an employee appreciation lunch. With respect to this event, I would like to examine the following:

1. Billings originating from Mr. Rudin's lawfirm for all work performed regarding negotiation of and drafting of said agreement. Those billings should include the date(s) work was performed in the negotiation of and drafting of said agreement, a description of that work as performed related in any manner to negotiation of and drafting of said agreement, the time expended insofar as negotiation of and drafting of said agreement, the billing rate for each description of work performed, and out of pocket costs advanced related to negotiation of and drafting of said agreement.
2. Documents evidencing payment of the billing(s) referenced in paragraph 1 above.
3. Documents evidencing the District's chart of account numbers assigned to any portion or all of the payments referenced in paragraph 2 above.
4. Evidence of the insurance and insurance endorsements produced by Mr. Collett satisfying the conditions of paragraph 3.2.10.2-3.2.10.9 of the agreement referenced herein.

Thank you, Aaron Katz

EXHIBIT "B"

Indian Wells
 (760) 568-2611
 Irvine
 (949) 263-2600
 Los Angeles
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 Bend, OR
 (541) 382-3011



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 Tax ID # 95-2157337

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 Sacramento
 (916) 325-4000
 San Diego
 (619) 525-1300
 Walnut Creek
 (925) 977-3300
 Washington DC
 (202) 785-0600

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 ATTN: SARA SCHMITZ
 893 SOUTHWOOD BOULEVARD
 INCLINE VILLAGE, NV 89451

July 10, 2024
 1000891
 JOSHUA NELSON
 Page 1

INVOICE SUMMARY

For Professional Services Rendered Through June 30, 2024:

Matter # 83154.00003
 GENERAL COUNSEL

Current Fees:	S	10,174.50
Total Current Billings For This Matter:	S	10,174.50
<hr/>		
Balance from Previous Statement:		0.00
Payments and Other Credits Received:		0.00
Prior Outstanding Balance:		0.00
<hr/>		
Total Amount Due:	S	10,174.50
<hr/>		

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/03/24	REDACTED Partner: SERGIO RUDIN	1.30
06/03/24	REDACTED Partner: JOSHUA NELSON	0.90
06/04/24	EMAIL CORRESPONDENCE WITH GENERAL MANAGER RE FOOD AND BEVERAGE SERVICES AGREEMENT, 7SINS BBQ AGREEMENT; REDACTED Partner: SERGIO RUDIN	0.70
06/05/24	REDACTED Partner: SERGIO RUDIN	0.70
06/06/24	REDACTED Partner: SERGIO RUDIN	3.80
06/07/24	REDACTED Partner: SERGIO RUDIN	1.80
06/07/24	REDACTED Partner: SERGIO RUDIN	2.30
06/10/24	REDACTED Partner: JOSHUA NELSON	0.60

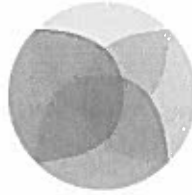
<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/10/24	REDACTED Partner: SERGIO RUDIN	1.50
06/11/24	REDACTED Partner: SERGIO RUDIN	1.70
06/12/24	REDACTED Partner: SERGIO RUDIN	0.50
06/13/24	REDACTED Partner: SERGIO RUDIN	1.90
06/14/24	REDACTED Partner: SERGIO RUDIN	1.40
06/17/24	REDACTED Partner: SERGIO RUDIN	1.30
06/17/24	REDACTED Partner: SERGIO RUDIN	2.20
06/18/24	REDACTED Partner: SERGIO RUDIN	3.10

<u>Date</u>	<u>Description</u>	<u>Hours</u>
06/19/24	REDACTED Partner: SERGIO RUDIN	0.80
06/20/24	REDACTED Partner: SERGIO RUDIN	3.50
06/21/24	REDACTED Partner: SERGIO RUDIN	1.00
06/24/24	REDACTED Partner: SERGIO RUDIN	0.30
06/25/24	REDACTED Partner: SERGIO RUDIN	1.10
06/26/24	REDACTED Partner: SERGIO RUDIN	0.40
06/27/24	REDACTED Partner: SERGIO RUDIN	1.60
06/28/24	REDACTED Partner: SERGIO RUDIN	1.30

Summary of Fees:

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate/Hr</u>	<u>Amount</u>
SERGIO RUDIN	Partner	34.20	285.00	9,747.00
JOSHUA NELSON	Partner	1.50	285.00	427.50
	Total Hours:	35.70		
	Total Fees for Professional Services:		\$	10,174.50
	Total Current Billings For This Matter:		\$	10,174.50

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Bend, OR
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BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

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Walnut Creek
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Washington DC
(202) 785-0600

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
ATTN: SARA SCHMITZ
893 SOUTHWOOD BOULEVARD
INCLINE VILLAGE, NV 89451

July 10, 2024
1000891
JOSHUA NELSON

Invoice Due and Payable Upon Receipt
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

INVOICE SUMMARY

For Professional Services Rendered Through June 30, 2024:

Matter # 83154.00003
GENERAL COUNSEL

Current Fees:	\$	10,174.50
Total Current Billings For This Matter:	\$	10,174.50
Balance from Previous Statement:		0.00
Payments and Other Credits Received:		0.00
Prior Outstanding Balance:		0.00
Total Amount Due:	\$	10,174.50

Payment Remittance:

Invoice # **1000891**

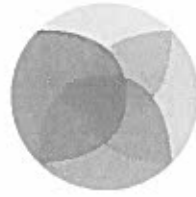
ACH or Wire Electronic Payment (Please Reference Invoice Number):
Bank of America Corporate Center | 100 North Tryon Street, Charlotte, NC 28255
ACH Routing #: REDACTED | Wire Routing #: REDACTED | Swift Code: REDACTED
BBK Account #: REDACTED

Lockbox: Best Best & Krieger LLP | P.O. Box 743074 | Los Angeles, CA 90074-3074
Courier Delivery Address: Bank of America Lock Box Services | Lockbox REDACTED | 2706 Media Center Drive | Los Angeles, CA 90065-1733

Credit Card: Please visit bbklaw.com/clientpay to pay by Visa, MasterCard, Discovery or American Express

Please mail 1099 form to: Best Best & Krieger LLP | 3390 University Avenue, 5th Floor | P.O. Box 1028 | Riverside, CA 92502

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San Diego
(619) 525-1300
Walnut Creek
(925) 977-3300
Washington DC
(202) 785-0600

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
ATTN: SARA SCHMITZ
893 SOUTHWOOD BOULEVARD
INCLINE VILLAGE, NV 89451

June 14, 2024
998483
JOSHUA NELSON
Page 1

INVOICE SUMMARY

For Professional Services Rendered Through May 31, 2024:

Matter # 83154.00003
GENERAL COUNSEL

Current Fees:	\$	12,796.50
Current Reimbursable Costs:	\$	14.05
Total Current Billings For This Matter:	\$	<u>12,810.55</u>
Balance from Previous Statement:		31,781.62
Payments and Other Credits Received:		<u>(0.00)</u>
Prior Outstanding Balance:		31,781.62
Total Amount Due:	\$	<u>44,592.17</u>

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/01/24	REDACTED Partner: SERGIO RUDIN	0.50
05/01/24	REDACTED Associate: ANNE E. BRANHAM	0.80
05/02/24	REDACTED Partner: SERGIO RUDIN	1.70
05/03/24	REDACTED Partner: SERGIO RUDIN	2.80
05/06/24	REDACTED Partner: SERGIO RUDIN	3.90
05/07/24	REDACTED Partner: SERGIO RUDIN	0.30
05/07/24	REDACTED Partner: SERGIO RUDIN	0.20

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/08/24	REDACTED Partner: SERGIO RUDIN	2.60
05/09/24	REDACTED Partner: SERGIO RUDIN	1.20
05/09/24	REDACTED Associate: ANNE E. BRANHAM	0.30
05/10/24	REDACTED Partner: JOSHUA NELSON	0.60
05/10/24	REDACTED Partner: SERGIO RUDIN	2.60
05/13/24	REDACTED Partner: JOSHUA NELSON	0.30
05/13/24	REDACTED Partner: SERGIO RUDIN	2.30
05/14/24	REDACTED Partner: SERGIO RUDIN	1.70

<u>Date</u>	<u>Description</u>	<u>Hours</u>
05/15/24	REDACTED Partner: SERGIO RUDIN	2.80
05/16/24	REDACTED Partner: SERGIO RUDIN	1.90
05/17/24	REDACTED Partner: SERGIO RUDIN	0.20
05/17/24	REDACTED Partner: SERGIO RUDIN	0.20
05/17/24	REDACTED Partner: SERGIO RUDIN	4.60
05/20/24	REDACTED Partner: SERGIO RUDIN	1.20
05/21/24	REDACTED Partner: SERGIO RUDIN	2.80

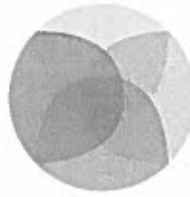
Summary of Fees:

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate/Hr</u>	<u>Amount</u>
SERGIO RUDIN	Partner	42.90	285.00	12,226.50
JOSHUA NELSON	Partner	0.90	285.00	256.50
ANNE E. BRANHAM	Associate	1.10	285.00	313.50
	Total Hours:	44.90		
	Total Fees for Professional Services:		\$	12,796.50

Reimbursable Costs:

POSTAGE RE: RESPONSE TO KATZ OML COMPLAINT				
05/31/24				14.05
	Total Reimbursable Costs:		\$	14.05
	Total Current Billings For This Matter:		\$	12,810.55

Indian Wells
(760) 568-2611
Irvine
(949) 263-2600
Los Angeles
(213) 617-8100
Bend, OR
(541) 382-3011



BBK

BEST BEST & KRIEGER LLP
ATTORNEYS AT LAW

3390 University Avenue, 5th Floor, P.O. Box 1028, Riverside, CA 92502
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Ontario
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Sacramento
(916) 325-4000
San Diego
(619) 525-1300
Walnut Creek
(925) 977-3300
Washington DC
(202) 785-0600

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
ATTN: SARA SCHMITZ
893 SOUTHWOOD BOULEVARD
INCLINE VILLAGE, NV 89451

June 14, 2024
998483
JOSHUA NELSON

Invoice Due and Payable Upon Receipt
PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

INVOICE SUMMARY

For Professional Services Rendered Through May 31, 2024:

Matter # 83154.00003
GENERAL COUNSEL

Current Fees:	\$	12,796.50
Current Reimbursable Costs:	\$	14.05
Total Current Billings For This Matter:	\$	<u>12,810.55</u>
Balance from Previous Statement:		31,781.62
Payments and Other Credits Received:		<u>(0.00)</u>
Prior Outstanding Balance:		31,781.62
Total Amount Due:	\$	<u>44,592.17</u>

Payment Remittance:

Invoice # 998483

ACH or Wire Electronic Payment (Please Reference Invoice Number):
Bank of America Corporate Center | 100 North Tryon Street, Charlotte, NC 28255
ACH Routing #: REDACTED Wire Routing #: REDACTED Swift Code: REDACTED
BBK Account #: REDACTED

Lockbox: Best Best & Krieger LLP | P.O. Box 743074 | Los Angeles, CA 90074-3074
Courier Delivery Address: Bank of America Lock Box Services | Lockbox REDACTED | 2706 Media Center Drive | Los Angeles, CA 90065-1733

Credit Card: Please visit bbklaw.com/clientpay to pay by Visa, MasterCard, Discovery or American Express

Please mail 1099 form to: Best Best & Krieger LLP | 3390 University Avenue, 5th Floor | P.O. Box 1028 | Riverside, CA 92502

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR JANUARY 8,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENTS - PLEA
TO THE NEW BOARD TO DO THE RIGHT THING AND RETURN
THE DISTRICT TO THE LIMITED PURPOSE SPECIAL DISTRICT
IT REPRESENTED TO THE WASHOE COUNTY BOARD OF
COMMISSIONERS ON OCTOBER 25, 1965**

Introduction: Well now we have a new Board. Whose members think they know the District's history when in-truth-and-in-fact, they don't. Because if they did, they wouldn't be pressing the narrative that we need to massively bond to maintain and improve more and more of our recreational facilities we never, never, never should have acquired in the first place. And that's the purpose of this written statement.

My January 7 & 8, 2025 E-Mails to The New Board¹: On January 7 & 8, 2025 I sent new Board members e-mails and attachments bringing to their attention the District's history insofar as acquiring and operating public recreational facilities were concerned. Rather than recounting the substance of my comments, I refer the reader to said Exhibit "V."

And insofar as the exhibits to those e-mails are concerned, I have attached the following to this written statement:

1. Then IVGID BOT Treasurer Harold Tiller's October 25, 1965 written testimony to the Washoe County Board of Commissioners ("County Board") in support of the District's application to secure new public recreation powers – Exhibit "W;"
2. The written minutes to the County Board's October 25, 1965 meeting wherein a 3-2 majority granted the District the requested public recreation powers – Exhibit "X;"
3. The April 11, 1968 stipulated dismissal of ongoing litigation concerning the District's request for new public recreation powers and the County Board's grant of the same pursuant to NRS 318.077 – Exhibit "Y;"
4. The March 7, 1968 letter settlement agreement to Incline Village property owners which outlined that the Incline Village Lake Tahoe beaches ("the beaches"), Crystal Bay Development Co. ("CBD") represented to Incline Village property purchasers, would be sold to IVGID instead – Exhibit "Z;" and,

¹ Those e-mails are attached as Exhibit "V" to this written statement.

5. IVGID BOT Resolution No. 419 adopted October 5, 1967 in anticipation of the issuance of revenue bonds to pay for purchase of the beaches wherein today's Recreation Facility Fee ("RFF") was invented – Exhibit "A."

Conclusion: So now you know the truth insofar as:

1. CBD's misrepresentations insofar as acquisition of the beaches was concerned;
2. The BOT's misrepresentation to the County Board the District would not acquire, operate and finance any future public recreation facilities but for public parks and the beaches if the District were given the power to furnish facilities for public recreation; and,
3. The District's invention of the RFF to be the funding source for all future public recreation facility acquisitions, improvements and operations.

In other words, what we have today is the product of fraud in the inducement². And the remedy becomes rescission. Meaning divestiture of the recreation facilities obtained as a product of that fraud rather than perpetuating that fraud with the issuance of possibly \$100 million of new general obligation bonds ("GOBs"), **without voter approval**³, serviced and paid for with a new RFF many times the current RFF, for the remainder of current and future local parcel owners' lives! And for what? Really.

Behavior such as this just keeps happening over and over and over again. Costing local parcel owners dearly insofar as their RFF and Beach Facility Fee ("BFF") are concerned. These examples are

² Fraud in the inducement occurs when a person tricks another person into signing an agreement or taking other equivalent action, to one's disadvantage, by using fraudulent statements and representations. Because fraud negates the "meeting of the minds" required of any contract, the injured party may seek damages or terminate the contract (i.e., rescission) [go to https://www.law.cornell.edu/wex/fraud_in_the_inducement].

³ IVGID's history is that it never allows voters to approve its GOB issuances, relying upon the exemption in NRS 350.020(3): When "payment of a general obligation of (a) municipality is additionally secured by a pledge of gross or net revenue of a project to be financed by its issue (i.e., the RFF), and the governing body determines, by an affirmative vote of two-thirds of the members elected to the governing body, that the pledged revenue will at least equal the amount required in each year for the payment of interest and principal...the municipality may...incur this general obligation **without an election.**" And anyone thinks this Board is going to change its past ways? Come on. We have a GID to run. And the ends justify the means. And after all, isn't that why we voted Michaela, Mick, Michelle and Dave into office? "To make the hard decisions?"

all “red flags” of a criminal syndicate⁴. And you wonder why your RFF and BFF continue as involuntary subsidies, and are as high as they are? And now I’ve provided more evidence.

So when is the Board going to put members’ collective feet down and put an end to these practices? Given NRS 318.515(1) states that where the: “(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;” when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex 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 appointment of a receiver... or, (d) determine by resolution that management and organization of the district will remain unchanged?”

Don’t you new Board members think the time has come to act fiscally responsibly by having the county assume supervision and jurisdiction over the district? Because obviously, these facts demonstrate we’re not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

⁴ 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).”

EXHIBIT "V"

Re: As You Begin Your Reign as IVGID Trustees...P.S. One More Historical Document You Need to Familiarize Yourself With

From: <s4s@ix.netcom.com>
To: "Noble Dave" <noble_trustee@ivgid.org>
Cc: "Tonking Michaela" <tonking_trustee@ivgid.org>, "Michelle" <jezycki4ivgid@gmail.com>, "Mick" <homan4ivgid@gmail.com>, "Tulloch Ray" <tulloch_trustee@ivgid.org>, "Walrack Kent" <kjw@ivgid.org>
Subject: Re: As You Begin Your Reign as IVGID Trustees...P.S. One More Historical Document You Need to Familiarize Yourself With
Date: Jan 8, 2025 9:14 AM
Attachments: dear.property.owner.ltr.3.7.1968.pdf

Attached. It's part of the settlement agreement previously shared. Thank you. Aaron Katz

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

From: <s4s@ix.netcom.com>
Sent: Jan 7, 2025 10:35 AM
To: Noble Dave <noble_trustee@ivgid.org>
Cc: Tonking Michaela <tonking_trustee@ivgid.org>, Michelle <jezycki4ivgid@gmail.com>, Mick <homan4ivgid@gmail.com>, Tulloch Ray <tulloch_trustee@ivgid.org>, Walrack Kent <kjw@ivgid.org>
Subject: As You Begin Your Reign as IVGID Trustees...

New Trustees -

As four of you prepare to assume your duties as IVGID trustees, and implement your agenda of bonding our way out of our recreational venue infrastructure repair/renovation problems, and increasing the RFF/BFF as a means of servicing/repaying those bonds, can I please ask that you take a step backwards and examine the propriety of such actions?

There's this myth being perpetrated by some (residents Miles Riner, Linda Kahrs and Christy Wells) that IVGID was originally created with responsibility to provide water, sewer, solid waste removal and recreation facilities and services. This is untrue.

We all know IVGID was created at the instance of Incline Village developer; Art Wood, Harold Tiller and their Crystal Bay Development Co. ("CBD"). In 1961 they lobbied the Washoe County Board of Commissioners ("County Board") to adopt an emergency resolution (the emergency being snow) creating IVGID. And the initial powers granted to IVGID were the development of streets, storm drains, sidewalks, and public water and sewer systems. No solid waste removal nor recreation. These are the facts!

And how did IVGID pay for these powers? Within a month of formation massive infrastructure bonds were approved to pay the costs of constructing streets/gutters, public sewer and public drinking water facilities. Bonds whereby the first purchasers of property in Incline Village were involuntarily assessed for the servicing/repayment costs.

Recreation wasn't even a gleam in Art Wood's and Harold Tiller's eyes because the predecessor to NRS 318 didn't recognize recreation as a possible GID power, and they didn't envision charging property owners for the beaches they had already represented to them the beaches were going to be included in the HOA they had created (see below).

As residential parcels were being sold in Incline Village, the main selling feature was private access to and use of its Lake Tahoe beaches. An HOA was created which would develop, operate and maintain the beaches for all Incline Village property owners' and their guests' private use. No mention was made this HOA was going to have to purchase the beaches for which it was formed. Had it been disclosed, how do you think early property purchasers would have responded? Moreover, every purchaser of Incline Village property was charged an additional fee to become a member of this HOA.

But because lot sales in Incline Village weren't moving as briskly as intended by Mssrs. Wood and Tiller, CBD had to take on debt. And the beaches were posted as security. And thus CBD wasn't able to convey title to the beaches, free and clear of all encumbrances, to this HOA. Which is what should have taken place. Which meant that notwithstanding local property owners had already paid to own and access their beaches, they were going to have to pay again (what ultimately became \$2M+)! But rather than alert local property owners to this sad set of circumstances, Harold Tiller and his attorney Bob McDonald lobbied the State Legislature to add facilities for public recreation as a new, possible GID basic power. And they were successful!

And almost immediately thereafter, the two (who coincidentally were members of the IVGID Board of Trustees) petitioned the County Board for the addition of new public recreation powers. This involved public hearings which took place on October 25, 1965. I have attached to this e-mail for your view the written minutes of that hearing, as well as Harold Tiller's written testimony in support. As you can see Mr. Tiller represented that if this new basic power were granted to IVGID, all recreational facilities which formed Art Wood's dream for Incline Village (golf courses, a ski area, tennis, horseback riding, casino gaming, etc.) would be privately owned, operated and presumably financed but for public parks and the beaches. And insofar as the beaches were concerned, their acquisition would be economically sound and feasible because the developer denominated IVGID Board intended to issue a bond, and pay the servicing costs with its share of ad valorem taxes. Which were projected to increase markedly as more and more Incline Village property were sold.

Based upon these express representations, a divided (3-2) County Board granted IVGID this new basic power.

Immediately thereafter a number of lawsuits were filed by those who had purchased Incline Village properties in reliance upon CBD's representations that the beaches would be private HOA amenities. They feared that they would become public beaches given IVGID was a public local government. More misrepresentations by our revered founder(s).

After several years of litigation, Art Wood and Co. wore down local parcel owners' resolve. And a settlement was reached. Local parcel owners withdrew their opposition to IVGID's acquisition of the beaches, and the HOA which had been created to own and operate the beaches was dissolved. I have attached that settlement agreement to this e-mail.

Now IVGID was free to issue bonds to purchase the beaches from CBD. And since there needed to be a revenue source to repay these bonds, the RFF was created (in other words the representation Mr. Tiller had made that the servicing costs on a contemplated bond would be paid with IVGID's ad valorem taxes). And this took place on June 4, 1968. And to quash homeowner opposition, they represented homeowner assessments (\$50/year) wouldn't exceed the HOA dues originally represented by Bob McDonald.

No other recreational facilities were acquired by IVGID, not even public parks, until 1976. It seemed that the then Board had forgotten Harold Tiller's representations to the County Board and the public. And since bonding and servicing with the RFF had worked so well in the past, why not replicate it for Incline Village's golf courses and ski area (an additional \$50/year now making the RFF \$100/year)? And since there was no one to object, so began the recreational merry-go-round we're on today.

IVGID makes no money on any of its recreation businesses. NOTHING! And it never has. And if you're honest, you'll

agree with this statement. So every time the question came up of acquiring more and constructing more, the mould was always issue a new bond and pay its servicing/repayment costs with an increased RFF. The same mould you Board members intend to replicate in the future if the CLGF removes the specter of fiscal watch.

However, and as you can see, this program has been one big lie right from the start! Since you're an attorney Dave, you know this is called fraud in the inducement. In other words, the County Board was induced to grant IVGID the power to furnish facilities for public recreation based upon Harold Tiller's fraud. Had the County Board been told the truth, it's likely IVGID would have never aquired this basic power. And now you Board members want to replicate that fraud? And you question why a number of us object! Who's the truth teller here? And who is the perpetuator of the original fraud?

So before you trustees go down the road of fraud replication, I ask each of you enforce the IVGID Board's initial representations to the County Board and the public. That is, that all of the recreational facilities IVGID owns be divested into private hands but for our parks and the beaches! And rather than the RFF/BFF, the maintenance and improvement costs associated with our parks and the beaches be paid for with IVGID's ad valorem taxes. Rather than the RFF. Which is why I label the RFF to be phony!

If you refuse, then you're no better than your predecessors who lied to the County Board and the public! Now why would any of you want to do that?

Pay for our recreational venue losses with our ad valorem taxes rather than the RFF. Which again is why I and others assert the RFF is phony. Which it is!

What is the remedy for fraud in the inducement Dave? Isn't it rescission? Which in our case would in our case be divesting ourselves of all of these money losing businesses. Instead of issuing new bonds funded by our RFF/BFF. Right Dave? So now you know the truth.

Thank you for your consideration. Aaron Katz

EXHIBIT "W"

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

POST OFFICE BOX 107
INCLINE VILLAGE, NEVADA

October 25, 1965

Board of County Commissioners
Washoe County
Nevada

Re: Ordinance to add power to acquire
and operate recreation facilities
to present powers of Incline Village
General Improvement District

PUBLIC CONVENIENCE AND NECESSITY

Incline Village is designed to be a complete recreational area. To this end, when completed, there will be two great golf courses; the finest tennis facilities in the world in the Tahoe Racquet Club; a major ski development; riding stables with a vast area for activities such as trails to the very crest of the mountains and to remote places for evening and all-night cookouts, both by horse back and wagon hay rides; gaming and related night club entertainment and a cultural center with related youth programs.

After all of the foregoing, you have to consider the availability of the use of Lake Tahoe the most important and actually the very heart of a complete recreational base. To this end, it seems highly desirable to acquire facilities for such use and to acquire them as public property (public to the property owners within the District). With the acquisition of the two pieces of lake frontage (see attached maps) the property owners of the Incline Village General Improvement District would be assured forever of access to and use of Lake Tahoe. Those two lake front properties would be used as family parks for picnics and swimming and for boating access to the lake for fishing and water skiing.

ECONOMIC FEASIBILITY

All of the recreational facilities except the park properties (including the two beaches) are, or will be, privately owned and operated. The assessed value of Incline Village General Improvement District, together with its expected growth, will readily finance the acquisition and operation of the two beaches. The feasibility of a bond issue to acquire these properties will have to be passed upon and approved by the Washoe County Bond Commission. For your present consideration and future use by the Bond Commission, the Trustees of the Incline Village General Improvement District present their projection of taxes necessary to finance the acquisition of the beaches and the operation thereof. The projection is based upon the following assumptions:

65-928

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October 25, 1965

1. That the boucher can be acquired for \$1,250,000.00;
2. That the operating expense will average \$20,000.00 annually;
3. That the bonds can be sold at a 4-3/4% yield;
4. That the bond issue include a working capital bond reserve for the first two years due to the Nevada property tax being one year behind on collection together with the fact that it will take another year to get the tax levied to apply on the debt retirement; and
5. That the total bond issue amount to \$1,458,000.00 for costs, acquisition and working capital and reserve.

Tax Year	Debt Service Equipment	Operating Expenses	Total	Assessed Value of District	Tax Rate per \$100
1966-67	\$ 69,255.00	20,000.00	89,255.00	15 M	None
1967-68	69,255.00	20,000.00	89,255.00	20 M	None
1968-69	69,255.00	20,000.00	89,255.00	25 M	0.357
1969-70	121,972.00	20,000.00	141,972.00	30 M	0.473
1970-71	119,407.00	20,000.00	139,407.00	35 M	0.398
1971-72	116,842.00	20,000.00	136,842.00	40 M	0.341
1972-73	114,277.00	20,000.00	134,277.00	45 M	0.298
1973-74	111,712.00	20,000.00	131,712.00	50 M	0.263
1974-75	109,147.00	20,000.00	129,147.00	55 M	0.235
1975-76	106,582.00	20,000.00	126,582.00	60 M	0.211
1976-77	104,017.00	20,000.00	124,017.00	65 M	0.206
1977-78	101,452.00	20,000.00	121,452.00	70 M	0.174
1978-79	98,887.00	20,000.00	118,887.00	75 M	0.159
1979-80	96,322.00	20,000.00	116,322.00	80 M	0.145

Tax rate to continue to decrease as assessed value goes up and principal is retired. At this point (1979-80) \$594,000.00 of principal has been retired, leaving an unpaid principal of \$864,000.00 to be retired over the remaining 16 years.

To clarify again the no tax for the first two years, the bond proceeds would be used as follows:

Acquisition	\$1,250,000.00
Working capital bond reserve	178,510.00
Expense of bond issue	29,490.00
	<u>\$1,458,000.00</u>

Attachments:
 Development Map
 Summary of Appraisal by
 Real Estate Research Corporation

Submitted for the record by
 INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By Harold B. Miller
 Harold B. Miller, Treasurer



This certificate is at-
 test copy of the
 and in my office.

ATTEST: _____
 Clerk in and for the
 State of Nevada

Deputy

 Deputy

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EXHIBIT "X"

The bids were referred to Floyd Vice, Assistant County Engineer, for study and report. Later in the meeting, upon the recommendation of Mr. Vice, who had discussed the bids with the County Engineer, on motion by Commissioner Cunningham, seconded by Commissioner McKissick, which motion duly carried, it was ordered the bids be held for further study and recommendations to the Board by the County Engineer at their next meeting.

65-966

SLIDE MOUNTAIN - LEASE - RENEWAL OPTION

10:10 A.M. At this time Mr. Cathcart and Mr. Calvin F. Gunn appeared before the Board, together with Wes Howell, lessee of the Slide Mt. ski area, in support of their request that the County grant a thirty year renewal option to Mr. Howell and Slide Mountain Corporation.

Mr. Gunn explained their plans for expansion of the facilities at the ski area to include a new chair lift now under construction and a cafeteria, rest rooms and nursery type facility next year; that the investment for such facilities would be large, requiring amortization over a number of years, thus the request for renewal of the option; that they were agreeable the renewal be made on the same terms and conditions as previously made, with the added provision that at least one-half million dollars is invested in the area.

After some discussion, it was ordered the matter be referred to Clinton Wooster for drafting a new lease.

65-967

COUNTY LIBRARY - RENO - CHANGE ORDERS

10:20 A.M. At this time Hewitt C. Wells, Architect on the new County Library in Reno, appeared and read a letter in full to the Board which had been addressed to the Washoe County Library Board, concerning change order requests No. 1 through No. 21 on the Reno Library. A copy of the letter was filed with the Clerk.

In reply to question from the Board, Mr. Wells stated that those changes involved in basic construction have been performed, while some of the finished changes are not accomplished.

Later in the meeting, after some discussion, it was ordered that the Library Board be requested to make recommendations to the County Commissioners on these change order requests, and that copies of the letter read by Mr. Wells be furnished the County Manager and County Engineer for study and recommendations to the Commissioners.

65-968

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT - ORDINANCE NO. 97 - BILL 132

10:30 A.M. This being the time set for a hearing in a Notice of Intention to Add Public Recreation Powers to Incline Village General Improvement District heretofore published in the Nevada State Journal on October 9, 16 and 23, 1965. Proof was made that due and legal Notice had been given.

Mr. Ben Moss, official Court Reporter, was present and reported the proceedings.

In response to the Chair, the Clerk reported a letter of protest had been received from Peter Kravchonok, President of the Incline Property Owners Association, Inc., authorized to protest on behalf of said Association, which was read in full to the Board, together with 7 petitions signed by 171 people in the area, a copy of which was read in full to the Board. In reply to question by Mr. Wooster, Mr. Oliver Custer, Attorney for the protestants, stated the petitions were not all identical for this reason--there were 128 persons who are taxpaying electors in the District who have signed the protest, but that the wording of the protest is identical with the protest of 43 property owners who are not taxpaying electors but who own property within the District. A letter of protest signed by John M. and Norine G. Crow was also read in full to the Board.

The Chairman opened the hearing for proponents of the proposal and Thomas R. C. Wilson, Attorney with the law firm of Bible, McDonald & Carano, responded on behalf of Incline Village General Improvement District. Mr. Wilson presented for the record, a list of

851 qualified taxpaying electors of the District certified by Harold Tiller, Secretary-Treasurer of Incline Village General Improvement District. Mr. Wilson then presented for the record and read in full to the Board, a declaration by the General Improvement District of Public Convenience and Necessity and Economic Feasibility of the proposal, together with a Summary of Appraisal by Real Estate Research Corporation. A Development Map was also presented which indicated areas of proposed recreational facilities.

No further evidence being presented, the Chairman called for anyone wishing to speak in opposition and Mr. Custer, Attorney for the protestants, responded and introduced Mr. Jack Crom, a resident of the area.

Mr. Crom presented communications and deed restrictions on property at Incline Village, some of which he read in full or in part to the Board. It was ordered they be admitted in evidence and marked Protestants' Exhibits "A", "B", "C", "D" and "E". Mr. Crom protested that the property owners were already paying for purchasing, developing, maintaining and operating the two community beaches at Incline Village for their exclusive use.

Mr. Roy Robinette then spoke in opposition to the proposal, stating that the present bonded indebtedness is almost equal to the assessed valuation, including personal property as of July 1, 1965 and further, because of the increased pollution to the waters of the area.

Others speaking in opposition to the proposal were Mr. Peter Kravchonok, President of the Incline Property Owners Association, Mrs. Helen Brown and Mrs. Mary Adams, property owners in Incline Village.

Mr. Oliver Custer then spoke at some length and stated that purchasers of property in Incline Village were required to buy stock in the Recreational Association and that deeds had covenants running with the land providing for private beaches. He also expressed concern over "conflict of interests" stating that Harold Tiller and Robert McDonald were members of Crystal Bay Development Company as well as Incline Village General Improvement District. Mr. Custer challenged the list of 851 names submitted by Mr. Tiller as being taxpaying electors in the district, and stated that according to his information there were 214 taxpaying electors residing within the District and 128 taxpaying electors who signed petitions as presented to the Board would indicate more than 51% of the taxpaying electors objecting to the amendment to add recreational powers to Incline Village General Improvement District. On question, Mr. Custer stated that a check on the list of taxpaying electors was made in the offices of the Registrar of Voters and Assessor.

Mr. Ernest Wilson, representing the Bonding Attorneys for the District, stated the District does not have any bonded indebtedness and has never levied a tax; that special assessment bonds on obligations have been met on the due date and some \$250,000.00 worth of bonds were called before maturity.

No one else wishing to speak, the hearing was closed and all those present were advised that the matter would be taken under consideration later in the day at the completion of the agenda.

Later in the day, in response to Commissioner Streeter's request, Mr. Clinton Wooster read the definition of "Taxpaying Electors" as defined by NRS 318.020, Subsection 8. Mr. Wooster stated that it was his opinion that a taxpaying elector as defined did not require residence within the District, but required ownership of property within the District by a person who was qualified as an elector under the laws of the State of Nevada.

Mr. Wooster's interpretation of taxpaying electors was discussed at some length, and it was pointed out a recent survey disclosed 4,000 residents with 300 to 400 children in grade school. Upon motion by Commissioner Streeter, seconded by Commissioner Sauer, which motion

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duly carried, it was ordered that the taxpaying electors be established at 851, based upon the previously discussed information.

Commissioner Streeter moved that the Board of County Commissioners go on record, finding that it is economically sound and feasible to grant recreational powers to Incline Village General Improvement District, based upon the information supplied by Incline Village. Motion seconded by Commissioner Cunningham and upon roll call vote Commissioners Streeter, Cunningham and McKenzie voted "Yes", Commissioners Sauer and McKissick voted "No". The Chairman announced the motion had carried and it was so ordered.

Commissioner Streeter moved that the Board of County Commissioners go on record, finding it is of public convenience and necessity to grant recreational powers to Incline Village General Improvement District, based upon the information supplied by Incline Village. Motion seconded by Commissioner Cunningham and upon roll call vote Commissioners Streeter, Cunningham and McKenzie voted "Yes", Commissioners Sauer and McKissick voted "No". The Chairman announced the motion had carried and it was so ordered.

Bill No. 132, which was prepared by Ernest Wilson, an ordinance amending Ordinance 97 granting Incline Village General Improvement District powers relating to public recreation was introduced by Commissioner Streeter and read in full to the Board, and it was ordered that final action of adoption be continued to the next meeting.

65-969 ZONING VIOLATIONS - GEORGINA YOUNG - MR. & MRS. GEORGE YOUNG

11:30 A.M. This being the time set in a citation issued to Mrs. Georgina Young to appear before the Board to show cause why she should not be prosecuted for a zoning violation; and

12:00 Noon This being the time set in a citation issued to Mr. and Mrs. George Young to appear before the Board to show cause why they should not be prosecuted for a zoning violation.

These hearings were combined because they concerned members of the same family and the people were present.

Clinton Wooster, Deputy District Attorney, stated the violation with regard to Mrs. Georgina Young is two trailers and one house on property at 4101 Rawana Way, Reno, Nevada; this is an A-1 (First Agricultural) zone. Notice was served by the Planning Commission on September 8, 1965; the Planning Commission made a staff inspection on September 29, 1965 and there was non-compliance with their first notice. As a result, it was sent to the District Attorney's office and a citation was made out for the violation setting the hearing at this time.

That with regard to Mr. and Mrs. George Young the violation in this case is two trailers and one house on property at 4095 Rawana Way, Reno, Nevada, again in a First Agricultural zone. Notice was sent by certified mail by the Regional Planning Commission on September 13, 1965; Regional Planning inspected the area September 29, 1965 and found the violation still present. The District Attorney's office was asked then to issue a citation against Mr. and Mrs. George Young; that citation was served on Mr. George Young on October 4, 1965.

Mr. Homer Bronneke was present and stated the Planning Commission staff had made a visual inspection this morning and found violations still existing on both properties; that the properties are zoned A-1 with TR overlay.

Mr. Young was present and stated that he wished to comply with the ordinance, however, one of the trailers on the property at 4095 Rawana Way is through an estate--the man who owned the trailer was killed, there is no one living in it but Mr. Marshall Bouvier, an

EXHIBIT “Y”

1 IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
2 IN AND FOR THE COUNTY OF WASHOE

3 ooo

4 ARDEN D. CONNICK, et al,
5 Plaintiffs,

6 vs.

7 COMMISSIONERS OF WASHOE COUNTY
8 and TRUSTEES of the INCLINE VILLAGE
9 GENERAL IMPROVEMENT DISTRICT,
10 Defendants.

Civil Action No. 225863

Dept. No. 4

APR 11 11 53 AM '68

H. M. POWERS, CLERK

By A. Powers
DEPUTY

11
12 ARDEN D. CONNICK, et al,
13 Plaintiffs,

14 vs.

15 COMMISSIONERS OF WASHOE COUNTY,
16 TRUSTEES of the INCLINE VILLAGE
17 GENERAL IMPROVEMENT DISTRICT, CRYSTAL
18 BAY DEVELOPMENT CO. and INCLINE
19 VILLAGE RECREATION ASSOCIATION,
20 Defendants.

Civil Action No. 240307

Dept. No. 3

21 CRYSTAL BAY DEVELOPMENT CO.,
22 Plaintiff,

23 vs.

24 A. D. CONNICK, et al,
25 Defendants.

Civil Action No. 240864

Dept. No. 1

26
27
28 CRYSTAL BAY DEVELOPMENT CO.,
29 Plaintiff,

30 vs.

A. D. CONNICK, et al,
Defendants.

Civil Action No. 240863

Dept. No. 4

1 SEAMOUNT, INC.,
2 Plaintiff,
3 vs.
4 A. D. CONNICK, et al,
5 Defendants.

Civil Action No. 241359
Dept. No. 5

8 STIPULATION

9 WHEREAS, the parties hereto are also parties in Civil
10 Action No. 225863, Department No. 4 of this Court, entitled
11 "ARDEN D. CONNICK, et al, plaintiffs, vs. COMMISSIONERS OF WASHOE
12 COUNTY and TRUSTEES of the ENCLINE VILLAGE GENERAL IMPROVEMENT
13 DISTRICT, defendants," and

14 WHEREAS, the parties hereto are also parties in Civil
15 Action No. 240307, Department No. 3 of this Court, entitled
16 "ARDEN D. CONNICK, et al, plaintiffs, vs. COMMISSIONERS of WASHOE
17 COUNTY, TRUSTEES of the ENCLINE VILLAGE GENERAL IMPROVEMENT
18 DISTRICT, CRYSTAL BAY DEVELOPMENT CO. and ENCLINE VILLAGE RECREA-
19 TION ASSOCIATION, defendants", and

20 WHEREAS, the parties hereto are also included among the
21 parties in Civil Action No. 240864, Department No. 1 of this Court
22 entitled "CRYSTAL BAY DEVELOPMENT CO., plaintiff, vs. JOHN M.
23 CROM, et al, defendants", and

24 WHEREAS, the parties hereto are also included among the
25 parties in Civil Action No. 240863 in Department No. 4 of this
26 Court, entitled "CRYSTAL BAY DEVELOPMENT CO., plaintiff, vs.
27 J. M. CROM, et al, and

28 WHEREAS, the parties hereto are also included among the
29 parties in Civil Action No. 241359, Department No. 5 of this Court
30 entitled "SEAMOUNT, INC., plaintiff, vs. J. M. CROM, JR., et al,
31 defendants", and

1 WHEREAS, the various parties hereto have entered into
2 this agreement and stipulation of settlement of their various
3 disputes and differences and the issues raised by the foregoing
4 matters, by and through their respective counsel of record,

5 NOW, THEREFORE, IT IS HEREBY AGREED AND STIPULATED as
6 follows:

7 1. The parties hereto agree to continue their present
8 best efforts to dissolve the INCLINE VILLAGE RECREATION ASSOCIA-
9 TION as soon as possible; further, the parties likewise agree to
10 use their best efforts to fulfill each and all of those commitments
11 expressed by their letter of March 7, 1968, to the property owners
12 of Incline Village, Nevada, a copy of which is attached hereto as
13 "Exhibit A" and which is incorporated by reference herein.

14 2. The parties hereto, and specifically the INCLINE
15 VILLAGE RECREATION ASSOCIATION and those parties who are members
16 and/or stockholders thereof, agree as follows:

17 (a) That the agreement between the Association and its
18 members or stockholders providing for the payment
19 of an annual fee or assessment in the sum of FIFTY
20 DOLLARS (\$50.00) was and is intended to finance the
21 acquisition of Burnt Cedar Beach and Incline Beach
22 by the said Recreation Association from the CRYSTAL
23 BAY DEVELOPMENT CO.

24 (b) That when the said Burnt Cedar Beach and Incline
25 Beach are purchased from the CRYSTAL BAY DEVELOP-
26 MENT CO. by the INCLINE VILLAGE GENERAL IMPROVEMENT
27 DISTRICT, the purpose of the agreement between the
28 said Recreation Association and its members and
29 stockholders will thereupon expire and the \$50.00
30 annual fee or assessment will no longer be

1 payable; specifically, the members or stockholders
2 of the Association at such time will no longer be
3 liable to the said Recreation Association for the
4 prescribed annual fee or assessment of \$50.00.

5 Further, under the terms of "Exhibit A" attached,
6 the letter of March 7, 1968, upon dissolution all
7 monies in the said Recreation Association will be
8 distributed in accordance with the Nevada Revised
9 Statutes.

10 (c) That in any event the INCLINE VILLAGE RECREATION
11 ASSOCIATION could not, can not, and will not
12 acquire facilities except on the approval of the
13 members or stockholders of the said Recreation
14 Association.

15 3. That each of the hereinafter mentioned law suits
16 before this Court as to all parties therein shall forthwith be
17 and hereby are dismissed with prejudice:

18 (a) Arden D. Connick, et al, plaintiffs, vs.
19 Commissioners of Washoe County and Trustees
20 of the Incline Village General Improvement Dis-
trict, defendants, No. 225863, Department No. 4.

21 (b) Crystal Bay Development Co., plaintiff, vs.
22 A.D. Connick, et al, defendants, No. 240864,
Department No. 1.

23 (c) Crystal Bay Development Co., plaintiff, vs.
24 A.D. Connick, et al, defendants, No. 240863,
Department No. 4.

25 (d) Seamount, Inc., plaintiff, vs. A. D. Connick,
26 et al, defendants, No. 241359, Department No. 5,
and

27 (e) Arden D. Connick, et al, plaintiffs, vs.
28 Commissioners of Washoe County, Trustees of
29 the Incline Village General Improvement
District, Crystal Bay Development Co. and
30 Incline Village Recreation Association,
defendants, No. 240307, Department No. 3.

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DATED this 11 day of APRIL, 1968.

CRYSTAL BAY DEVELOPMENT CO.

By *Arthur E. Wood*
ARTHUR E. WOOD, President

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By *George S. Sauer*
GEORGE SAUER, Chairman, Board of Trustees

INCLINE VILLAGE RECREATION ASSOCIATION

By *Carl D. Sharp*
CARL D. SHARP, Chairman, Board of Directors

OLIVER CUSTER & RAYNER KJELDSEN as Attorneys for A. D. Larsen, A. D. Connick, C. E. Connick, R. Gaubert, F. Gaubert, H. S. Smith, P. C. Gurney and A. E. Peterson, parties to litigation

By *Oliver C. Custer*

By *J. Rayner Kjeldsen*

MARGAS, BARTLETT & DIXON as Attorneys for W. W. Jones and Nancy S. Jones, parties to litigation

By *John C. Bartlett*

STREETER, SALA & McCAULIFFE as Attorneys for Seamount, Inc.

By *Joel Streeter*

EXHIBIT "Z"

March 7, 1968

Property Owners
Incline Village, Nevada

Dear Property Owner:

Over the past several weeks, all of us have been meeting to resolve mutual misunderstandings and apprehension and to create some basis upon which all of us can foresee our future development - namely, Crystal Bay Development Co., Incline Village General Improvement District, Incline Village Recreation Association, Howard Smith, Roger Howard, David L. Quandt, and various participants in pending litigation.

It would appear that a mutual lack of communication has given rise to misunderstanding and apprehension on all sides. We desire that our discussions and their result - a settlement of all pending litigation - be clearly understood by all. And we hope that the terms and nature of this settlement serve to resolve such doubts as you may have.

Specifically, we all are in accord with and propose terms of settlement as follows:

I

RELATIONSHIP OF DEVELOPMENT COMPANY
AND IMPROVEMENT DISTRICT

Crystal Bay Development Co. agrees not to sell to the Incline Village General Improvement District any real property save and except certain Lake Tahoe beach property referred to herein and such real property as the Development Co. and the District may hereafter agree to sell and purchase for the purpose of creating a park or parks.

II

BOARD OF TRUSTEES
OF INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

It is naturally in the best interests of all concerned, the District, the Company and the residents, that the Board of Trustees of the Improvement District be occupied by qualified and impartial individuals who are generally accepted

as both qualified and impartial. Whether for sound reasons or not, some apprehension was voiced by certain parties that the entire Board was not impartial. Several individuals have been nominated by property owners to serve on the Board and they have consented to serve, which will effect a re-organization of the Board as follows:

GEORGE SAYRE
C. R. HERDA
HOWARD SMITH
ROGER HOWARD
DAVID L. QUANDT

Those offering to resign from the Board have graciously done so in the interest of promoting a feeling of new understanding - as expressed by this letter - and they are sincerely thanked for their hard work and long hours.

Those nominated to become new members of the Board have examined the certified audit made of the District through the fiscal year ending June 31, 1967, by Chanslor, Barbieri and DeWitt, Certified Public Accountants, and believe that the affairs of the District are in order.

III

SALE AND PURCHASE OF BURNT CEDAR AND INCLINE BEACHES

The most feasible method of acquiring ownership of the beaches from Crystal Bay Development Co. and financing that acquisition is by a purchase by the Improvement District rather than the Incline Village Recreation Association. We now believe that the Recreation Association does not have the means to obtain financing for the purchase because it lacks any practical means of collecting revenues therefor; collections by the Association must depend at bottom on voluntary contributions and individual collection suits by the Association are impractical.

Such a purchase, to be equitable, should be at fair market value for our purposes, no more or less. The fair market values of Burnt Cedar Beach and Incline Beach have been determined by appraisal as indicated below. These fair market value figures were determined by three (3) MAI Appraisers namely BRICE J. LEGGETT and the REAL ESTATE RESEARCH CORPORATION who had already appraised those beaches for the Crystal Bay Development Co., and PAUL BENSON, MAI, who appraised the beaches

March 7, 1968

Page 3

for the Improvement District, which paid his costs and fees.

The appraisals were made as follows:

			<u>TOTAL</u>
<u>LEGGETT</u>	Burnt Cedar Beach	\$1,040,500	\$2,103,000
	Incline Beach	\$1,062,500	
<u>RERC</u>	Burnt Cedar Beach	\$1,340,000	\$2,280,000
	Incline Beach	\$ 940,000	
<u>BENSON</u>	Burnt Cedar Beach	\$1,150,000	\$2,289,000
	Incline Beach	\$1,139,000	

The low appraisal figure for both beaches as rounded to \$2,100,000 has been accepted by us all as a fair and equitable purchase price.

IV

FINANCING THE PURCHASE OF THE BEACHES

In order to finance the purchase of Burnt Cedar and Incline Beaches, the Improvement District shall proceed with the issuance and sale of revenue bonds in the total sum of \$2,685,000.00 to cover the purchase price of the beaches of \$2,100,000.00, to create sufficient reserve funds to be held on deposit by the District as a margin against the first year's interest and one year of principal, which revenues are expected to pay, to cover the amount of the discount (6%) at which the bonds are sold, and to pay the various expenses of the bond issue itself.

Eliminated from the issue and sale as originally proposed are funds for the construction of a marina and various pool and bathhouse facilities. The presently outstanding bonds and the payment schedules therefor as of June 30, 1967, have been reviewed as well as the proposed issue and payment schedules for this issue. The assessable charges thereunder, for each subdivided lot or unsubdivided parcel constituting a single family homesite, zoned for a single family residence structure, whether or not so improved, will not under any circumstances exceed FIFTY DOLLARS (\$50.00) for each fiscal year ending June 30 commencing July 1, 1968.

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

Developed Single Family Lots

1968-69 through 1978-79 \$50.00 per year per lot

Developed Multiple Units

1968-69 through 1978-79 \$50.00 per year per unit

Developed Hotel - Motel Property

1968-69 through 1978-79 \$25.00 per year per room

Undeveloped Single Family Parcels

1968 - 1969	\$10.00 per acre
1969 - 1970	\$15.00 per acre
1970 - 1971	\$15.00 per acre
1971 - 1972	\$10.00 per acre
1972 - 1973	\$10.00 per acre
1973 - 1974	\$ 5.00 per acre
1974 - 1975	\$ 1.00 per acre

Undeveloped Multiple Family Parcels

1968 - 1969	\$200.00 per acre
1969 - 1970	\$200.00 per acre
1970 - 1971	\$150.00 per acre
1971 - 1972	\$150.00 per acre
1972 - 1973	\$100.00 per acre
1973 - 1974	\$ 50.00 per acre
1974 - 1975	\$ 5.00 per acre

V

DISSOLUTION OF THE INCLINE VILLAGE RECREATION ASSOCIATION

We think it best for all concerned - in view of

acquisition and management of the beaches by the Improvement District - that the Incline Village Recreation Association be dissolved and the monies placed on deposit therein by shareholders, or payors, approximately the sum of \$57,600.00, be distributed to them as provided in Nevada Revised Statutes. This can be done only upon the written request of two thirds (2/3) of the Association membership, addressed to the Directors. If so requested, dissolution will be administered by four persons we have nominated, namely GREG ENGLEHARDT, MRS. PAULA C. GURNEY, REVEREND DAVID GRAHAM, and C. R. HERDA.

VI

DISMISSAL OF LITIGATION

In view of the foregoing, orders of dismissal with prejudice will be entered upon stipulation of the parties of pending litigation, namely,

- (a) Arden D. Connick, et al, plaintiffs, vs. Commissioners of Washoe County and Trustees of the Incline Village General Improvement District, defendants, No. 225863, Department No. 4,
- (b) Crystal Bay Development Co., plaintiff, vs. A. D. Connick, et al, defendants, No. 240864, Department No. 1,
- (c) Crystal Bay Development Co., plaintiff, vs. A. D. Connick, et al, defendants, No. 240863, Department No. 4,
- (d) Seamount, Inc., plaintiff, vs. A. D. Connick, et al, defendants, No. 241359, Department No. 5, and
- (e) Arden D. Connick, et al, plaintiffs, vs. Commissioners of Washoe County, Trustees of the Incline Village General Improvement District, Crystal Bay Development Co. and Incline Village Recreation Association, Defendants, No. 240307, Department No. 3.

We are enclosing a form of letter which we jointly ask you to execute which constitutes a written request

March 7, 1968

Page 6

to the Directors of the Association to dissolve Incline Village Recreation Association. Enclosed also is an addressed envelope for return mail to those four impartial individuals who will count the requests and, if sufficient in number, administer dissolution itself.

Very truly yours,

CRYSTAL BAY DEVELOPMENT CO.

By Arthur L. Wood
ARTHUR L. WOOD, President

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By George Sayre
GEORGE SAYRE, Chairman, Board of Trustees - pursuant to Board resolution

INCLINE VILLAGE RECREATION ASSOCIATION

By Carl E. Shaff
CARL E. SHAFF, Chairman, Board of Directors - pursuant to Board resolution

Howard Smith
HOWARD SMITH

Roger L. Howard
ROGER HOWARD

March 7, 1968

Page 7

David L. Quandt

DAVID L. QUANDT

OLIVER CUSTER & RAYNER KJELDSEN as
Attorneys for A. B. Larsen, A. D.
Connick, C. K. Connick, R. Gaubert,
F. Gaubert, H. S. Smith, P. C.
Gurney and A. E. Peterson, parties
to litigation

By *Oliver Custer*

By *Rayner Kjeldsen*

MARGAS, BARTLETT & DIXON as
Attorneys for W. W. Jones
and Nancy S. Jones, parties to
litigation

By *John Bartlett*

STREETER, SALA & McAULIFFE as
Attorneys for Seamount, Inc.

By *John Streeter*

ON THE BASIS OF THE INFORMATION FURNISHED,
THERE IS NO RECORD ON FILE WITH THE
SECOND JUDICIAL DISTRICT COURT, WASHOE
COUNTY, RENO, NEVADA.
Walter Hall 9-13-11
DEPUTY CLERK DATE

EXHIBIT "A"

RESOLUTION NO. 419

A RESOLUTION FIXING RATES, TOLLS AND CHARGES FOR
THE RECREATIONAL SERVICES AND FACILITIES
OF BURNT CEDAR AND INCLINE COMMUNITY BEACHES

AND RESOLUTION 451
AMENDING No. 419

RESOLUTION NO. 420

A RESOLUTION PROVIDING FOR THE ISSUANCE OF RECREATION
REVENUE BONDS, FIXING THE FORM OF THE BONDS, PROVIDING
FOR THEIR PAYMENT AND COVENANTS FOR THEIR PROTECTION

BURNT CEDAR AND INCLINE COMMUNITY BEACHES

\$3,600,000 REVENUE BONDS OF 1967

AND RESOLUTION No. 450
AMENDING No. 420

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

LAKE TAHOE, WASHOE COUNTY

NEVADA

257-1082

INDEX TO
RESOLUTION NO. 419

A RESOLUTION FIXING RATES, TOLLS AND CHARGES FOR
THE RECREATIONAL SERVICES AND FACILITIES
OF BURNT CEDAR AND INCLINE COMMUNITY BEACHES
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

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2. Taking Effect	1
3. Present Facilities	1
4. Description of Charges	1
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RESOLUTION NO. 419

A RESOLUTION FIXING RATES, TOLLS AND CHARGES
FOR THE RECREATIONAL SERVICES AND FACILITIES
OF BURNT CEDAR AND INCLINE COMMUNITY BEACHES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

RESOLVED, by the Board of Trustees of the Incline Village
General Improvement District, Washoe County, Nevada, as follows:

WHEREAS, it is proposed that the District issue revenue bonds
to provide funds to acquire Burnt Cedar Beach and the improvements
thereon and to acquire and improve the area known as Incline Beach,
and to pledge the net revenues to be derived from the rates, tolls
and charges to be fixed for the services and facilities thereof; and

WHEREAS, it is necessary that said charges be fixed prior to
the adoption of a resolution providing for the issuance of said bonds.

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Short Title. This resolution shall be known and cited as
the Community Beaches Rate Resolution.
2. Taking Effect. This resolution shall take effect upon the
acquisition of title to either or both the Burnt Cedar Community
Beach and the Incline Community Beach.
3. Present Facilities. Until both of said beaches have been
acquired and the proposed improvements completed on Incline Beach,
the charges herein fixed shall be and constitute charges for the
services and facilities of the portions thereof then acquired.
4. Description of Charges. The rates, tolls and charges here-
in fixed are minimum annual charges for the services of the lands and
facilities of the community beaches, and shall include, without limit-
ing the generality thereof, charges for the operation thereof for the
furnishing thereof, for the furnishing of the services thereof, for
the availability of the services thereof, and for the standby of said
lands and facilities and the services and operation thereof.

5. Usefulness of Lands. The lands for which said charges are imposed consist of two parcels of land lying between State Highway No. 28 and Lake Tahoe and having a beach frontage of 1170 feet and 1340 feet, respectively, and both said parcels, and the Lake by reason thereof, are accessible only to property owners of the District, and their tenants, hotel and motel patrons, and their guests, whether or not said lands so charged are improved for occupancy.

6. Intrinsic Distinctions in Lands Charged. The lands charged herein have natural, intrinsic and fundamental distinctions which are reasonable in their relation to the object of the charges herein imposed, and based thereon are herein classified for the purpose of such charges.

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

(a) Single Family Parcel. \$50 for each subdivided lot or unsubdivided parcel constituting a single family home site, zoned for a single family residential structure whether or not so improved.

(b) Duplex Parcel. \$100 for each subdivided lot or unsubdivided parcel constituting a duplex site zoned for a duplex residential structure, whether or not so improved.

(c) Improved Multiple Residential Parcel. \$50 for each single family unit in a multiple residential structure of three or more complete and independent single family residential units, or in a condominium structure or town house cluster.

(d) Unimproved Multiple Residential Parcel. \$200 for each acre, and a pro rata thereof for each fraction of an acre, in a parcel of unimproved subdivided or unsubdivided land zoned R-3 for a multiple residential structure or

structures of three or more complete and independent single family residential units, or a condominium structure or town house cluster.

(e) Hotel and Motel. \$15 for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) C-1 and C-2 Commercial Parcel. \$200 for each acre, or a pro rata thereof for each fraction of an acre, in a parcel of unimproved land, and in a parcel of land improved with other than a hotel or a motel, whether or not subdivided, and zoned C-1 or C-2 commercial.

(g) M-1 Light Industrial Parcel. \$100 for each acre, or a pro rata thereof for each fraction of an acre, in a parcel of improved or unimproved land, whether or not subdivided, and zoned M-1 light industrial.

(h) Unsubdivided Residential Acreage. \$5 for each acre, and a pro rata thereof for each fraction of an acre, in an unimproved and unsubdivided tract of acreage containing ten or more acres, zoned E-1, E-2, A-1, A-2, or A-4 and intended for residential use.

(i) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes, and publicly owned lands, are excepted and excluded from the charges imposed by subdivisions (a) through (h) of this section.

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

8. Discount, Deposit or Guaranty. The Board may provide for; but is not limited to:

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

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

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

9. Penalties. The Board may provide for a basic penalty for nonpayment of charges within the time and in the manner prescribed by it. The basic penalty shall not be more than ten per cent (10%) of each month's charges for the first month delinquent. In addition to the basic penalty it may provide for a penalty of not exceeding 1.5 per cent per month for nonpayment of the charges and basic penalty. On the first day of the calendar month following the date of payment specified in the bill, the charge shall become delinquent if the bill or that portion thereof which is not in bona fide dispute remains unpaid. It may provide for collection of the penalties provided for in this Part.

10. Collect With Other Charges. The Board may provide that charges shall be collected together with and not separately from the charges for any other service rendered by it, and that all charges shall be billed upon the same bill and collected as one item.

11. Contract for Collection. The Board may enter into a written contract with any person, firm or public or private corporation providing for the billing and collection by such person,

firm or corporation of the charges for the service furnished by the Project. If all or any part of any bill rendered by any such person, firm or corporation pursuant to any such contract is not paid and if such person, firm or corporation renders any public utility service to the person billed, such person, firm or corporation may discontinue its utility service until such bill is paid, and the contract between the Board and such person, firm or corporation may so provide.

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

13. Perpetual Lien. Until paid, all charges shall constitute a perpetual lien on and against the property served.

14. Foreclose as Mechanics' Lien. Any lien may be foreclosed in the manner as provided by the laws of the State of Nevada for the foreclosure of mechanics' liens.

15. Id - Notice and Hearing. Before any lien is foreclosed, the Board shall hold a hearing thereon after notice thereof by publication and by registered first class mail, postage prepaid, addressed to the last known owner at his last known address according to the records of the District and the real property assessment roll in the County.

16. Election to Collect on Tax Roll. The Board, after it has adopted rates pursuant to this Indenture may, by resolution or by separate resolutions, elect to have such charges for the forthcoming

fiscal year collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, its general taxes.

17. Written Report. In such event, it shall cause a written report to be prepared and filed with the Secretary, which shall contain a description of each parcel of real property receiving such services and facilities and the amount of the charge for each parcel for such year, computed in conformity with the charges prescribed by the resolution.

18. Id - Alternative Procedure. The powers authorized by Section 8.14 of this Indenture shall be alternative to other procedures adopted by the Board for the collection of such charges.

19. Id - Property Descriptions. The real property may be described by reference to maps prepared by and on file in the office of the County Assessor or by descriptions used by him, or by reference to plats or maps on file in the office of the Secretary.

20. Id - Election as to Delinquent Property Only. The Board may make the election specified in Section 8.14 with respect only to delinquent charges and may do so by preparing and filing the written report, giving notice and holding the hearing therein required only as to such delinquencies.

21. Id - Publication of Notice. The Secretary shall cause notice of the filing of the report and of the time and place of hearing thereon to be published once a week for two (2) weeks prior to the date set for hearing, in a newspaper of general circulation printed and published within the District if there is one and if not, then in such paper printed and published in the County of Washoe.

22. Id - Mailed Notice of Hearing. Before the Board may have such charges collected on the tax roll, the Secretary shall cause a notice in writing of the filing of the report proposing to have such charges for the forthcoming fiscal year collected on the tax

roll and of the time and place of hearing thereon, to be mailed to each person to whom any parcel or parcels of real property described in the report is assessed in the last equalized assessment roll available on the date the report is prepared, at the address shown on the assessment roll or as known to the Secretary.

23. Id - Notice After First Year. If the Board adopts the report, then the requirements for notice in writing to the persons to whom parcels of real property are assessed shall not apply to hearings on reports prepared in subsequent fiscal years but notice by publication as herein provided shall be adequate.

24. Id - Hearing. At the time stated in the notice, the Board shall hear and consider all objections or protests, if any, to the report referred to in the notice and may continue the hearing from time to time.

25. Id - Protests. If the Board finds that protest is made by the owners of a majority of separate parcels of property described in the report, then the report shall not be adopted and the charges shall be collected separately from the tax roll and shall not constitute a lien against any parcel or parcels of land under Sections 8.14, et seq., of this Part, but shall continue to be subject to the lien provided in Section 8.11 and shall be and remain subject to all of the other methods of collection and remedies provided in this Part.

26. Id - Determination and Finality. Upon the conclusion of the hearing, the Board may adopt, revise, change, reduce or modify any charge or overrule any or all objections and shall make its determination upon each charge as described in the report, which determination shall be final.

27. Id - Delivery of Report and Entry on Roll. Prior to the time the County Treasurer posts taxes to the County tax roll each year following such final determination, the Secretary shall file

with him a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the Board, and the County Treasurer shall enter the amounts of the charges against the respective lots or parcels of land as they appear on the current assessment roll.

28. Id - Parcels Outside District. Where any such parcels are outside the boundaries of the District, they shall be added to the assessment roll of the District for the purpose of collecting such charges.

29. Id - Parcels Not on Roll. If the property is not described on the roll, the County Treasurer may enter the description thereon together with the amounts of the charges, as shown in the report.

30. Id - Lien Same Time as Taxes. The amount of the charges shall constitute a lien against the lot or parcel of land against which the charge has been imposed as of the time when the lien of taxes on the roll attach.

31. Id - Inclusion in Tax Bills. The County Treasurer shall include the amount of the charges on bills for taxes levied against the respective lots and parcels of land. Thereafter the amount of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties.

32. Id - Separate Bills. The County Treasurer may, in his discretion, issue separate bills for such charges and separate charges and separate receipts for collection on account of such charges.

33. Id - Tax Laws Apply. All laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.

34. Regulations. The Board shall establish rules and regulations for the use and the right of use of the Facilities of the Project.

35. Exclusive Use. The total area of the District being 9,000 acres, it is hereby determined that the Facilities of the Project may be determined by the Board to be inadequate to provide for more or other than the owners and residents of the District, and their tenants, patrons and invited guests, and to reserve and set aside said Facilities for their sole and exclusive use.

36. Constitutionality. If any section, subsection, sentence, clause or phrase of said Indenture be for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions thereof. The District thereby declared that it would have made said Indenture and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.

* * * * *

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 held on the 5th day of October . 1967, by the following vote:

AYES, and in favor thereof, Trustees:

George G. Sayre, David L. Chamberlin, Guy Michael
Raymond Plumkett,

NOES, Trustees: None

ABSENT, Trustees: Joseph F. McDonald, Jr.

Secretary

(Seal)

IVGID Trustee Regular Meeting January 8, 2025
Public Comments from Harry Swenson at 664 Tyner Way

Good evening, I am Harry Swenson, and live on lower Tyner.

I want to congratulate our new trustees on their impressive selection as a Trustee for the Incline Village and Crystal Bay Community. I know you all worked very hard to garner the votes you received. I wish you the best of success in these difficult times for our community. I want to let you know that I am hoping that you all can work together for the betterment of our community and encouraging the many views of our community to be heard and understood and considered.

Now that you are fully established, I wish to remind you of your responsibilities as a trustee and the Nevada Revised Statutes, especially the all-important open meeting statute. This statute ensures that all policy views and decisions are made in an open forum for the protection of the electorate. I am disappointed that last month one of the new trustees gathered the media and provided views of not only herself but a majority of the new board. I am assuming that these views expressed about our new General Manager were discussed in a private meeting in clear violation of the Open Meeting Statute. I also am concerned about the apparent violation of the Trustee Code of Conduct regarding the same interview when she expressed hers and other board members of their displeasure of the vote taken regarding the selection of our new General Manager. I believe the code of conduct forbids trustees from commenting on a vote of the board once it has been made. This does not bode well as a start of your new positions.

With the state of Nevada currently looking into past violations of IVGID's financial responsibilities, I would hate for your tenure to begin with the Nevada Attorney General to be looking into violations of Nevada's Open Meeting statutes. With all the challenges facing our community I really don't think you need multiple state investigations peering into our community.

I wish you the best of luck and hope you will avail yourselves of training in both the Nevada statutes and you trustee policies to avoid these problems in the future.

Thank-you for your time.
Harry Swenson

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore, Director of Human Resources; and
Sergio Rudin, General Counsel

SUBJECT: Review, Discuss and Possibly Approve the Employment
Contract with Robert W. Harrison to Serve as District General
Manager

**RELATED DISTRICT POLICY, PRACTICES, RESOLUTIONS or
ORDINANCES:** N/A

DATE: January 22, 2025

I. RECOMMENDATION

The Board of Trustees make a motion to approve the General Manager’s Employment Agreement.

II. BACKGROUND

On January 16, 2025, the Board of Trustees by majority vote selected Mr. Robert Harrison as the District’s new General Manager. At this same meeting, the Board of Trustees directed District General Counsel and the Human Resources Director to provide to Mr. Harrison an eighteen-month contract, using the previously Board approved General Manager employment agreement template.

On January 22, 2025, General Counsel provided to Mr. Harrison the District’s offered employment agreement. The recommended agreement is fully within the spirit of the draft template approved by the Board on January 25, 2024.

Following ongoing discussions, Mr. Harrison has requested the following changes to the draft template:

- Salary: Initial salary of \$275,000 through June 30, 2025 with an increase to \$290,000 effective July 1, 2025.
- Relocation: Within fifteen days of the effective date of the agreement, relocation reimbursement of \$15,000 for moving, temporary housing and other travel related expenses.

- Benefits: Establish separate 401(a) pension plan to allow waiving of waiting and vesting period for pension benefits
- Leave: Accelerated annual leave accrual to 160 hours with a one-time allotment of 40 hours of vacation, effective upon hire.
- Severance: No severance until after July 1, 2025, then standard severance agreement for one-time, lump sum cash payment equivalent to the sum of the General Manager's then-current monthly salary multiplied by six; one-time, lump sum cash payment equivalent to the then-current employee-only, medical only, District paid premium for six months.

III. FINANCIAL IMPACT AND BUDGET

The recommended contract is understood by staff to be within the Board's previous direction and expectations for negotiated figures related to base salary, overall fringe benefits, and total compensation. The contract can be fully absorbed within the existing budgeted amounts for the General Manager.

IV. ALTERNATIVES

If the Board does not approve the approved agreement, it could direct staff to continue to pursue its search for a new General Manager.

V. ATTACHMENTS

1. Incline Village General Improvement District Employment Agreement – General Manager – Recommended Contract – Final Draft
2. District General Manager Job Description
3. Waiver of Notice – signed by Robert Harrison

VI. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

The Board of Trustees make a motion to approve the General Manager's Employment Agreement.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
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This Employment Agreement (“Agreement”) is made and entered into January 29, 2025, by and between the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (“IVGID”) and Robert W. Harrison (“General Manager”).

SECTION 1. DUTIES

1.1 IVGID hereby employs General Manager full-time to uphold and abide the laws of the State of Nevada, District Ordinances, written Policies, Practices, and Resolutions enacted by IVGID Board of Trustees (“Board of Trustees”), as well as the applicable job description attached hereto as **Exhibit A (Job Description)**, and to perform such other duties and functions as the Board of Trustees shall from time to time assign.

1.2 General Manager shall faithfully, diligently, and to the best of General Manager’s abilities, perform all duties that are required under this Agreement. General Manager agrees that General Manager has a duty of loyalty and a fiduciary duty to IVGID.

1.3 General Manager shall devote the whole of General Manager’s working time, skill, experience, knowledge, ability, labor, energy, attention, and best effort exclusively to IVGID’s business and affairs.

1.4 General Manager shall not engage in any employment, activity, consulting service, or other enterprise, for compensation or otherwise, which is actually or potentially in conflict with, inimical to, or which interferes with the performance of General Manager’s duties. General Manager shall not, during the term of this Agreement, individually, as a partner, joint venture, officer or shareholder, invest or participate in any business venture or non-profit conducting business in the established boundaries of Incline Village and Crystal Bay, except as may be approved by the Board of Trustees. Notwithstanding anything in this provision to the contrary, General Manager may volunteer for the International Association of Rotary Clubs and any local chapter thereof, provided that such volunteer services shall not interfere with his duties as General Manager, and General Manager may continue his consulting services for SuperC AI Ltd. (bewith.io), provided that such services shall not interfere with his duties as General Manager.

1.5 The General Manager is an exempt employee as defined and consistent with the Fair Labor Standards Act. General Manager is hired with the understanding that he is responsible for accomplishing the duties required of General Manager. General Manager does not have set work hours, he is expected to be available at all times. It is recognized that the General Manager must devote a great deal of time to the business of IVGID outside of IVGID’s customary office hours, and to that end General Manager’s schedule of work each day and week shall vary in accordance with the work required to be performed in accordance with any specific direction provided by the Board of Trustees.

1.6 General Manager shall abide by the Nevada Ethics in Government Law (NRS Chapter 281A), related regulations, and ethics opinions issued by the Nevada Ethics Commission. The Nevada Ethics Law establishes the public policy and standards of conduct necessary to ensure the

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integrity and impartiality of government, free from conflicts of interest between public duties and private interests of state and local public officers and employees.

SECTION 2. TERM OF AGREEMENT

2.1 General Manager shall serve as the IVGID Manager effective January 30, 2025 (“the Effective Date”). This Agreement shall thereafter continue in full force and effect through June 30, 2026 or until such time as either party terminates this Agreement pursuant to the provisions hereof. General Manager’s employment as IVGID General Manager shall be at will. This means that General Manager may be terminated from his employment with IVGID at any time, without cause, and without notice, subject to the provisions hereof.

SECTION 3. SALARY

3.1 IVGID agrees to pay General Manager an annual base salary for services rendered in the amount of two hundred and seventy-five thousand (\$275,000) through June 30, 2025, and effective July 1, 2025, increasing thereafter to two hundred ninety thousand (\$290,000) (“Base Salary”).

3.2 Within fifteen days of the Effective Date of this Agreement, IVGID shall pay General Manager a one-time, lump sum payment of \$15,000 for relocation and moving expenses, temporary housing expenses, and other travel related expenses incurred in connection with General Manager’s relocation to the vicinity of Incline Village, Nevada.

3.3 In accordance with Section 7 below, the Board of Trustees shall conduct annual evaluations of General Manager’s performance and the Board of Trustees shall consider the results of these performance evaluations when deciding whether to provide additional compensation. However, all salary increases and/or performance incentives shall be provided in the sole discretion of the Board of Trustees.

SECTION 4. BENEFITS

4.1 General Manager shall receive the health, dental, and vision insurance and recreational benefits provided to other management-level IVGID employees.

4.2 IVGID shall provide one hundred percent (100%) of the cost for life and disability insurance for the General Manager. The life insurance policy shall not be for less than \$ 50,000.

4.3 IVGID shall contribute that percentage of the employer’s share defined contribution (457) program provided to other IVGID employees with same years of service and shall further contribute that percentage of the General Manager’s income toward retirement benefits provided to other management-level IVGID employees. Retirement benefits shall be provided by the way of IVGID’s existing 401(a) plan or such other mechanisms as IVGID may implement in the future, however, IVGID shall promptly establish a separate 401(a) plan for the General Manager allowing IVGID to waive any waiting period for participation and any vesting period for any 401(a) plan.

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SECTION 5. LEAVE

5.1 Annual Vacation Leave. IVGID shall include General Manager in its Annual Leave Program and provide him with an annual accrual of 160 hours of Annual Vacation Leave. General Manager shall accrue Annual Vacation Leave in the manner described in the IVGID's Personnel Policies and shall be subject to the cap on accrual of such leave as described therein. General Manager shall also receive a one-time allotment of 40 hours of Annual Vacation Leave effective on the Effective Date. In the event of termination for any reason, IVGID shall pay the cash value of the accrued Annual Vacation Pay balance subject to the cap on accrual.

5.2 Paid Holiday Leave. IVGID shall include General Manager in its Paid Holiday Leave program as described in IVGID's Personnel Policies and General Manager shall be paid for the designated Holidays.

5.3 Sick Leave. IVGID shall include General Manager in its Sick Leave program as described in IVGID's Personnel Policies. Subject to any changes to such policies, the General Manager shall accrue 4 hours of sick leave in the first and second pay periods each month.

SECTION 6. TERMINATION OF AGREEMENT & SEVERANCE

6.1 Termination by IVGID. General Manager understands and agrees that General Manager has no constitutionally-protected property or other interest in General Manager's employment as IVGID General Manager.

6.2 General Manager understands and agrees that General Manager works at the will and pleasure of the Board of Trustees, and that General Manager may be terminated, or asked to resign, at any time, with or without cause or advance notice.

6.3 Notice of termination shall be provided to General Manager in writing. "Termination," as used in this Agreement, shall also include: (i) a request by the majority vote of the Board of Trustees that General Manager resign occurring at any time; or (ii) any material reduction in the powers and authority of the IVGID General Manager including but not limited to the existing terms of Resolution 1898.

6.4 Termination by General Manager. General Manager may voluntarily terminate employment at any time, however, IVGID shall request the provision of ninety (90) days' notice or notice as early as possible.

6.5 Severance Benefit. If General Manager is terminated by the Board of Trustees without cause on or after July 1, 2025, then General Manager shall receive a one-time, lump sum cash payment equivalent to the sum of General Manager's then-current monthly salary multiplied by six; further, then General Manager shall receive a one-time, lump sum cash payment equivalent to the then-current employee-only, medical only, District-paid premium for six months.

6.6 Eligibility for such severance payment is expressly conditioned upon General Manager's execution of (i) a waiver and release of any and all of General Manager's claims against IVGID,

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
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and (ii) a covenant not to sue. All normal payroll taxes and withholdings as required by law shall be made with respect to any amounts paid under this Section.

6.7 Ineligibility for Severance (Termination for Cause; Voluntary Resignation). Notwithstanding the terms in this Section 6, General Manager shall not be eligible to receive, and IVGID shall not be obligated to pay, and shall not pay, any severance amounts or continue any benefits, if General Manager is terminated for Cause. Further, IVGID shall not be obligated to pay any severance amounts or continue any benefits in the event General Manager voluntarily resigns his employment.

6.8 "Cause," as used herein, shall mean, and be limited to, a termination for any of the following reasons: (i) conviction of a felony or other crime involving moral turpitude (ii) undertaking conduct constituting unjustifiable or willful neglect of the duties described in this Agreement, including but not limited to repeated and protracted unexcused absence from duty or refusal to follow the lawful direction of the Board of Trustees; (iii) undertaking any conduct constituting fraud, material dishonesty, or gross negligence in the performance of duties; (iv) violation of any statute or law constituting misconduct in office or constituting an ethical violation, including without limitation those set forth in Section 1.6 of this Agreement; (v) undertaking any conduct which violates the District's written personnel rules for and for which any other District employee may be terminated; (vi) violation of any federal or state discrimination laws, or applicable IVGID policies on discrimination; (vii) the disability or incapacity of the General Manager in such a manner of the General Manager becoming otherwise unable to perform the job duties of the General Manager position, except where termination for such disability would be prohibited by federal or state law.

6.9 In the event the Board of Trustees terminates General Manager for Cause, General Manager's sole remedy shall be a judicial action in declaratory relief to determine whether there was Cause. If the court determines there was no Cause, General Manager shall receive the severance pay provided in this Section 6, but no other damages, litigation costs or expenses, or attorneys' fees.

6.10 In the event of discharge of General Manager from his employment hereunder or any termination of this Agreement, General Manager shall return to IVGID immediately after said discharge or termination all documents, materials, equipment, machines, procurement cards, employee identification card, keys, and all other tangible property of IVGID and shall maintain confidential any information of IVGID which cannot be returned.

6.11 In the event of General Manager's death, this Agreement shall terminate immediately and any and all compensation then due the General Manager shall be paid and delivered in his named beneficiary or the representative of his estate or trust, as the case may be. For avoidance of doubt, there is no entitlement to payment of severance in the event of the General Manager's death.

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SECTION 7. PERFORMANCE EVALUATION

7.1 Annually, or at such other time as desired by the Board of Trustees, the Board of Trustees and General Manager shall meet to evaluate the performance of General Manager on a date mutually determined by both parties.

7.2 The Board of Trustees may, in its sole discretion, use any professional assistance in establishing standards, including but not limited to an agreed-upon facilitator.

7.3 Nothing in this provision shall be construed to require the Board of Trustees to grant General Manager pay increases based on the performance standards, if any, mentioned above nor to limit in any manner the discretion of the Board of Trustees to grant or not grant increases.

7.4 Nor shall anything in this Agreement be construed to require the Board of Trustees to evaluate General Manager solely upon the performance standards, if any, mentioned above, nor to limit the discretion of the Board of Trustees to evaluate General Manager as it deems necessary in the sole discretion of the Board of Trustees.

SECTION 8. PROFESSIONAL DEVELOPMENT, PROFESSIONAL ASSOCIATIONS, AND OUTSIDE ACTIVITIES

8.1 IVGID shall pay General Manager's annual membership dues and/or other similar professional organizational dues as approved by the Board of Trustees through the budgetary process.

8.2 During appointment as IVGID General Manager, and subject to the Board of Trustees budgetary approval of funds for such purpose, General Manager may attend and/or participate in professional activities, including, but not limited to, General Manager conferences and events, the League of Cities conferences and events, and such other national, regional, and local associations, provided that General Manager's ability to perform his duties as IVGID General Manager is not compromised.

8.3 General Manager shall be paid his regular salary and benefits while traveling to, attending, or participating in professional activities, and shall be entitled to expense advances and/or reimbursement in accordance with IVGID's Personnel Policies or other applicable IVGID policy.

8.4 General Manager shall be entitled to reimbursement for the actual costs of the following expense categories that he incurs as a result of the professional development activities authorized in this section: airfare, rental car, conference fees, meals, and lodging, consistent with IVGID's Personnel Policies or other applicable policy and subject to annual budget appropriations.

8.5 General Manager shall notify the Board of Trustees in writing in advance of any absences of more than one day related to such professional development activities.

8.6 If General Manager wishes to engage in other outside professional activities (e.g. teaching, consulting, expert witness testimony, speaking, or other non-IVGID connected business for which compensation is paid), he shall seek and obtain express prior consent of the Board of Trustees.

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General Manager will take paid or unpaid leave time for all such outside activities of this nature should such activities interfere with the General Manager's regular IVGID duties.

SECTION 9. REIMBURSEMENT FOR EXPENSES

General Manager shall be entitled to reimbursement of reasonable business-related expenses subject to the requirements and restrictions of IVGID's Personnel Policies or other applicable policy.

SECTION 10. BONDING/INDEMNIFICATION

10.1 IVGID shall bear the full cost of any fidelity or other bonds required of General Manager under any law or ordinance. IVGID shall defend, hold harmless, and indemnify General Manager against any tort, civil rights, personnel, discrimination, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act of omission occurring in the performance of General Manager's duties, excepting any claim or demand arising out of (i) an alleged felony or other crime involving moral turpitude; (ii) fraud, material dishonesty, willful misconduct or gross negligence by the General Manager; or (iii) a violation of statute or law constituting misconduct in office or ethical violation.

10.2 IVGID may compromise and settle any such claim or suit and pay the amount of any settlement or judgment therefrom.

10.3 This Section 10 shall survive any termination or resignation of the General Manager or expiration of this Agreement. This section is not intended to provide any rights in excess of those rights provided by state law.

SECTION 11. MISCELLANEOUS

11.1 IVGID Board of Trustees, in consultation with General Manager, shall fix any other terms and conditions of employment as IVGID may determine from time to time, relating to the performance of General Manager, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, IVGID Ordinances, Policy, or Resolution, or any applicable law. No such terms and conditions shall, be binding upon the parties to this Agreement unless and until they are reduced to writing and signed by both parties. Neither party may rely upon such terms and conditions without such an executed writing.

11.2 Unless otherwise specifically provided herein, all provisions of the policies and rules of IVGID relating to, vacation and sick leave, retirement contributions, health benefits, holidays and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to General Manager as they would to other IVGID employee. Except for terms expressly addressed by this Agreement, all other terms of IVGID's Personnel Policies and benefits programs shall apply. To the extent there is an inconsistency between the Personnel Policies or benefits programs, the terms of this Agreement shall apply.

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SECTION 12. NOTICES

Notices pursuant to this Agreement shall be in writing given by deposit in the custody of the United States Postal Service, postage prepaid, addressed as follows:

Incline Village General Improvement District
893 Southwood Blvd, Incline Village NV 89451
P: 775-832-1323
F: 775-832-1380

GENERAL MANAGER

Attn: Robert W. Harrison

893 Southwood Blvd, Incline Village NV 89451
P: 775-832-1323
F: 775-832-1380

or

General Manager's home address on file with the IVGID's Human Resources Department.

Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to the civil judicial process. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service or into a traceable overnight delivery service (e.g. Federal Express or similar).

SECTION 13. GENERAL PROVISIONS

13.1 The text herein shall constitute the entire agreement between the parties, and supersedes any and all other writings, documents, correspondence, agreements or understandings, either oral or in writing, between the parties hereto with respect to the employment of General Manager by IVGID. Each party to this Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement, or promise not contained in this Agreement shall be valid or binding on either party.

13.2 This Agreement shall be binding upon and inure to the benefit of the heirs at law and executors of General Manager.

13.3 If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

13.4 General Manager may not assign this Agreement in whole or in part.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
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13.5 This Agreement shall be governed by the laws of the State of Nevada. The venue for any and all litigation arising from this Agreement shall be in the state district or federal courts located in Washoe County, Nevada.

13.6 This Agreement may be modified or amended, or any of its provisions waived, only by a subsequent written agreement executed by each of the parties. The parties agree that this requirement for written modifications cannot be waived and any attempted waiver shall be void.

13.7 General Manager and IVGID agree and acknowledge that the provisions of this Agreement have been arrived at through negotiation and that each party has had a full and fair opportunity to revise the provisions of this Agreement and to have such provisions reviewed by legal counsel, and that both parties agree that they either have had the provisions of this Agreement reviewed by legal counsel or have voluntarily chosen not to do so. IVGID expressly agrees and acknowledges that IVGID General Manager was not representing IVGID regarding the terms of this Agreement. The parties agree any ambiguities in construing or interpreting this Agreement shall not be resolved against the drafting party. The titles of the various sections are merely informational and shall not be construed as a substantive portion of this Agreement.

IT IS SO AGREED:

Signed by:
IVGID GENERAL MANAGER
Robert Harrison
-1130C0E4F1BF437...

IT IS SO AGREED:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

IVGID Board Chairman

APPROVED AS TO FORM:

By: _____
IVGID General Counsel

ATTEST::

IVGID District Clerk

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**Incline Village General Improvement District
Job Description**

Job Title: General Manager
Job Code: 1110
Salary Grade: Contract
Department: Administration
Reports To: Board of Trustees
FLSA Status: Exempt
Prepared By: E. Feore/M. Dent
Prepared Date: 07/18/2023
Approved By: Board of Trustees
Approved Date: 08/24/2023

SUMMARY

Under the general direction of the Board of Trustees, the General Manager assumes full responsibility for the operation and management of the Incline Village General Improvement District (IVGID). The General Manager is responsible for the implementation and efficient execution of District policies, procedures, resolutions and ordinances, as well as the oversight of the performance of IVGID's fifty plus million dollar annual budget.

ESSENTIAL DUTIES AND RESPONSIBILITIES, not necessarily in order of priority, include the following. Assigned job tasks/duties are not limited to the essential functions.

1. Oversees the operation and management of the District, including the oversight and control of all the District's property, activities, personnel, business and operations. The General Manager is the chief executive officer of IVGID, responsible for all services, programs, budgets and the overall operational and financial performance of the District.
2. Applies Board established policies into day-to-day practices. Provides leadership and engages in strategic thinking to develop and implement operational goals, objectives, policies, capital improvements, programs and services while ensuring a customer-service oriented work environment that supports achieving the District's mission, plans, objectives, and values.
3. Develops policy recommendations to present to Board of Trustees for approval. Implements policies and directives as set by the Board of Trustees. Directs operation and management of the District in compliance with Ordinances, Resolutions, Regulations, Long Range Principles, Strategic Plans, Policies and Practices.
4. Implements all personnel rules and regulations, recommends staffing levels and maintains authority to hire, discipline, or discharge employees as may be necessary to carry out District business. Maintains direct, day-to-day supervision over all District employees. 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. Provides leadership, mentorship and empowerment to direct reports, to include performance management and achievement of predetermined goals.

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5. Supports District managers with identifying day-to-day operating issues both departmentally and District-wide; analyzes alternatives and initiates solutions through effective leadership, collaboration and communication. Participates in the development of departmental strategic management and business plans to achieve desired outcome as directed by the Board of Trustees.
6. Negotiates and manages contracts and agreements to ensure oversight of deliverables, deadlines, contract terms and conditions to ensure compliance. This will include labor negotiations with identified union bargaining units. Directs staff in the preparation, award, and administration of service, maintenance, construction, concessionaire, material and other necessary contracts.
7. Sets direction of the Senior Leadership Team, with preparation and administration of the annual operating budget, strategic planning, long range financial planning, and capital improvement programs for approval by the Board of Trustees.
8. Coordinates preparation of and is responsible for the accurate and complete Board of Trustees agenda and Board packets as requested by the Board of Trustees.
9. Oversees, monitors, and reports on programs, projects, and activities in collaboration with division leaders and Senior Leadership Team.
10. Ensures compliance with District Policy 1.1.0 to ensure the District's multi-year Strategic Plan provides a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. Coordinating with the Senior Leadership Team, ensures the Strategic plan is initiated, critical issues are identified and strategies are developed to achieve each noted long range principle.
11. Provides direction to identified staff to lead and support District wide efforts and training to provide excellent customer service.
12. As supported and guided by the Board of Trustees, represents IVGID to the community, media and other entities, organizations, and government agencies at the local, regional, state and federal levels. Stays abreast of latest developments within the District, County and Region. Represents the District well in public and provides a positive, professional image.
13. Confers with and responds to District stakeholders and their requests for services, suggestions and complaints. Provides accessibility and provides consistent and equal treatment to the Board of Trustee members.
14. Assists, advises and supports the Board of Trustees on special projects, problems and initiatives.

LEADERSHIP AND SUPERVISORY RESPONSIBILITIES

Leads and manages a staff of Directors and Senior Leadership who, in turn, lead and supervise approximately 750 employees (including seasonal employees) in each District venue and division. This includes Administration, Public Works, Recreation (to include Parks, Beaches and Tennis), Ski and Golf. Responsible for the overall leadership, direction, coordination, and evaluation of these units. Carries out leadership responsibilities and ensures careful compliance in accordance with the organization's policies, practices and procedures and applicable laws. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems. Manages the Senior Leadership staff which is

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER**

defined as the Director of Human Resources, Director of Administrative Services, Director of Finance, Ski Resort General Manager, Director of Parks & Recreation, Director of Public Works, and Director of Information Systems & Technology. Is responsible for fostering a positive and productive organizational culture.

QUALIFICATIONS

To perform this job successfully, an individual must be qualified to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION AND EXPERIENCE

A Bachelor's degree in Public Administration, Business, Finance, Accounting, Engineering or other related field from an accredited four-year college or university is required or relevant work experience with increasing responsibilities which include the management and leadership of a sizable organization. A Master's Degree in Public Administration or Business Administration is strongly preferred. A minimum of ten (10) years of related, increasingly responsible, management experience within a customer-service driven and multi-functional environment is required. Experience must also include successful leadership and management of disparate disciplines, i.e., finance, engineering, operations, administration, recreation, and marketing. Experience within a municipal, governmental, community based organization, or recreational service environment is helpful, though experience in senior leadership role within the private sector will also be considered. Experience reporting to a publically elected Board and experience in providing public services subject to public scrutiny is preferred but not required.

COMPREHENSION/COMMUNICATIONS SKILLS

Ability to read, analyze, and interpret complex documents. Ability to understand, use, and effectively communicate to a diverse audience financial, technical, regulatory, and operational data. Ability to respond effectively to sensitive inquiries or complaints and to establish and maintain effective working relationships with a broad variety of people. Ability to develop presentations and write articles to address a community-wide audience. Ability to make effective and persuasive speeches and presentations on controversial or complex topics to employees, management, public groups, and the Board of Trustees. Effective communication in a one on one environment, where emotions may run high. Ability to influence others through persuasion, leading by example and team decision-making skills as opposed to the authority of rank is essential. Overall, must be an extremely effective communicator, orally and in writing, with an open and approachable style. Ability to oversee development of budgets, review of budgets, operating statements and other financials, and analysis of strategy/policy making decisions and related economic impacts. The duties and responsibilities of this position necessitate the use of a cellular phone/mobile communication device for District business reasons.

COLLABORATION AND REASONING ABILITY

Must have validated strong collaborative and consensus building skills to be applied in leadership and problem solving situations. Ability to create a climate in which people want to do their best and encourage participation and open dialogue at all levels. Ability to apply principles of logical or scientific thinking to a wide range of intellectual and practical problems. Ability to deal with a variety of abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS

Valid and current drivers' license, acceptable to the State of Nevada, with a driving record which ensures insurability is required. Successful completion State of Nevada/Federal background check through

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER**

fingerprinting because position has unsupervised access to children, the elderly or individuals with disabilities and/or has access to their records. Pursuant to National Child Protection Act (NCPA) of 1993 as amended by the Volunteers for Children Act (VCA).

It is the employee's responsibility to maintain all required certifications and licenses and to report any changes to the supervisor

OTHER SKILLS AND ABILITIES

Well developed and proven leadership skills, especially in the use of delegation, collaboration, participation and example; and strong interpersonal and customer 'retention' service skills; excellent organizational, planning, analytical and problem solving skills; ability to set priorities, but also remain flexible. Must be ethical, trustworthy, self-confident, open and approachable, decisive, responsible, dependable, resourceful, enthusiastic, highly motivated, community oriented, and goal and results-oriented. Experience or ability to turn enterprise(s) from loss to profit / break even. Must have advanced knowledge of: principles and practices of public administration, program development and administration, municipal budget preparation and operations, strategic planning, and legal compliance with District policies and procedures.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Applicants and incumbents are encouraged to discuss potential accommodations with the employer. While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk or hear. The employee frequently is required to reach with hands and arms. The employee is occasionally required to stand; walk; climb or balance; stoop, kneel, crouch, or crawl; and taste or smell. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.

WORK ENVIRONMENT

Work is performed in a typical temperature controlled environment subject to typical office noise and conditions. Position requires working beyond normal business hours, attendance at evening meetings and/or weekend work as needed.

TRAVEL REQUIREMENTS

May be required to travel, as required, to further the interests and needs of the District.

RESIDENCY

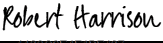
The District General Manager must reside within the Incline Village General Improvement District service area boundaries (Incline Village and Crystal Bay, Nevada) and within the State of Nevada during the term of this employment contract.



WAIVER OF RIGHT TO NOTICE UNDER NRS 241.033

I, the undersigned, hereby affirm that I am aware that NRS Chapter 241 provides that I am entitled to notice of the meeting of any public body which may consider my character, alleged misconduct, professional competence, or physical or mental health, and that the notice must consist of either notice delivered personally to me at least 7 calendar days before the meeting, **or** notice sent by certified mail to my last known address at least 14 calendar days before the meeting. I hereby waive that notice for the purpose of allowing the Board to expedite consideration of my character, alleged misconduct, professional competence, or physical or mental health in connection with the discussions re: appointment of an interim general manager.

By signing below, I knowingly and voluntarily waive my rights to all written notice requirements under to NRS 241.033. I understand that the Board of Trustees may consider my character, alleged misconduct, professional competence, or physical or mental health at its January 29, 2025, meeting.

Signed by:


 Signature

Robert Harrison

 Printed Name

1/23/2025 | 10:25 AM PST

 Date

MEMORANDUM**TO:** Board of Trustees**THROUGH:** Mike Bandelin, Acting District General Manager and Diamond Peak Ski Resort General Manager**FROM:** Mike Bandelin, Acting District General Manager and Diamond Peak Ski Resort General Manager**SUBJECT:** Review, Discuss and Possibly Approve the Request for Qualifications document for a Needs Assessment including Diamond Peak's Snowflake Lodge facility (for possible action). (Requesting Staff Member: (Acting General Manager and General Manager of Diamond Peak Ski Resort Mike Bandelin)**RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES**, Policy 21.1.0 - Purchasing Policy for Goods and Services**DATE:** January 29, 2025**I. RECOMMENDATION**

That the Board of Trustees make a Motion to Approve the Request for Qualifications document to perform a Needs Assessment for the Districts Snowflake Lodge Facility Replacement Project .

II. BACKGROUND

The District owns and operates two-day lodge facilities located at the ski venue. The Main Lodge located in the base area and Snowflake lodge located at the top of the Lakeview chair lift. Both Lodges were constructed in 1966 along with the other infrastructure including ski lifts and snowmaking to accommodate the Ski Incline Ski Area.

The Main Lodge has seen two significant remodels to the facility. In 1986, a project constructed the upstairs bar area as well as the expansion to the kitchen area and customer food court area. In 2008, a substantial project was completed to the facility including adding restrooms to the bar area, expanded bar area seating, expanded food dry storage area, new main level restrooms, two new food outlets, new loft bar deck, a newly constructed roofline over the bar area, upgraded fire suppression system and new exterior siding and more. In 2023 a small project included replacing the 1986 walk-in cooler and freezer units which also included a new location within the kitchen area to expand the food prep

area.

The Snowflake lodge as it operates today is basically the same as constructed in 1966, with the exception of a project that was completed in 1994 which included expanding the outdoor seating deck area.

This agenda item was presented at the Districts Capital Investment Committee on August 20, 2024 (Item F.2) for discussion of the document as the District staff has learned from the community and the Board of Trustees that a plan should be put into place to address next steps for the needs and future of the Snowflake Lodge facility. Staff's intention with approval from the Board of Trustees is obtaining a qualified consulting firm is to assist in the process of assessing;

1. Space use and Programming
2. Capital Expenditures Analysis
3. Financial Modeling
4. Community and Stakeholder Collaboration

III. BID RESULTS

Not applicable at this time.

IV. FINANCIAL IMPACT AND BUDGET

To date the District has incurred costs of \$5,000 for a site survey of the facility and estimates an expense of \$65,000 to complete a Needs Assessment study of the facility.

V. ALTERNATIVES

Not applicable at this time.

VI. COMMENTS

Not applicable.

VII. BUSINESS IMPACT/BENEFIT

Not applicable at this time.

VIII. ATTACHMENTS

1. Needs Assessment RFQ_Snowflake Lodge Replacement

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Not applicable.



REQUEST FOR QUALIFICATIONS

NEEDS ASSESSMENT for the SNOWFLAKE LODGE REPLACEMENT

**1210 Ski Way
Incline Village, Nevada**

IVGID Project No. 3653BD1502

FORMAL SELECTION PROCESS

Issue Date: January 30, 2025

**PUBLIC WORKS DEPARTMENT
1220 SWEETWATER ROAD · INCLINE VILLAGE NV 89451
PH: (775) 832-1203 · FAX: (775) 832-1260 · WWW.IVGID.ORG**

**REQUEST FOR QUALIFICATIONS
NEEDS ASSESSMENT
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

January 30, 2025

Project Identification

Project Name: Snowflake Lodge Replacement
Project Address: 1210 Ski Way, Incline Village, NV 89451
IVGID Project No.: 3653BD1502

Owner

Incline Village General Improvement District
1220 Sweetwater Rd.
Incline Village, NV 89451

IVGID Project Manager: Bree Waters at baw@ivgid.org or 775.832.1372

The professional consultant shall be qualified to submit on public work in accordance with Nevada Revised Statutes (NRS) Section 625 prior to submitting a response to this Request for Qualifications (RFQ).

All questions with regard to this RFQ shall be directed through the Owner's Planet Bids website; any questions regarding the use of Planet Bids shall be directed to the IVGID RFQ Contact listed above.

Delivery Deadline

Statements of Qualification (SOQ) packages from all interested parties will be submitted in PDF electronic format through the Owner's Planet Bids website:

<https://www.planetbids.com/portal/portal.cfm?CompanyID=30437>, and will be subject to the terms, conditions and scope of services herein stipulated and/or attached hereto.

Deadline for receipt of SOQs is 2:00 p.m. February 27, 2025. Planet Bids will automatically refuse any SOQs submitted after this time.

at the community at critical junctures to ensure alignment and address concerns.

ARTICLE 2 SOQ SUBMITTAL REQUIREMENTS

The SOQ shall be indexed, shall be separated into the following specific categories, and the information within each category shall be ordered to match those listed in this RFQ.

A cover letter shall be included that addresses pertinent general information as deemed appropriate by the Consulting Firm. The cover letter shall also include the appropriate contact person at the Consulting Firm, along with their phone number and e-mail address.

1. Consulting Firm General Information

- a. Firm Information: Provide firm name, business address, year established, type of firm ownership (i.e., single source, joint venture), name and address of parent company, former parent company names, Nevada business license number, name and contact information for principal personnel, areas of responsibility, and total number of personnel.
- b. Firm Organizational Chart: Indicate lines of responsibility and/or communication.

2. Key Personnel Qualifications

- a. Provide a resume for each key person that will be assigned to this project. Include their name and title, project assignment, total years of experience, years of experience with this firm, education including degree(s), year and discipline, active registrations and licenses including the number and state, other qualifications, and experience.
- b. Describe the specific role performed on each project listed in the resume, highlighting projects of similar size and scope where the person's role was similar to their role on this project.

3. Project Experience

- a. Include experience from a minimum of three (3) of the firm's pertinent projects of similar work. Include project name, project description, client references for each project (including contact name, address, and telephone), completion date, project budget, type of services provided, and other pertinent information.
- b. Include any applicable experience in the State of Nevada.
- c. Include a statement as to whether the proposed key personnel were involved in any of the listed projects.

4. Past Performance

For each project listed under project experience (above), provide the following information:

- a. List the name, location, and a general description of each project.
- b. List your firm's record of cost performance (list contract amount versus final statement). Explain any cost deviations.
- c. List your firm's record of schedule performance (list original schedule versus final completion date). Explain any schedule deviations.

5. Client References
 Consultant must provide a minimum of four (4) client references. The consultant's submission of a complete list of references constitutes the consultant's express consent for IVGID to contact the listed references regarding the qualifications of the consultant.

6. Current Workload
 Provide a list and a summary paragraph describing the firm's current workload, including a list of project names, associated contract values and rough percentage of completion.

7. Miscellaneous Submittal Requirements
 - a. Nevada Business License – Appendix A
 - b. Prior Breach of Contract – Appendix B

8. A Fee Proposal for the proposed work shall be submitted in a separate email marked confidential. Fee Structure to include a comprehensive fee schedule including a detailed statement of hourly rates for all positions and classifications of individuals involved and reimbursable expenses. The Fee proposal can be broken into: 1) Initial Assessment, 2) Design Development, 3) Construction Documents and 4) Permitting. The Fee Proposal will not be weighted nor a part of the evaluation.

ARTICLE 3 RFQ SCHEDULE

The following dates are tentative and are subject to revision by the Owner:

RFQ for Professional Services Advertised	January 30, 2025
RFQ - Last Day for Questions	February 13, 2025, 5:00 pm
RFQ - Last Day for Addenda	February 20, 2025
SOQ Due	February 27, 2025, 2:00 pm
Consulting Firm Selection	March 6, 2025
Consulting Firm Contract Negotiations	March 11, 2025
IVGID Board of Trustees Approval	March 12, 2025

ARTICLE 4 SELECTION, EVALUATION AND CRITERIA

Evaluation of the Consulting Firms will be based on the information provided in Article 2.

Proposals will be evaluated on the following criteria:

1. Key Personnel Qualifications	30 Points
2. Project Experience (Similar Projects)	40 Points
3. Past Performance	30 Points
Selection Point Total	100 Points

Nevada Business License
Prior Breach of Contract

Pass/Fail
Pass/Fail

The Consulting Firm's Cost Proposal shall be submitted in a separate email to Bree Waters at baw@ivgid.org, marked confidential with the Firm's name and title of the Project.

ARTICLE 5 WITHDRAWAL OF PROPOSAL

The Contractor's authorized representative may, prior to the date and time set as the deadline for receipt of the SOQs, modify or withdraw a response via Planet Bids. A modification or withdrawal received by IVGID Engineering Division's Planet Bids website prior 2:00 p.m. (PST) on November 7, 2024, shall be considered timely.

ARTICLE 6 TECHNICALLY UNACCEPTABLE/NON-RESPONSIVE

Technically unacceptable/non-responsive SOQs will be rejected by IVGID. Unacceptable/non-responsive SOQs are defined as SOQs that do not comply with the RFP terms, conditions, and requirements.

ARTICLE 7 ANTI-LOBBYING CLAUSE

During the period beginning on the date of issuance of this RFP by IVGID and ending on the date of substantial completion and Project acceptance by IVGID, no person or entity submitting a SOQ in response to this RFP, nor any officer, employee, representative, agent, or consultant representing such person or firm, shall communicate with the IVGID Board of Trustees, advisors, staff, or employees regarding this RFP or the scope of services described herein, except for: (1) communications with IVGID's Submittal Contact identified in the Owner section above under Designated Contacts and Communication (Ronnie Rector), of this RFP; and (2) communications that are in response to inquiries initiated by IVGID with regard to the written review and modification process, or for purposes of clarifying some element of a Proposal or response; and (3) communications with the Evaluation Committee during the interview process.

ARTICLE 8 DISQUALIFICATION OF SOQS

Contractors may be disqualified and SOQs may be rejected for any of, but not limited to, the following causes:

1. Lack of signature by an authorized representative on the SOQ
2. Failure to properly complete the SOQ
3. Evidence of collusion among Contractors
4. Violation of Article 12 Anti-Lobbying Clause

IVGID reserves the right to waive any minor informality or irregularity, or to request clarification of such minor informalities or irregularities from any or all Prospective Contractors.

ARTICLE 9 CONFLICT OF INTEREST

No employee, officer, or agent of IVGID shall participate in the selection, or in the award or administration, of the Agreement if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when one of the following has a financial or other interest in any firm proposing on or selected for the award:

1. The employee, or an officer or agent of the employee
2. Any member of the employee's immediate family
3. The employee's business partner
4. An organization which employs, or is about to employ, any of the above

IVGID's officers, employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from Contractors, Prospective Contractors, and subcontractors to Contractors whereby the intent could reasonably be inferred as influencing the employee in the performance of his or her duties or was intended as a reward for any official act on his or her part.

Prior to entering into the Pre-Construction Services Agreement, the Contractor is required to inform IVGID of any real or apparent organizational conflict of interest. Such organizational conflict of interest exists when the nature of the work to be performed under an Agreement may, without some restriction on future activities, result in an unfair competitive advantage to the Contractor, or may impact the Contractor's objectivity in performing the Work.

ARTICLE 10 COLLUSION CLAUSE

Any evidence of agreement or collusion among Contractors will render the Proposal of such Contractors void.

Advance disclosures of any information to any particular Contractor, which gives that particular Contractor any advantage over any other Prospective Contractor, in advance of the opening, made or permitted by a member of IVGID or representative thereof, will operate to void all SOQs of that particular bid, solicitation, or request.

ARTICLE 11 RFQ APPENDIX

Only short-listed firms will be asked for a Fee Proposal and to review the Pre-Construction and Construction Agreements, as well as the General and Supplementary Conditions of the contract for comments. They are included herein for reference.

Appendixes to this RFP are:

Appendix A – Business License Information

Appendix B – Certificate of Eligibility

Appendix C– Sample Owner Professional Services Agreement

APPENDIX A

BUSINESS LICENSING INFORMATION

BUSINESS LICENSING INFORMATION All vendors doing business within IVGID are required to obtain and maintain a current business license from Washoe County prior to commencement of work (Sparks Municipal Code Section 5.08.020A). Vendor(s) awarded a contract resulting from this bid shall be required to obtain a current business license if they do not already hold one.

Washoe County Business License Number:
Date Issued:
Date of Expiration:
Name of Licensee:
City, State, Zip Code of Licensee:
Telephone Number of Licensee:
Taxpayer Identification Number:

APPENDIX B

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER
RESPONSIBILITY MATTERS**

**CERTIFICATION REGARDING DEBARMENT,
SUSPENSION, AND OTHER RESPONSIBILITY MATTERS
(This form to be signed and returned at the time of bid)**

The prospective bidder, _____ certifies to the best of its knowledge and belief that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

I understand that a false statement on this certification may be grounds for rejection of this proposal or termination of the award. Any exceptions provided will not necessarily result in denial of award, but will be considered in determining bidder responsibility and whether or not IVGID will enter into contract with the party. For any exception noted, indicate on an attached sheet to whom it applies, initiating agency, and dates of action. Providing false information may result in criminal prosecution or administrative sanctions.

Typed Name & Title of Authorized Representative

Signature of Authorized Representative

Date

I am unable to certify to the above statement. My explanation is attached.

Signature _____ Date _____

APPENDIX C

PROFESSIONAL SERVICES AGREEMENT EXAMPLE

(NOT INCLUDED)

MEMORANDUM

To: Board of Trustees

From: Mike Bandelin
Acting District General Manager

Susan Herron
Director of Administrative Services

Subject: Open Discussion and Possible Direction on Proceeding with (a) a Request for Qualifications for District General Counsel Services and/or (b) Proceed with a Professional Recruitment of a District General Counsel (in house)

Date: January 29, 2025

I. RECOMMENDATION

That the Board of Trustees makes a motion to proceed with a professional recruitment for an in-house District General Counsel.

II. BACKGROUND

The present six-month contract, with Best, Best & Krieger, was executed on December 11, 2024; it expires June 30, 2025 and is attached hereto as Attachment A.

The key items for the current contract are as follows:

- Attorney rate is \$297 per hour with all other services being billed at \$182 per hour (excluding special services)
- Meeting attendance is \$287 for hour for the first 3 hours and then \$297 for each hour thereafter.
- Travel is billed at \$145 per hour
- On July 1, 2025, there is an inflationary escalation at no more than 5%

Analysis of the billings from July 2023 to June of 2024 (a full fiscal year and at slightly lower rates than provided about) showed the following high level totals:

Legal Counsel	\$166,183.51
Public Records	\$6,604.00
Meeting Attendance	\$18,700.00
Meeting Attendance (Exceeding 3 hours)	\$2,451.00
Travel	\$4,242.00
TOTAL	\$198,180.51

In researching what other agencies pay their full-time, in-house counsel, Staff has determined the following:

- Washoe County District Attorney – base salary = \$180,926.00*.
- City Attorney for the City of Reno – base salary = \$158,000*

*It is acknowledged that these salaries are not fully burdened and do not include health/supplemental insurance or retirement benefits.

III. SUPPORT OF THIS RECOMMENDATION

The Senior Team supports the District hiring a full-time, year round, in-house District General Counsel position as it would provide all Senior Management Staff and Trustees access to the attorney during normal business hours; there would be no additional costs for excess meetings and related costs for travel, and it would make available an attorney well versed in all aspects of District operations and employment law as applicable in the State of Nevada.

IV. ALTERNATIVE

The Board of Trustees could instruct Staff to prepare a Request for Qualifications for legal services; the draft RFP for legal services is included herewith as Attachment B and it was presented to the Board of Trustees on August 30, 2023 and it would be the template for the Request for Qualifications.

V. FINANCIAL IMPACT

It is estimated that the professional recruitment for this position would not exceed \$20,000 and that money would most likely be come from the Utility Fund, Community Services Fund, Beach Fund and General Fund.

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

1. PARTIES AND DATE.

This Agreement is made and entered into as of the 1st day of January 2025, by and between the Incline Village General Improvement District (“Client”) and Best Best & Krieger LLP, a limited liability partnership engaged in the practice of law (“BB&K”).

2. RECITALS.

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

3. TERMS.

3.1 Term. The term of this Agreement shall commence on January 1, 2025, and shall expire on June 30, 2025, unless earlier terminated in accordance with Section 3.3, 3.6 or 3.11.

3.2 Scope of Services. BB&K shall serve as General Counsel and shall perform legal services (“Services”) as may be required from time to time by the Client as set forth by this Agreement, unless otherwise agreed to by the Client and BB&K. Pursuant to Resolution No. 1898 section IV.F, and Nevada Rules of Professional Conduct, Rule 1.13, Client’s Board of Trustees is the highest authority of Client and holds ultimate decision-making regarding the Services. The Board Chair shall coordinate the Services. As part of the Services to be performed hereunder, BB&K shall be responsible for the following:

3.2.1 Preparation for, and attendance at, public Board of Trustees meetings;

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

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

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

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

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

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

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

3.3 Designated General Counsel. Sergio Rudin shall be designated as General Counsel, and shall be responsible for the performance of all Services under this Agreement, including the supervision of Services performed by other members of BB&K. No change in these assignments shall be made without the consent of the Board of Trustees. If, during the term of this Agreement, BB&K no longer has any Nevada counsel employed with the firm, the Client shall have the right to terminate this Agreement immediately notifying BB&K in writing so that the Client can hire replacement counsel. This termination provision shall supersede the time requirement for termination as set forth in Paragraph 3.11 of this Agreement.

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

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

3.6 Independent Contractor. BB&K shall perform all legal services required under this Agreement as an independent contractor of the Client and shall remain, at all times as to the Client, a wholly independent contractor with only such obligations as are required under this Agreement. Neither the Client, nor any of its employees, shall have any control over the manner, mode or means by which BB&K, its agents or employees, render the legal services required under this Agreement, except as otherwise set forth. The Client shall have no voice in the selection, discharge, supervision or control of BB&K's employees, representatives or agents, or in fixing their number, compensation, or hours of service. It is agreed and understood by the parties hereto that a specific inducement to the Client to enter into this Agreement is that attorney Sergio Rudin is responsible for the representation of the Client and the delivery of services under this Agreement. If at any time, Mr. Rudin becomes substantially unavailable for any reason, the Client may terminate this Agreement immediately by notifying BB&K in writing so that the Client can hire replacement counsel. This termination provision shall supersede the time requirement for termination as set forth in Paragraph 3.11 of this Agreement.

3.7 Fees and Costs. BB&K shall render and bill for legal services in the following categories and at rates set forth in Exhibit "A" and in accordance with the BB&K Billing Policies set forth in Exhibit "B", both of which are attached hereto and incorporated herein by reference. In addition, the Client shall reimburse BB&K for reasonable and necessary expenses incurred by

it in the performance of the Services under this Agreement. Authorized reimbursable expenses shall include, but are not limited to, printing and copying expenses, mileage expenses at the rate allowed by the Internal Revenue Service, toll road expenses, long distance telephone and facsimile tolls, computerized research time (e.g. Lexis or Westlaw), research services performed by BB&K's library staff, extraordinary mail or delivery costs (e.g. courier, overnight and express delivery), court fees and similar costs relating to the Services that are generally chargeable to a client. However, no separate charge shall be made by BB&K for secretarial or word processing services. Additionally, BB&K shall not charge for both mileage expenses at the rate allowed by the Internal Revenue Service *and* the time of the attorney for traveling those miles. For purposes of calculating mileage expense, BB&K shall use IVGID headquarters as the origin of all travel related to IVGID work.

3.8 Billing. BB&K shall submit monthly to the Client a detailed statement of account for Services. Invoices shall be sent to invoices@ivgid.org with a copy to the Board Chair. Except as otherwise may be provided by Client policies approved by the Board of Trustees, the Board Chair shall review BB&K's monthly statements and approve the payment to BB&K for Services rendered and costs incurred, as provided for in this Agreement, on a monthly basis.

3.9 Insurance. BB&K carries errors and omissions insurance with Lloyd's of London. A separate schedule containing BB&K's insurance policies will be available for inspection upon Client's request.

3.10 Attorney-Client Privilege. Confidential communication between the Client and BB&K shall be covered by the attorney-client privilege. As used in this article, "confidential communication" means information transmitted between the Client and BB&K in the course of the relationship covered by this Agreement and in confidence by a means that, so far as the Client is aware, discloses the information to no third persons other than those who are present to further the interests of the Client in the consultation or those to whom disclosure is reasonably necessary for the transmission of the information or the accomplishment of the purpose for which BB&K is consulted, and includes any legal opinion formed and advice given by BB&K in the course of this relationship. Subject to applicable Nevada law, the Board of Trustees shall be the holder of the attorney-client privilege, and unless otherwise required by law or ethical requirements, no confidential communications shall be disclosed to a third party without the consent of the Board of Trustees.

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

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

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

Nevada.

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

3.15 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a party shall give the other party any contractual rights by custom, estoppel, or otherwise.

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

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

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

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

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

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

(signatures contained on following page)

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

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By:  _____
Sara Schmitz
Board Chair

Date: 12/11/24

BEST BEST & KRIEGER LLP

By:  _____
Sergio Rudin
Partner

Date: 12/11/24

EXHIBIT "A"
TO
AGREEMENT FOR GENERAL COUNSEL LEGAL SERVICES
BETWEEN
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
AND
BEST BEST & KRIEGER LLP

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

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

Attorneys	\$297
Paralegals	\$182
Law Clerks	\$182
Litigation Analysts	\$182
Muni Analysts	\$182

3. Attendance at meetings. Attendance at meetings shall be billed at a discounted rate of \$287 per hour for Attorneys, up to a maximum of three hours, and thereafter shall be billed at the rate for Basic Legal Services. Travel, if requested by Client, for attendance at meetings, shall be billed at a rate of \$145 per hour.

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

A. Litigation and formal administrative or other adjudicatory hearing matters. For clarity, initiation and/or defense of litigation requires specific approval of the IVGID Board of Trustees. BB&K shall provide immediate notice to IVGID, in writing, of any litigation relating to IVGID which requires initiation or defense and make all reasonable efforts to allow time for IVGID to call a Special Meeting of the Trustees, if one is not regularly scheduled, so that proper authorization may be obtained from the Board of Trustees. Such reasonable efforts may include, but are not limited to, requesting an extension of time to file pleadings from opposing counsel or the opposing party.

B. Other matters mutually agreed upon between BBK and the Client and designated in writing from time to time as Special Legal Services.

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

Attorney	\$333
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Paralegals	\$198
Law Clerks	\$198
Litigation Analysts	\$198
Muni Analysts	\$198

6. Advanced Record Services. At the District's option, the ARC team will assist the District with Public Records Act Processing and Policy Drafting at the following rates:

Attorneys \$200

Paralegals & Law Clerks \$200

Litigation, Muni & Research Analysts \$200

7. Adjustment for Inflation. We are happy to discuss mutually agreed upon adjustments whenever necessary. In addition, on July 1, 2025, and each July 1st thereafter, all hourly rates and amounts would be increased for the change in the cost of living for the prior calendar year, as shown by the U.S. Department of Labor in its All Urban Consumers Index set forth for the West Region. In light of the volatility of the current economic climate, BB&K will agree to limit the increase to ensure it will not exceed 5%.

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

BB&K BILLING POLICIES

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

Fees for Professional Services

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

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

Fees For Other Services, Costs and Expenses

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

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

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

Advance Deposit Toward Fees And Costs

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

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

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

Monthly Invoices and Payment

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

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

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

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

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

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

Changes in Fee Arrangements and Budgets

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

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

BEST BEST & KRIEGER LLP



**REQUEST FOR PROPOSALS FOR
INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT FOR
GENERAL COUNSEL LEGAL
SERVICES**

REQUEST FOR PROPOSALS FOR INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR GENERAL COUNSEL LEGAL SERVICES

The Incline Village General Improvement District (IVGID or District) is requesting proposals from qualified law firms to provide legal services to the District serving in the capacity of General Counsel, in addition to advising on matters related to a broad range of general legal services.

I. ABOUT IVGID

1. District Overview: The District is a General Improvement District, established under Nevada Revised Statutes (NRS) Chapter 318 and chartered to provide water, sewer, trash and recreation services for over 9,000 residents in the communities of Incline Village and Crystal Bay, Nevada. Within the limits of the NRS, IVGID is empowered to determine what facilities and services it should offer that will preserve or enhance the general health, safety and welfare of the community. For more information about the District, please visit: <https://www.yourtahoeplace.com/ivgid>.
2. Governing Board: IVGID is governed by an elected five-member Board of Trustees that serve staggered four-year terms of office.
3. Organization: The District has approximately 112 full time employees, structured under departments that serve under the direction of a General Manager. Departments include Public Works, Community Services, and Administration.

II. SCOPE OF WORK

Services to be Provided Regularly

1. Provide advice to the Board of Trustees and District Management Staff on matters of law including, but not limited to, the Open Meeting Law, NRS 318, Ethics Law, conflict of interest issues, the Public Records Act, and parliamentary procedures.
2. Attend all regular and special Board meetings. Regular Board Meetings are held at 6:00 p.m. on the 2nd and last Wednesday of each month.
3. Attend all meetings of the IVGID Audit Committee. The IVGID Audit Committee meets as needed.
4. Attend all meetings of the Board Advisory Committees; presently there are two – Capital Projects Investment Committee and Golf Committee. These meetings are scheduled to be held via Zoom however there might occasionally be an in person meeting requiring attendance.
5. Attend other meetings as requested by the Board of Trustees, General Manager, or other designee.
6. Provide regular updates on items of specific legal concern of the District as well as on current general topics of interest.
7. Provide advice to the Board of Trustees and District Management Staff on commencement or defense of litigation to protect IVGID's interests, and litigation of such issues, as directed.
8. Prepare and/or review ordinances, resolutions, Board packets, contracts, memoranda of understanding and other agreements entered into by IVGID.
9. Provide written updates on new State and Federal regulations, legislation, and judicial decisions or other activities impacting or having the potential to impact IVGID, and suggest

REQUEST FOR PROPOSALS FOR INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR GENERAL COUNSEL LEGAL SERVICES

- actions to affect the outcome of those activities or, once implemented, changes needed in District policies, procedures and operations to ensure compliance.
10. Research and interpret laws, court decisions and other authorities in order to prepare legal opinions to advise the Board and staff on legal matters pertaining to District interests.
 11. Review contracts, bid specifications, and purchasing documents for the purposes of legal and policy compliance, appropriate risk avoidance and transfer, and manufacturer’s defect protection.
 12. Consult with Board and staff on personnel, labor relations, retirement, forced staff reductions, litigation, worker’s compensation, and other matters concerning District business as requested.
 13. Provide legal assistance and consultation to the Board and staff as requested on matters of property acquisition, eminent domain, property rights and property management, trespass, encroachment, lease agreements, lessee obligations, easements, and access.
 14. Coordinate and attend weekly meetings with District Staff to provide guidance on contracts and other legal items.

III. PROPOSAL SCHEDULE

The tentative schedule is as follows:

1. Proposals due at IVGID Office: _____
2. Interviews: _____
3. Finalist Negotiations Complete: _____
4. IVGID Board Selection: _____
5. Implementation Date: _____

IVGID expects, but does not guarantee, that the decision or selection of a firm will be made by the Board of Trustees on the date indicated.

IV. The Proposal

1. Statement of Qualifications

Responding firms shall provide a clear description of the size and experience of the firm in providing legal guidance in all areas of general governance for general improvement districts and similar Nevada public agencies. The proposal should include the complete resumes of all attorneys and associates that will be assigned to the District contract, including membership status in the Nevada State Bar.

The proposal should also provide:

- A. A description of the firm’s current workload and the firm’s ability to perform work required on a timely basis.
- B. A full description of any areas of possible conflict of interest.
- C. The geographic location of the firm’s office(s) and the location of the primary staff to be assigned to this contract.

REQUEST FOR PROPOSALS FOR INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR GENERAL COUNSEL LEGAL SERVICES

- D. A statement of the firm’s experience and qualifications that make it uniquely qualified to represent the District in current and future general counsel matters with reference to the items listed in Section II of this RFP.
- E. A list of a minimum of three references comprised of clients for which the firm has competed similar work, including their contact information.
- F. The limits of your professional liability insurance coverage.
- G. A draft legal services agreement.

2. Fee Proposal

Responding firms should provide a fee proposal listing the hourly billing rates for each attorney that will be assigned to the contract. The fee proposal should also list hourly billing rates for Paralegal, Legal Assistant, and clerical and administrative support services. Indicate the increment of billing time associated with billing by hourly rate.

The District will consider alternative proposals, including a lump sum retainer for all or certain services. If a retainer is proposed, indicate the amount and the maximum chargeable hours assumed in the retainer. Include the proposed hourly rates above the maximum. If a combination of retainer and hourly, indicate what services would be covered by the retainer and what would be covered hourly. Indicate how/whether travel time and other reimbursable expenses will be billed, including the hourly rate for travel.

V. PROCEDURE FOR SUBMITTING PROPOSALS

Proposals will be accepted by the Director of Administrative Services until _____. Each firm responding to this RFP must submit a written copy of the proposal in a sealed envelope, plainly marked:

“Proposal for the Incline Village General Improvement District for General Counsel Legal Services”

Proposals shall be addressed to: Ms. Susan Herron
Director of Administrative Services
IVGID
893 Southwood Boulevard
Incline Village, NV 89451

Questions regarding this Request for Proposal (RFP) shall be directed only to Ms. Susan Herron, Director of Administrative Services. Do not contact any other IVGID employee, official, or consultant regarding this RFP. Doing so may disqualify the proposer. Answers to all questions will be issued to all prospective proposers via e-mail.

VI. PROPOSAL EVALUATION

Evaluation of the proposals will be based upon a competitive selection process. It will not, however, be limited to price alone.

- 1. The Process

**REQUEST FOR PROPOSALS FOR INCLINE VILLAGE GENERAL IMPROVEMENT
DISTRICT FOR GENERAL COUNSEL LEGAL SERVICES**

- A. All proposals will be evaluated, references will be checked and the final firms may be invited to an interview during the month of _____. Approximately one (1) hour will be available for each interview to insure that each firm has ample time to present its credentials.
- B. Consultant must satisfy IVGID of its ability to perform the services required. Consultant must demonstrate and document a history of timely and satisfactory performance of similar projects in a manner which addresses the stated criteria. Consultant shall be responsible for the accuracy of the information supplied concerning references.
- C. IVGID reserves the right to request additional information from each applicant.
- D. IVGID reserves the right to reject all proposals submitted, and no representation is made hereby that any contract will be awarded pursuant to this RFP. IVGID accepts no financial responsibilities for costs incurred by any consultant regarding this RFP.
- E. All proposals submitted to IVGID shall become the property of IVGID and may be disclosed publicly.
- F. Consultant may withdraw its proposal, either in person or by telegraphic or written request; it should, however, do this prior to the time set for opening of proposals.

2. Evaluation Criteria

A. Mandatory Elements

- 1) The firm is independent and properly licensed to practice in the State of Nevada.
- 2) The firm has no conflict of interest with regard to any other work performed by the firm for IVGID.
- 3) The firm adheres to the instructions in this RFP on preparing and submitting the proposal.

B. Technical Qualifications

- 1) Expertise and Experience
 - a. The firm's past experience and performance on comparable private/governmental engagements.
 - b. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
 - c. References
- 2) Interest Letter
 - a. Understanding of work to be done.
 - b. Firm's statement on why it believes itself to be best qualified.
 - c. Local experience and knowledge of local conditions.

C. Price

- 1) Proposals will be evaluated to determine the best economic value of the proposal.

D. Final Selection

REQUEST FOR PROPOSALS FOR INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT FOR GENERAL COUNSEL LEGAL SERVICES

- 1) The Board of Trustees will make a final selection.

VII. MISCELLANEOUS

1. Amendments to Proposals: No amendment, addendum or modification will be accepted after a proposal has been submitted to IVGID. If a change to a proposal that has been submitted is desired, the submitted proposal must be withdrawn and the replacement proposal submitted to the District prior to the deadline for proposal submittals.
2. Cancellation of RFP: IVGID reserves the right to cancel this RFP at any time prior to contract award without obligation in any manner for proposal preparation, interview, fee negotiation or other marketing costs associated with this RFP.
3. No Commitment to Award: Issuance of this RFP and receipt of proposals does not commit IVGID to award a contract. IVGID expressly reserves the right to postpone the proposal for its own convenience, to accept or reject any or all proposals received in response to this RFP, to negotiate with more than one Proposer concurrently, or to cancel all or part of this RFP.
4. Right to Negotiate and/or Reject Proposals: IVGID reserves the right to negotiate any price or provision, task order or service, accept any part or all of any proposals, waive any irregularities, and to reject any and all, or parts of any and all proposals, whenever, in the sole and absolute discretion of IVGID, such action shall serve its best interests and those of the tax-paying public. The Proposers are encouraged to submit their best prices in their proposals, and IVGID intends to negotiate only with the Proposer(s) whose proposal most closely meets IVGID's requirements at best value. The Agreement, if any is awarded, will go to the Proposer whose proposal best meets IVGID's requirements.

Publication Date of RFP: _____

MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin, Acting District General Manager and Diamond Peak Ski Resort General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Open Discussion and Possible Direction on the Incline Beach House and Access Projects (for possible action). (Requesting Staff Member: Director of Public Works Kate Nelson)

**RELATED FY 2023
STRATEGIC PLAN
BUDGET INITIATIVE(S):**

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES	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: January 29, 2025

I. RECOMMENDATION

II. BACKGROUND

The Incline Beach House project has a history dating back to 2016 and has undergone multiple planning iterations since its inception. To ensure that the Board Members have a comprehensive understanding of the project, Staff provided an internal memo on January 15, 2025. This memo includes all previous Board memos related to the Beach House and Access Project, dating back to 2022 (summary below).

To move the project forward, Staff is seeking direction from the Board. The January 15th memo outlines several key decision points for the Board's consideration:

1. Is the Incline Beach House still a Board Priority Project?

2. Is the Incline Beach Access Project a Board Priority?

- Does the Board want to have RFID vehicle and pedestrian gates installed at Incline Beach? This will allow closure of the Beaches year-round which may reduce the need for staffing during the off season.

3. Does the Board want to move forward with the amendment to the Agreement with CORE Construction to develop a second design option?

- If Yes – Staff will request an updated amendment from the Design Build Team
 - Does the scope of the existing amendment suffice for the Board? For example, providing an additional design with a different architectural style, different building materials, etc?
 - Is there a function of the building that needs to be revised?
 - Kitchen
 - Bar
 - Outdoor Seating
 - Outdoor Showers vs just foot wash

4. Does the Board want flexibility in who operates the concession at the Beach? (Inhouse or Outside Concessionaire)

- Food & Beverage
- Alcohol
- Events – Music on the Beach

Summary of Board Memo's Included for background education:

July 27, 2022 (Item H.1)

February 8, 2023 (Item F.8)

April 5, 2023 (Item G2-FY 2023/24 Budget Workshop #3)

July 26, 2023 (Item H.1)

February 28, 2024 (Item G.2)

March 28, 2024 (Item E.2)

April 16, 2024 (Internal Board Memo)

May 8, 2024 (Item G.5)

June 12, 2024 (Item G.1)

October 9, 2024 (Item E.4)

III. BID RESULTS

NA

IV. FINANCIAL IMPACT AND BUDGET

Based on Board direction, the information will be used to better inform the CIP budget for the Incline Beach House and Access project.

V. ALTERNATIVES

NA

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

NA

VIII. ATTACHMENTS

None

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

See Background Section

MEMORANDUM

TO: Board of Trustees

THROUGH: Mike Bandelin, Acting District General Manager and Diamond Peak Ski Resort General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Capital Improvement Project Workshop; for Discussion and Possible Direction (for possible action). (Requesting Staff Member: Acting General Manager Mike Bandelin and Director of Public Works Kate Nelson)

**RELATED FY 2023
STRATEGIC PLAN
BUDGET INITIATIVE(S):**

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES **Board Policies:** 8.1.0 Capitalization of Fixed Assets; 12.1.0 Capital Planning Multi-Year Planning; 13.1.0 Capital Planning Project Budgeting; 13.2.0 Capital Planning Capital Expenditures

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.

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: January 29, 2025

I. RECOMMENDATION

II. BACKGROUND

The purpose of this discussion is to provide an overview of both the previous (FY 2023/24) and current fiscal year's (FY 2024/25) Capital Improvement Plan (CIP) (Attachment A) and work to outline the strategic roadmap for upcoming projects that will require the Board's direction and approval, in alignment with Board Policies 8.1.0 Capitalization of Fixed Assets, 12.1.0 Capital Planning Multi-Year Planning Policy, 13.1.0 Capital Project Budgeting, and 13.2.0 Capital Planning Capital Expenditures (Attachment B).

The CIP for the previous fiscal year (FY 2023/24) faced coordination challenges across departments during the budgeting process. As a result, some projects were not re-budgeted, funds were not correctly rolled forward, and a few projects were inadvertently removed from the CIP list despite not being complete. These projects will be re-budgeted for FY 2025/26 during the upcoming budget process.

Looking ahead, several projects will require Board approval, financial commitments, and strategic direction. Notable examples include the Bike Park, Dog Park, Ski Way Reconstruction, Tennis Court Reconstruction, Rec Center/Tennis Center Pavement Reconstruction with BMPs, and the establishment of Board priority projects.

Staff has provided the current Board Policies related to capital planning and budgeting for review and reference. These policies should be evaluated to ensure compliance with NRS and alignment with evolving best practices and regulatory standards.

Following tonight's discussion and feedback, Staff will incorporate your direction into the strategic planning for FY 2025/26. Staff will also be coordinating and scheduling Budget Workshops with the Board as part of the Long Range Calendar item to ensure compliance and adherence to the aforementioned policies.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

Staff will return to the Board at a future CIP budget workshop to further review the CIP, explore potential funding strategies including any necessary adjustments to facility fees and ensure alignment on priorities for the upcoming fiscal year and beyond.

V. ALTERNATIVES

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

VIII. ATTACHMENTS

1. Attachment A_CIP Status FY 2024-25
2. Attachment B_Board Policies

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES



Fund	Project Title	Encumbered	Approved FY 2024-25	% Completed	Status
General Fund					
Acct/IT					
	Server Storage and Computing Hardware	-	275,000	100%	Complete
	Accounting Printer Replacement	8,400	-	100%	Complete
	Network Upgrades - Switches, Controllers, WAP	308,334	-	100%	Complete
General & Admin					
		-	-		
Parks					
	Central Irrigation Controller Upgrade	-	60,000	0%	Quoted
	Total General Fund	316,734	335,000		

Unfunded Parks	Skate Park Enhancement	476,971	-		Unfunded
	Pavement Maint.	77,365	-		Unfunded
	Total General Fund - Unfunded	554,336	-		

Fund	Project Title	Encumbered	Approved FY 2024-25	% Completed	Status
Utilities					
Public Works Shared					
	Utilities System and Plant Control Upgrades (SCADA)	-	250,000	10%	In Progress
	Pavement Maintenance Utility Facilities	285,590	-	50%	In Progress
	Web Site Redesign and Upgrade	10,000	-	95%	In Progress
	Public Works Billing Software Replacement	20,000	-	100%	Complete
	Pavement Maintenance Res 3-1 WPS 4-2/5-1	206,759	-	25%	In Design
	Total Public Works Shared	522,349	250,000		-
Solid Waste					
	HHW Prefab Chemical Storage Building	-	120,000	10%	RFP Out
	Total Solid Waste		120,000		
Water					
	Watermain Replacement - Ponderosa Ranch Road	-	800,000	10%	Bid Awarded
	Watermain Replacement - Alder Ave	95,000	-	100%	Complete
	Watermain Replacement - Future	637,561	-	0%	Planning
	Water Pumping Station Improvements	77,692	105,000	100%	Complete
	Burnt Cedar Water Disinfection Plant Improvements	31,744	160,000	100%	Complete
	SCADA Management Servers/Network - BCDP	-	100,000	5%	RFQ Out
	BCWDP Emergency Generator Fuel Tank	419,437	-	10%	Bid
	Replace Commercial Water Meters, Vaults, and Lids	39,987	-	100%	Complete
	Fire Hydrant Replacement	248,467	-	15%	In Design
	Total Water	1,549,888	1,165,000		
Sewer					
	Effluent Pipeline Project (Encumbered)	59,000,000	15,700,000	51%	In Construction
	Effluent Storage Tank (Encumbered)	6,894,520	-	95%	In Construction
	Sewer Pumping Station Improvements	32,248	250,000	100%	Complete
	WRRF Roof Replacement	325,000	-	10%	Bid Awarded
	Wetlands Effluent Disposal Facility Improvements	29,834	50,000	5%	In Planning
	Sewer Main Rehabilitation	98,740	105,000	100%	Complete
	Sewer Pump Station #1 Improvements	294,298	-	75%	In Construction
	Total Sewer	66,674,640	16,105,000		
	Total Utilities	68,746,877	17,390,000		

Fund	Project Title	Encumbered	Approved FY 2024-25	% Completed	Status
Community Services					
Championship Golf					
	Championship Golf Cart Barn Siding Replacement	-	165,000	10%	In Design
	Cart Path Replacement - Champ Course	165,374	195,000	10%	In Design
	Range Ball Machine Replacement	10,000	-		
	Pavement Maintenance of Parking Lots - Champ	16,925	-	15%	In Planning
	Total Championship Golf	192,299	195,000		
Mountain Golf					
	Pavement Maintenance of Parking Lots - Mountain	29,900	-	15%	In Planning
	Irrigation Improvements	12,831	-	50%	In Progress
	Total Mountain Golf	42,731	-		
Ski					
	Replace Ski Lodge Facility Equipment- Electrical	110,494	175,000	10%	Bidding
	Red Fox Ski Lift Maintenance and Improvements	63,441	75,000	100%	Complete
	Snowmaking Infrastructure Replacement	375,189	100,000	100%	Complete
	Replace 1966 Snowflake Lodge	250,000	-	10%	RFQ
	Pavement Maint.	65,040	-	5%	In Design
	Total Ski	864,164	350,000		
Tennis					
	Pavement Maintech- Tennis	7,604	-	10%	In Design
	Total Tennis	7,604	-		
Rec Center					
	Recreation Center Pavement Maintenance	15,512	-	10%	In Design
	Website Redesign and upgrade	33,644	-	95%	In Progress
	Rec Center Exterior Wall Waterproofing & French Drain	86,777	-	15%	In Planning
	Fitness Equipment	82,381	57,200	10%	Quoted
	HVAC System Replacement	1,035,000	1,035,000	10%	Bidding
	Total Recreation Center	218,314	57,200		
	Total Community Services	1,325,112	602,200		
Unfunded Ski	Replace Ski Rental Equipment	300,000	-		Unfunded
	Total Community Services - Unfunded	300,000	-		



Fund	Project Title	Encumbered	Approved FY 2024-25	% Completed	Status
Beaches					
Beaches					
	Ski Beach Boat Ramp Improvement Project	-	150,000	5%	In Planning
	Ski Beach Bridge (2) Replacement	-	170,000	5%	In Planning
	Beach Furnishings	-	20,000	10%	Quoted
	Central Irrigation Controller Upgrade	-	30,000	10%	Quoted
	Beach Access Improvements	56,538	400,000	10%	In Design
	Incline Beach House and Access Project	-	3,445,000	10%	In Design
	Incline Beach Facility Replacement *	3,948,750	-	10%	In Design
	Burnt Cedar Swimming Pool and site improvements	75,000	-	15%	Quoted
	Beach Furnishings	31,000	-	10%	Quoted
	Pavement Maint - Burnt Cedar Beach	24,800	-	10%	In Planning
	Pavement Maint - Beaches (All)	19,774	-	10%	In Planning
	Total Beach Fund	4,155,862	4,215,000		



**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



Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
Policy 8.1.0

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(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)



Capital Planning Multi-Year Capital Planning Policy 12.1.0

POLICY. The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The capital plan should cover a period of at least five years, preferably ten or more.

1.0 Identify needs. The first step in the District's capital planning is identifying needs. The District has a commitment to the maintenance of its existing infrastructure. The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment. In this process, attention will be given to:

- 1.1 Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
- 1.2 Infrastructure improvements needed to support new development or redevelopment.
- 1.3 Projects with revenue-generating potential.
- 1.4 Improvements that support economic development.
- 1.5 Changes in policy or community needs.

2.0 Determine costs. The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider include the following:

- 2.1 The scope and timing of a planned project should be well defined in the early stages of the planning process.
- 2.2 The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.



Capital Planning Multi-Year Capital Planning Policy 12.1.0

- 2.3 For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
 - 2.4 The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
 - 2.5 A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.
 - 2.6 Recognize the non-financial impacts of the project (e.g., environmental) on the community.
- 3.0 Prioritize capital requests.** The District continually faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process. When evaluating projects the District will:
- 3.1 Categorize each submittal under Project Types:
 - 3.1.1 Major Projects
 - A non-recurring project with scope and management complexity with a project budget greater than \$1,000,000 and a 25-year minimum asset life.
 - 3.1.1.1 New Initiatives
 - A project that creates a new amenity or significantly expands an existing facility with new programming, operations or capacities.
 - 3.1.1.2 Existing Facilities
 - A project that maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations or capacities.



Capital Planning

Multi-Year Capital Planning

Policy 12.1.0

3.1.2 Capital Improvement

- A non-recurring project with some scope and management complexity with a project budget generally less than \$1,000,000.

3.1.2.1 New Initiatives

3.1.2.2 Existing Facilities

3.1.3 Capital Maintenance

- A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than \$1,000,000.

3.1.4 Rolling Stock

- On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.

3.1.5 Equipment & Software

- On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, serviceware, etc.), information technology hardware and software.

3.2 Prioritize Projects under these criteria:

3.2.1 Priority 1 are projects that address Existing Facilities or replace existing assets via Capital Maintenance, Rolling Stock, or Equipment & Software projects that have reached or are near the end of useful life and are necessary to meet existing programming, operations, or capacities that the community wants, needs and uses.

3.2.2 Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are



Capital Planning Multi-Year Capital Planning Policy 12.1.0

near the end of useful life in order to expand existing programming, operations, or capacities to meet the community's wants, needs and uses.

- 3.2.3 Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.
- 3.2.4 Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.
- 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider:
 - 3.3.1 Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
 - 3.3.2 Allow venues to provide a prioritization recommendation.
 - 3.3.3 Incorporate input and participation from major stakeholders and the general public.
 - 3.3.4 The condition assessment of existing assets as it relates to asset life-cycle, industry best practices, manufacturer's guidelines, safety, and the aesthetic character of the facility.
 - 3.3.5 Adhere to legal and regulatory requirements and/or mandates.
 - 3.3.6 Anticipate the operations and operating budget impacts resulting from capital projects.
 - 3.3.7 Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service,



Capital Planning

Multi-Year Capital Planning

Policy 12.1.0

payback period, cost-benefit analysis, cash flow modeling).

3.3.8 Re-evaluate capital projects approved in previous multi-year capital plans.

3.3.9 The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.

4.0 Develop financing strategies. The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected project requirements while sustaining the financial health of the District. The capital financing plan should:

- 4.1 Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
- 4.2 Prepare a flow of resources projection of the amount and timing of the capital financing and expenditure
- 4.3 Continue compliance with all established financial policies.
- 4.4 Recognize appropriate legal constraints.
- 4.5 Consider and estimate funding amounts from all appropriate funding alternatives.
- 4.6 Ensure reliability and stability of identified funding sources.
- 4.7 Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.



Capital Planning Capital Project Budgeting Policy 13.1.0

POLICY. The District will prepare and adopt a formal capital budget as part of their annual budget process. The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget. Modifications may be necessary based on changes in project scope, funding requirements, or other issues. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans. The capital budget should be adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It will comply with all state and local legal requirements.

- 1.0 Preparing and Adopting the Capital Budget. The capital budget will include the following information:
 - 1.1 A definition of capital expenditure for the District.
 - 1.2 Summary information of capital projects by fund, function, venue/service or activity.
 - 1.3 A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, pre-design, design, and construction or acquisition activities and transition to complete operation.
 - 1.4 Descriptions of the general scope of the project, including expected service and financial benefits to the District.
 - 1.5 A description of any impact the project will have on the current or future operating budget.
 - 1.6 Estimated costs of the project, based on recent and accurate sources of information.
 - 1.7 Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.
 - 1.8 Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.



Capital Planning Capital Expenditures Practice 13.2.0

RELEVANT POLICIES: 1.1.0 Strategic Planning, 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting

1.0 AUTHORITY

Decision-making responsibilities and duties on capital projects shall be allocated by the General Manager to specific members of the IVGID staff as provided herein. The staff member so assigned may delegate “duties” to another, but shall remain “responsible” for their actions pertaining to the project.

A Project Manager will usually be a representative of the IVGID department which will acquire or construct the project. The Project Manager may seek the input or assistance of a representative of the IVGID department that will utilize the capital asset. A planner, analyst, designer, or construction representative usually reports to the Project Manager as an employee or through a contract for services.

2.0 CAPITAL PROJECT FINANCING RESOURCES

Financial management of capital projects is controlled through a system including the Multi-Year Capital Improvement Plan and each fiscal year’s Capital Improvement Project Budget. The ability to pay for the costs of a project will be based on identifiable and predictable financing resources at the time of acquisition.

2.1 Establishment. A capital project’s financing resources may be established by action of the Board of Trustees by the adoption of a Capital Project Report. Financing resources may be established for each fund; for each program; or for each project or group of projects. The preference is on each project to facilitate calculating the affects of each project on the Multi-Year Capital Improvement Plan.

2.2 Status. All financing resources identified and received for a Capital Improvement Project shall be held in cash or



Capital Planning Capital Expenditures Practice 13.2.0

investments and shall constitute an element of fund balance or net position until expended or released by an action of the Board of Trustees.

- 2.3 Interest.** Investment earnings on a project's financing resources shall accrue to the project to the extent they were included in the Capital Improvement Project Data Sheet or are deemed needed for possible project cost adjustments. In any project where part of the financing resources came from bond proceeds, the investment earnings must be attached to the project in order to determine and comply with IRS arbitrage regulations.
- 2.4 Expenditures.** Funds identified as financing resources may only be expended by action of the Board of Trustees according to the District's Capital Improvement Project Budget. Projects carrying over from one fiscal year to another are expected to be identified during each budget process to extend spending authority and facilitate completion of the construction or acquisition of the capital assets. The General Manager has the authority to redirect the design or specifications affecting up to an aggregate of \$50,000 if it does not exceed the total approved cost of the project.
- 2.5 Exclusivity.** All financing resources identified for a project, are considered exclusively for expenditures related to that project. No expenditures or obligations shall be made related to that project which cumulatively exceeds the available balance in identifiable and predictable financing resources.
- 2.6 Changes.** The amount of funds in identifiable and predictable financing resources may be increased or decreased by action of the Board of Trustees, provided that no decrease shall occur which causes the unexpended financing resources for any project to fall below the cumulative total of obligations outstanding pertaining to the project.



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- 2.7 Close-out.** Upon completion or termination of a project, the unexpended financing resources for that project may be closed out by the General Manager, except when a previous action by the Board of Trustees, designates where the unexpended amount, if any, shall be transferred.

3.0 PROJECT LIFE CYCLE

Projects shall be managed in relation to the following typical project life cycle:

- 3.1 Definition.** The process of developing a document which describes a specific project, in terms of location, function, cost, and other parameters. Approval of a Capital Project Data Sheet means the project has been "**defined.**"
- 3.2 Planning.** The process of developing documents which identify the location and function of projects, in relation to other projects and existing facilities. Approval of a project plan document within an approved Capital Project Summary means the project has been "**planned.**"
- 3.3 Feasibility.** The process of analyzing the practicality of a project, in terms of capital financing and cost, operating revenue and cost, environmental and permit conditions, and other factors. Acceptance information stated on the Capital Project Data Sheet as a feasibility report, means the project has been "**justified.**"
- 3.4 Scheduling.** The process of developing an outline identifying the cost, timing and financing of the capital project. All capital project expenditures shall be evaluated through a Multi-Year Capital Improvement Plan and authorized for expenditure through a specific fiscal year's Capital Improvement Plan Budget. Inclusion of a project within an approved Multi-Year Capital Improvement Plan means the project has been "**scheduled.**"



Capital Planning Capital Expenditures Practice 13.2.0

- 3.5 Funding Identified.** The process by which funds are identified, as either planned or set aside to underwrite capital costs. Identification of predictable financing resources for inclusion of a project in a specific fiscal year's Capital Improvement Plan Budget means the project has been “**funded.**”
- 3.6 Design/Specification.** The process of determining the size, specifications, acquisition/construction methods, and other factors prerequisite to construction or acquisition, including the selection of the designers. Approval of final design means the project has been “**designed.**”
- 3.7 Construction/Acquisition.** The process entails constructing or acquiring a project’s assets, including the selection of contractors or vendors. Approval of final payment means the project has been “**completed.**”
- 3.8 Requirements.** All projects may not be subject to all phases, or be phased in the same order. However, all capital projects shall be defined. All capital projects shall be scheduled and have funding identified, prior to design/specification. All construction projects shall be planned. All construction projects shall be justified, prior to design/specification.

3.8.1.0 Definition

3.8.1.1 Trustees Responsibility: Relate District needs identified through the Strategic Plan to capital projects placed on the Multi-Year Capital Improvement Plan. **Duties:** Consider project definitions as part of Capital Improvement Project Budget submittal.

3.8.1.2 General Manager Responsibility: Ensure capital projects developed for consideration by the Board of Trustees relate to strategies and actions



Capital Planning Capital Expenditures Practice 13.2.0

developed under the District's Strategic Planning Process. **Duties:** Approve capital project definitions.

3.8.1.3 Staff Duties: Prepare an accurate and up to date Capital Project Data Sheet, containing statement of project cost, schedule, location, financing, and other factors.

3.8.2.0 Planning

3.8.2.1 Trustees Responsibility: Ensure adequate planning basis for capital improvement projects. **Duties:** Define general goals, constraints, and directions. Award and execute planning contracts according to Nevada Revised Statutes. Establish public input process. Review and approve final plan.

3.8.2.2 General Manager. Responsibility: Ensure all issues are addressed and plans are coordinated with the Multi-Year Capital Improvement Plan. **Duties:** Review and approve planning scope. Approve requests for proposals on consulting contracts. Approve planning methods and planning team. Provide guidance to Project Manager during planning.

3.8.2.3 Project Manager. Responsibility: Administration, quality and accuracy. **Duties:** Define specific objectives, alternatives, criteria, and scope. Prepare requests for proposals and administer selection process for planning team. Prepare planning contracts. Recommend approval for and executing planning contracts. Coordinate project with, public, staff, and General Manager. Review and approve progress reports, make substantive and procedural decisions during planning process, and



Capital Planning Capital Expenditures Practice 13.2.0

recommend preferred alternatives and final plans to the General Manager and Board of Trustees.

3.8.2.4 Engineering and Staff. Duties: Provide input to planning scope, methods, analysis, conclusions, and recommendations.

3.8.2.5 Planner Duties: Conduct analysis and produce planning documents and reports, for review by Project Manager.

3.8.3.0 Feasibility

3.8.3.1 Trustees. Responsibility: Ensure feasibility of capital improvement projects prior to design and construction. **Duties:** Determine when feasibility studies are required. Identify issues to be addressed. Award and execute consulting contracts according to Nevada Revised Statutes.. Review and accept the final "Capital Improvement Project Budget" as a basis for decision-making.

3.8.3.2 General Manager. Responsibility: Ensure critical issues are addressed and conservative approach to feasibility is applied. **Duties:** Review and approve study scope. Approve requests for proposals on consulting contracts. Approve study methods and team. Provide guidance to the Project Manager during study.

3.8.3.3 Project Manager. Responsibility: Administration, quality and accuracy. **Duties:** Define specific concerns, alternatives, criteria, and scope. Prepare requests for proposals and administer selection process for study team. Prepare study contracts. Recommend award and execute study contract. Coordinate project with, staff and General



Capital Planning Capital Expenditures Practice 13.2.0

Manager. Review and approve progress reports, make substantive and procedural decisions during study process, and approve conclusions and recommendations.

3.8.3.4 Finance, Engineering, and Staff. Duties: Provide input to study contract, scope, methods, analysis, conclusions, and recommendations.

3.8.3.5 Analyst. Duties: Conduct analysis and produce study documents and reports for review by the Project Manager.

3.8.4.0 Scheduling

3.8.4.1 Trustees. Responsibility: Prioritization and prudent investment of capital assets. **Duties:** Review and approve Multi-Year Capital Improvement Plan considering financing programs, priorities and needs and validity to proceed as scheduled. Approve project amendments and substitutions according to District purchasing policies.

3.8.4.2 General Manager. Responsibility: Validate scheduling in terms of sound financial planning and the ability to construct or acquire the capital assets. **Duties:** Review, revise and recommend capital improvement projects to the Board of Trustees.

3.8.4.3 Engineering Staff. Responsibility: Accuracy of cost projections and coordination of project scheduling. **Duties:** Identify capital project scheduling issues correlated to timing of expenditures and acquisition of the capital assets. Coordinate input of operating staff receiving the capital asset.



Capital Planning Capital Expenditures Practice 13.2.0

3.8.4.4 Finance Staff Responsibility: Adequacy of identifiable and predictable financing resources to meet the timing of expenditures. **Duties:** Analyze alternative financing schemes and prepare capital financing program coordinated with appropriate Capital Improvement Project Budget and the Multi-Year Capital Improvement Plan.

3.8.5.0 Funding

3.8.5.1 Trustees. Responsibility: Adequate identifiable and predictable financial resources exist for the project prior to the approval to proceed. **Duties:** Establish appropriate identifiable predictable financing resources are available. Increase and decrease funding level.

3.8.5.2 General Manager Responsibility: Approve recommendations for project to proceed and increases in project financing resources beyond levels identified in Capital Project Report, prior to submitted to Board. **Duties:** Review updated financial analysis for the capital project with Finance Staff for adequate financing resources and cash flows. Approve close-out upon project termination or completion.

3.8.5.3 Project Manager. Responsibility: Accuracy. **Duties:** Assemble and update project cost estimates.

3.8.5.4 Finance Staff. Responsibility: Administration of project finances. **Duties:** Produce periodic report on capital project financing resources, obligations and expenditures. Recommend periodic action to establish, increase, decrease, and close out



Capital Planning Capital Expenditures Practice 13.2.0

financing resources. Consider the current affects of projects on the Capital Improvement Project Budget and the Multi-Year Capital Improvement Plan.

3.8.5.5 Engineering Staff. Duties: Coordinate estimates of project cost for periodic funding report.

3.8.6.0 Design/Specification

3.8.6.1 Trustees. Responsibility: General oversight of project design and specifications. **Duties:** Award and execute design contract according to Nevada Revised Statutes. Review and accept regulatory permit conditions on construction projects, if \$50,000 or more.

3.8.6.2 General Manager. Responsibilities: Ensure design and specifications correlate to defined capital project. **Duties:** Approve design methods and team. Provide guidance to Project Manager during design. Review and approve final design/specification reports on projects. Review and accept regulatory permit conditions.

3.8.6.3 Project Manager. Responsibility: Administration, detailed oversight and design functionality. **Duties:** Prepare scope of services and requests for proposals for design services. Administer selection process for design team. Prepare design contracts. Recommend for award and execute design contracts. Assemble cost estimates; prepare project budget and budget revisions. Prepare project schedule and schedule revisions. Approve project budget and budget revisions. Approve project schedule and schedule revisions. Establish, execute, and administer arrangements for surveys, analysis, environmental



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studies, and other forms of technical support. Supervise designers. Establish functional and performance requirements. Coordinate activities of designers with the balance of the technical team, and operating staff. Present major design alternatives and issues. Provide direction to on major design alternatives and issues. Review and approve ongoing design reports and documents. Sign all regulatory permits and permit applications. Review, approve, and correct ongoing design reports and documents, including all technical specifications. Prepare construction contract forms. Assemble and submit regulatory permit applications and coordinate regulatory process. Approve all requests for payment.

3.8.6.4 Designer Duties: Analysis of design alternatives. Preparation of plans and specifications. Preparation of support material for permit applications, and other contract documents. Coordination of various members of the design team. Preparation of cost estimates.

3.8.7.0 Construction/Acquisition

3.8.7.1 Trustees. Responsibility: General oversight of contract awards, major payments and acceptance of capital assets constructed or acquired. **Duties:** Award and execute construction/acquisition contract according to Nevada Revised Statutes. Approve change orders cumulatively exceeding 10% of construction contract or \$50,000, whichever is the greater.

3.8.7.2 General Manager. Responsibility: Ensure contracts and requests for payments submitted to the Board of Trustees for approval meet the



Capital Planning Capital Expenditures Practice 13.2.0

requirements outlined in the Capital Improvement Project Budget. **Duties:** Approve change orders cumulatively not exceeding 10% of construction contract or \$50,000. Upon substantial completion, approve release of retention for Construction projects.

3.8.7.3 Project Manager Responsibility: Detailed oversight. **Duties:** Recommend award and execute construction/acquisition contracts. Recommend approval of change orders. Recommend release of retention to General Manager and Board of Trustees. Recommend approval of the final payment. Administer bid process. Recommend contract award. Coordinate final contract preparation, including insurance, bonding, and certificates. Establish, administer and execute arrangements for inspection and testing. Supervise construction representatives. Review all inspection, testing and construction observation reports. Serve as District's representative to contractor and regulatory agencies. Approve all shop drawings. Approve requests for equals. Approve all certificates for payment. Update construction schedule.

3.8.7.4 Construction Representative. Duties: Observe construction and testing. Prepare construction observation reports. Advise Project Manager of deficiencies when noted. Notify Project Manager of deviations from plans and specifications. Prepare and execute notice to proceed.



**Capital Planning
Capital Project Budgeting
Policy 13.1.0**

- 1.9 Any analytical information deemed helpful for setting capital priorities.

The District needs a greater level of detail and information for non-routine capital projects than for routine projects. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.

- 2.0 Reporting on the Capital Budget. The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports will be issued routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

LONG RANGE CALENDAR

Last updated Tuesday, January 21, 2025

Meeting Date: February 12, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	GM Evaluation Process, Form, etc.
GM	District Strategic Plan (2025/2027)
Nelson	Waste Management Contract Direction (expires 2026)
Gove	Tyler Annual Renewal (Consent Calendar)
Bandelin	Purchase - Two fan guns
Bandelin	Purchase – One Shuttle bus
Nelson	Purchase - Skid Steer Loader with Snowblower
GM	Presentation of At-Large Audit Committee Members for selection
Feore	Contract with Labor Negotiator

Meeting Date: February 26, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: March 12, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Crocker	Joint Use Agreement with Washoe County (specifically the maintenance for the High School football field)
Nelson	Purchase - Residential Water Meter Transponder/Registers
Gove	POS Implementation Recommendation

Meeting Date: March 26, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Herron	Club Policy
Herron	Board Policy 6.1.0 and Practice 6.2.0 (Pricing)
Herron	Board Policy 8.1.0 (as reviewed by the Audit Committee at their XXXX meeting)
Herron	Policy 22.1.0 (Entity Involvement)
Herron	Procurement Card Policy review (if needed)

Meeting Date: April 9, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Nelson	Renewal of Marcus Faust agreement – Washington D.C. Leg. Advocate (expires 5/1)

Meeting Date: April 30, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Bandelin	Hyatt Lake Tahoe Sport Shop Agreement (expires 5/31)

LONG RANGE CALENDAR

Last updated Tuesday, January 21, 2025

Meeting Date: May 14, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: May 21, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
	2025/2026 Budget Public Hearing (if we hold the hearing on this date; then we must advertise on 5/9 and 5/16)

Meeting Date: May 28, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
	2025/2026 Budget Public Hearing (if we hold the hearing on this date; then we must advertise on 5/16 and 5/23)
Feore	Union Contracts (3) (expires 6/30)
Nelson	Clean Tahoe, Inc. (expires 6/30)
Feore	UNR Pack Internship Grant Program (expires 6/30)
Nelson	HERO Environmental (expires 6/30)
Raymore	EXL Media (expires 6/30)
Walrack	Best Best & Krieger (expires 6/30)

Meeting Date: June 11, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Bandelin/Finance	Blanket Purchase Orders

Meeting Date: June 25, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: July 9, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

LONG RANGE CALENDAR

Last updated Tuesday, January 21, 2025

Meeting Date: July 30, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: August 13, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: August 27, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	High Sierra Patrol (expires 9/30)

Meeting Date: September 10, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: September 24, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: October 8, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Crocker	CC Cleaning – Rec Center – Extension of one year (5 year contract)

LONG RANGE CALENDAR

Last updated Tuesday, January 21, 2025

Meeting Date: October 29, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Nelson	Alta Vista Cleaning (expires 10/31/2025)

Meeting Date: November 12, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Raymore	CC Media (expires 12/31)
Feore	First Non-Profit (expires 12/31)

Meeting Date: November 26, 2025; Meeting Time:

Usually cancelled

PRESENTER	ITEM DESCRIPTION

Meeting Date: December 10, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: December 31, 2025; Meeting Time:

Usually cancelled

PRESENTER	ITEM DESCRIPTION

LONG RANGE CALENDAR

Last updated Tuesday, January 21, 2025

Items to be scheduled

Director of Golf – update will be in HR’s status report

NLTFPD Agreement – sooner rather than later – discussion item should also include an increase for defensible space to accelerate defensible space work.

Discussion regarding boat parking

Update on damaged relationship with Washoe County, etc.

Leverage our amenities with the Hyatt

Accelerate the Strategic Plan draft

Facility Fee discussion – long term plan for capital and its impact to the Facility Fee

Pricing Policy/Practice - bring back what works for Staff

Golf rates for approval – bring forward sooner than last year

Audit Committee At-Large members – revisit the charter/Policy 15.1.0 – advertisement going on 1/24 and 1/31 – with responses due back 2/5 and before the Board on 2/12

Presentation of 2023/2024 Audit: Board

Presentation of 2023/2024 Audit: Audit Committee