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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District will be held starting at 6:00 p.m. on January 12, 2022 via Livestream/Zoom.

Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to [info@ivgid.org](mailto:info@ivgid.org) by 4:00 p.m. on January 12, 2022) or via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

In addition, if a member of the public wishes to hear, observe, participate in and provide public comment at the meeting, using Livestream/Zoom, they may do so by coming to the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada. In accordance with the Governor's Emergency Directive, all those in attendance will be required to wear a mask. Thank you, in advance, for your compliance. A notification of this attendance would be greatly appreciated by telephoning the District Clerk at (775) 832-1207 or sending an e-mail to [info@ivgid.org](mailto:info@ivgid.org). We appreciate your help with this process. (Reference is made to Assembly No. 253)

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A. PLEDGE OF ALLEGIANCE\*

B. ROLL CALL OF TRUSTEES\*

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

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

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

**-OR-**

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

E. DISTRICT GENERAL MANAGER UPDATE (*for possible action*) – **pages 4 - 11**

1. Proclamation: A proclamation recognizing the contributions to the communities of Incline Village and Crystal Bay, Nevada made by Mr. Peter Todoroff

F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **page 12**

G. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT: 40 PARCEL CONDOMINIUM DEVELOPMENT – 947 TAHOE BLVD. – WILL SERVE LETTER FOR WATER – pages 13 - 59**

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**Incline Village General Improvement District**

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

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

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

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# NOTICE OF MEETING

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Agenda for the Board Meeting of January 12, 2022 - Page 2

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- Recommendation for Action:* Review, discuss and obtain approval from the IVGID Board of Trustees for a will serve letter for water; Project: 40 parcel condominium development at 947 Tahoe Boulevard, Incline Village, Nevada (Requesting Staff Member: Director of Public Works Brad Underwood)
2. **SUBJECT: FINAL REPORT, MOSS ADAMS, CAPITAL PLANNING AND BUDGETING, PRESENTER: MR. STEPHEN BACCHETTI – pages 60 - 116**  
*Recommendation for Action:* Receive the final report from Moss Adams, as presented by Mr. Stephen Bacchetti, on Capital Planning and Budgeting (Requesting Staff Member: Director of Finance Paul Navazio)
3. **SUBJECT: BOARD POLICIES FOR APPROVAL – POLICY 7.1.0, 8.1.0 AND 18.1.0 – pages 117 - 149**  
*Recommendation for Action:* Review, discuss and possibly take action to approve the following updates to the following three (3) Board Policies and/or Practices:
- 1) Approval of Board Policy 7.1.0 - Appropriate Level of Reserves  
*Replaces existing Board Policy 7.1.0 and Practice 7.2.0*  
*Replaces existing Board Policy 19.1.0 and Practice 19.2.0*
  - 2) Approval of Board Policy 8.1.0 - Capitalization of Fixed Assets  
*Replaces existing Board Policy 8.1.0 and*  
*Replaces Board Policy 9.1.0 and Board Practice 2.9.0*
  - 3) Approval of Board Policy 18.1.0 – Central Services Cost Allocation Plan  
*Replaces existing Board Policy 18.1.0 and Board Practice 18.2.0*
4. **SUBJECT: BOARD OF TRUSTEES COMMUNITY SERVICES PRIORITY PROJECTS AND POTENTIAL FUNDING OPTIONS – pages 150 - 176**  
*Recommendation for Action:* Review, discuss and provide feedback on current and future Board of Trustees community services priority projects and potential funding options as related to the various community services master plans and studies (Requesting Staff Member: District General Manager Indra Winquest)
5. **SUBJECT: RECREATION CENTER EXPANSION GRANT OPPORTUNITY – pages 177 - 183**  
*Recommendation for Action:* Review, discuss and approve staff to work with the Dave and Cheryl Duffield Foundation to develop a Memorandum of Understanding (MOU) to initiate a conceptual design phase for the purpose of expanding programs and services to the community at the Recreation Center, to be brought back to the Board of Trustees for approval at a future meeting (Requesting Staff Member: District General Manager Indra Winquest)

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# NOTICE OF MEETING

Agenda for the Board Meeting of January 12, 2022 - Page 3

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6. **SUBJECT: MATHIS GROUP – PHASE II – pages 184 - 187**  
*Recommendation for Action:* Review, discuss and possibly approve spending \$48,700 to contract with the Mathis Group for a Board of Trustees Training and Leadership Program (Requesting Trustee: Board Chairman Tim Callicrate)

H. MEETING MINUTES (*for possible action*)

1. Meeting Minutes of December 8, 2021 – *pages 188 - 289*

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

J. ADJOURNMENT (*for possible action*)

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, January 7, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of January 12, 2022) 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 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website ([www.yourtahoepace.com/Board of Trustees/Meetings and Agendas](http://www.yourtahoepace.com/Board of Trustees/Meetings and Agendas))
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

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

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

**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.yourtahoepace.com](http://www.yourtahoepace.com); go to "Board Meetings and Agendas".**

**MEMORANDUM**

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of January 12, 2022

**DATE:** January 5, 2022

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

<b>ACTION ITEM</b>	<b>TARGET DATE COMPLETION</b>	<b>RESPONSIBLE PARTY</b>	<b>STATUS</b>
Effluent Pond Lining Project	90% Design Documents anticipated end-January 2022	GM Winqest/Director PW Underwood/ Trustee Dent	Environmental applications have been submitted for review. The on-site meeting with TRPA on 12/16/2021 was cancelled due to weather. The 60% plan set was distributed for review by the agencies. The Nevada Division of Dams has determined that if work is being done within Pond #2 as proposed, improvements to the dam will be required.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/ Trustee Dent	HDR continues to work with Granite Inliner to determine where probable areas for lining exist along the alignment.
Burnt Cedar Pool Project	Completion Date scheduled for May 2022	Engineering Manager Nelson/GM Winqest	Contractor has secured the site for winter. The mechanical pit has been constructed and ADG is due back to the site mid-January to continue working on the piping and equipment installation within the mechanical room.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
<p><b><u>Internal Controls Project(s)</u></b>                      Review of Internal Control Policies and Procedures</p>	<p>Ongoing</p>	<p>Director of Finance Navazio</p>	<p>Staff continues to make progress in implementing contract management and change order process improvements; procurement card authorizations updated; reviewing internal controls with external auditors. Next update to Audit Committee Jan/Feb 2022.</p>
<p>Consultant review of four (4) Accounting Practices – Moss Adams 2</p>	<p>Completed</p>	<p>GM Winquest/Director of Finance Navazio/Audit Committee</p>	<p>Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Next steps include updating Board capitalization policy – updated draft presented for discussion at 9/30 BOT mtg. Recommended Capitalization Policy has been reviewed by Moss Adams and scheduled for BOT approval Jan. 2022.</p>
<p>Project &amp; Contract Consultant Review - Moss Adams 1</p>	<p>Ongoing Implementation of Recommendations</p>	<p>GM Winquest/Director of Finance Navazio</p>	<p>Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10 BOT mtg.</p>
<p>Review of Board Policies re Budget and Fiscal Management                       Capitalization (8.1 / 9.1)                      Fund Balance / Reserves (7.1)                      Capital Program (12.1 / 13.1)</p>	<p>Fall/Winter 2021                       Draft Moss Adams report due 11/21; final report to BOT 1/12/22.</p>	<p>Director of Finance Navazio</p>	<p>Draft updates to Capitalization and Reserve policies completed; engaged Moss Adams to review and update Capital Program Planning and Budgeting policies – as well as peer review of capitalization policy. Final report scheduled for BOT 1/12/22.</p>
<p>2020-21 Annual Audit</p>	<p>Completed</p>	<p>Audit Committee / Director of Finance/Controller</p>	<p>Audit completed 12/3/21; Audit Committee (AC) reviewed draft report 12/8/21; Board received audit report on 12/14/21.</p>

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 GM Advisory Committee	Winter 2021/22	GM Winquest/Board Chairman Callicrate	Three Community Forums took place May 13 & 19, 2021. Parcel Owner Survey was active from July 1 – July 26 <sup>th</sup> , 2021. Over 2,300 completed surveys were received. Formal recommendations currently being drafted. Next scheduled meeting will be mid-January.
Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches	Winter 2021/22	GM Winquest, Trustee Schmitz, Legal Counsel Nelson	Solicitation finalized. Interviews of potential qualified firms has taken place and special counsel has been selected.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Update pending
Utilities Performance/Asset Management Review	Final Report Received	GM Winquest/Board	Staff working on implementation plan based on priority recommendations.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	USFS has transitioned the request to the formal review process. IVGID Staff is working to schedule community outreach to neighboring residents and larger community.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winquest/ Director PW Underwood	Laura Whitney (USACE) shared new model agreements. Agreements have been reviewed by legal. IVGID Staff is working closely with Laura Whitney to provide necessary input for the agreement and required documentation.
Utility Rate Study	Winter 2021-22	Director of Finance Navazio/Director of PW Underwood	HDR currently performing their work. Initial Board discussion on 11/10; final rate recommendations to Board on 2/9/22.

### **Diamond Peak Ski Resort Update**

The ski area venue opened one week later than the planned date of December 9th on Thursday December 16<sup>th</sup> with 100% of the mountain open to the community. Although very thankful for the abundance of cold light dry snow snowmaking operations needed to resume on the Great Flume trail as all the natural snowfall did not land on the trail due to the extremely high winds during the storm leaving the trail un-skiable for the guests. The snowmaking operations were completed and the popular Flume trail was groomed and re-opened on January 1<sup>st</sup>. Operations at ski continue to be evaluated daily as we are adapting as best we can to meet the expectations of the community while staffing levels are lower than the operational plan calls for. I'll note that the guest level of service has been reasonable during the busiest days of the holiday period while the snow conditions have been excellent to date. Visitation for the month was 18,372 skier visits as compared to 27,547 in December 2020 when the ski area opened for the season on December 4<sup>th</sup>. The five year average for December skier visits is 29,268 and we should contribute the decline from the average visits to the Christmas 2021 winter storm and the effects it had on transportation and road ways.

As we enter into 2022 with the entire mountain open and a deep snowpack, we're excited to bring back some of our favorite special events and clinics.

- The Diamond Cut Video Competition is back for its 4th iteration, and we'll start accepting submissions on January 1.
- Our 55+ Ski Clinics begin January 5 and run most Wednesdays through March 30
- Last Tracks tickets will go on sale for IVGID Picture Pass Holders on January 10, and to the public on January 18; with the events themselves happening on Wednesdays starting in February.
- Skeesters Women's Ski Clinics begin January 11 and continue most Tuesday mornings through March 22.
- New this year, the Village Terrain Park Snowboard Clinic Series will bring local 6-8th grade advanced-level riders together with freestyle coaches in the Village Terrain Park. Program starts January 12 and registration is limited to IVGID Picture Pass holders.

Find more information on all of these events at [diamondpeak.com](http://diamondpeak.com)

### **Special Counsel Legal Review of the Beach Deed and Ordinance 7**

Twelve legal firms were contacted and sent a request for proposal for the above work. The review team of Trustee Sara Schmitz and District General Manager Indra Winquest, met on November 12<sup>th</sup> to review the three submitted proposals received from MacDonald Carano, Nossaman, and Thorndal Armstrong Delk Balkenbush Eisinger. Interviews of two law firms were conducted via Zoom on November 17 & 18. The selection team consisted of Trustee Schmitz, General Manager Winquest, and Ordinance 7 Committee member Diane Becker. Following the interviews, the interview and selection team unanimously agreed to the selection of Thorndal Armstrong Delk Balkenbush Eisinger.

### Key Project Updates

*For more information on current district capital projects.*

Webpage Link:

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

### Risk and Resilience Assessments and Emergency Response Plan

The Risk and Resilience Assessments (RRA) and emergency response plans (ERPs) have been completed and certified with the EPA as being complete. Farr West Engineering will conduct training for the Public Works staff in January 2022, which is their final task of work. A contract to complete this work was authorized at the December 9, 2020 Board Meeting.

### Burnt Cedar Swimming Pool Improvements – 3970BD2601

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. CORE Construction has secured the site for winter. ADG will be on-site in mid-January to complete piping and equipment work within the mechanical pit. Construction will begin again once site conditions allow.

CORE Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,865.00	\$68,077.36	\$3,913,941.36	\$2,755,061.55	\$1,158,879.81

### Effluent Pipeline Project – 2524SS2010

The project consists of replacing all of the remaining Segment 3 pipeline (12,385 linear feet) and all Segment 2 pipeline (17,314 linear feet) to mitigate a potential future leaks. The design team has completed the hydraulic analysis and are continuing to work with Granite Inliner to determine probable areas for pipelining. HDR is working on finalizing the Basis of Design Report that should be distributed to the Team for review the first week of January. The next target date is to have the 30% plans complete and distributed to the Team prior to a meeting with NDOT in January 2022.

### Effluent Pond Lining Project – 2599SS2010

At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. The environmental reports have been submitted to the required agencies for review. Jacobs has distributed the 60% plan view for review by the Team as well as various agencies. Nevada Division of Dams has reviewed the plans and has advised that the work for Pond #2 as



planned would require significant improvements to the Dam. The project Team is reassessing the approach to meet NDEP pond lining requirements.

Recreation Center Upstairs Lobby Restroom Remodel – 4484BD1902

A 2021 Capital Improvement project that will remodel the men’s and women’s upstairs lobby restrooms within the Recreation Center. The project includes ADA access, ADA restroom stalls, new tile, fixtures and partitions. The contractor began construction on October 15, 2021 and was slightly delayed with material availability. The contractor is addressing punch list items the first week of January, and the restrooms should be open for use once those items have been completed.

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$159,832.40	(\$653.45)	\$159,178.95	\$44,295.27	\$114,883.68

**Financial Transparency**

The District’s Independent Auditor (Davis Farr, LLP) presented its audit report related to the District’s financial statements for the fiscal year ended June 30, 2021 to the Audit Committee at their meeting of December 8, 2021 and to the Board of Trustees at their meeting of December 14, 2021. As noted, the audit report includes two findings of material weaknesses related to adjustments required to a) expense capital assets not meeting District’s capitalization criteria and b) negative cash balance in capital project funds. The audit report also includes a series of recommendations to strengthen internal controls in areas identified by the auditors.

The Board received its 1<sup>st</sup> Quarter Budget update on December 14, 2021, which included financial results through September 30, 2021. This first quarter budget update also included the Q1 CIP Popular Status Report, covering capital project activity for the same period. Concurrently, Staff has finalized the close for the November accounting period and anticipates closing December the week of 1/10/22.

Other significant projects currently underway are a) the review and update of selected Board Policies and Practices, b) the ongoing update of Internal Control policies and procedures and c) transitioning the District to a new enterprise-wide financial system (Tyler/Munis) by July 1, 2022. Among the goal of the new financial system project is to streamline budgeting and accounting processes, improve financial reporting capabilities and strengthen internal controls.

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

From December 2, 2021 to January 5, 2022

PO Number	Vendor	Description	PO Amount
22-0149	Etcheberry Construction LLC	Golf course tree work	\$15,485.
22-0150	Sanity Solutions	Sanity-as-a-Service – Server software (IT)	\$11,800.
22-0157	Industrial Software Solutions	SCADA Wonderwear software annual lic	\$14,160.
22-0158	Western Nevada Supply	Full-circle repair clamp-high pressure section	\$18,296.25
22-0159	Western Nevada Supply	Repair couplers	\$5,588.66
22-0160	Washoe County Community Svcs	Street cut permit fees	\$5,929.
22-0163	Shafer Equipment Company, Inc.	Drivetrain repair	\$5,173.

**Public Records Requests**

Following are the public records requests from December 2, 2021 to January 4, 2022

12/01/2021	Katz, Aaron	Every project accounting for every CIP project since 7/1/2019 to present		Staff is preparing a cost estimate for providing these records; Mr. Katz has been advised of same.
12/06/2021	Gumz, Joy	IVGID Privilege Document Log	12/08/2021	Complete
12/07/2021	Katz, Aaron	More on the Dog Park – Application, Transition for Charges by Cost Center, Cost Recovery Agreement and Payment	12/07/2021 12/07/2021	USFS Application sent Cost recovery agreement and payment – no records to provide – complete
12/13/2021	Wright, Frank	Community Holiday Lights	12/14/2021	Complete
12/16/2021	Katz, Aaron	RFP and Responses – Special Counsel	01/04/2022	Complete
12/28/2021	Wright, Frank	Copy of e-mail from Rice to Nelson; Nelson to Board	12/29/2021	Complete
01/01/2022	Martini, Margaret	Contract with Thorndahl Armstrong and copy of e-mail transmitting a letter to the BOT	01/04/2022	Complete



**PROCLAMATION**

**A proclamation recognizing the contributions to the communities of Incline Village and Crystal Bay, Nevada made by Mr. Peter Todoroff**

**LET IT BE PROCLAIMED** by the Incline Village General Improvement District as follows:

**WHEREAS**, Peter Todoroff served the communities of Incline Village and Crystal Bay, Nevada by being an active member, which included Chair, on the Citizens Advisory Board - Incline Village/Crystal Bay, and

**WHEREAS**, Peter Todoroff served the communities of Incline Village and Crystal Bay, Nevada by transitioning the *Tahoe Bonanza* meetings into the Incline Village/Crystal Bay Community Forum where anyone in the community can attend and participate in discussions and updates on topics of interest from the communities and regional leading agencies, and

**WHEREAS**, Peter Todoroff has always been an active participant at many Incline Village General Improvement District Board of Trustees meetings; and

**WHEREAS**, Peter Todoroff has willingly given his friendship and offered freely words of advice and is fondly known around the Incline Village General Improvement District for his infamous bags of baked goods and treats

**NOW, THEREFORE, BE IT PROCLAIMED**, on behalf of the citizens of Incline Village and Crystal Bay, Nevada, that Peter Todoroff is hereby thanked, commended, and honored for his many personal contributions to our communities.

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Dated this 12th day of January 2022

*/s/ Indra S. Winqwest*  
**Indra S. Winqwest**  
**IVGID District General Manager**

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
				2022		
01/26	Wednesday	6 p.m.		Special Board Meeting	01/17/2022, 8 a.m.	Budget Workshop #2 Pricing Policy – submittal for approval Policy 15.1.0 – Consent Calendar
TBD	TBD	TBD		Special Board Meeting		GM's Ordinance 7 Committee recommendations
02/09	Wednesday				01/31/2022, 8 a.m.	Key Rates (Golf and Facilities) Report on Mark Smith case (Nelson) Report on utility rate study and set public hearing date Mountain Golf Course Cart Paths Amendments (from 12/08/2021) Non Profit Rates (Nelson) Receive report from Audit Committee Effluent Pipeline Project – Contract Amendment with HDR (Requesting Staff Member: Director of Public Works Brad Underwood)
02/23	Wednesday				02/14/2022, 8 a.m.	Budget Workshop #3 – Capital Mid-Year Update (Budget)
03/09	Wednesday				02/28/2022, 8 a.m.	
03/30	Wednesday				03/21/2022, 8 a.m.	Review of draft Board of Trustees handbook (Schmitz)
04/13	Wednesday				04/04/2022, 8 a.m.	Approval of Tentative budget and setting of public hearings
04/27	Wednesday				04/18/2022, 8 a.m.	
05/11	Wednesday				05/02/2022, 8 a.m.	
05/25	Wednesday				05/16/2022, 8 a.m.	Public Hearings: Budget and Facility Fees Budget Adoption Approval of Facility Fees Resolution
06/08	Wednesday				05/30/2022, 8 a.m.	Have a discussion about the date of the General Manager's Performance Evaluation (Schmitz) (10/04/2021)
06/29	Wednesday				06/20/2022, 8 a.m.	
07/13	Wednesday				07/04/2022, 8 a.m.	
07/27	Wednesday				07/18/2022, 8 a.m.	
08/10	Wednesday				08/01/2022, 8 a.m.	
08/31	Wednesday				08/22/2022, 8 a.m.	
09/14	Wednesday				09/05/2022, 8 a.m.	
09/28	Wednesday				09/19/2022, 8 a.m.	
10/12	Wednesday				10/03/2022, 8 a.m.	
10/26	Wednesday				10/17/2022, 8 a.m.	
11/09	Wednesday				10/31/2022, 8 a.m.	
12/14	Wednesday				12/05/2022, 8 a.m.	

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
Revisions to Ordinance 7 (allow 45 days ahead of action)
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – maybe on 01/26/2022 agenda)
Trustee Tonking asked for a Policy 3.1.0 review (5/26/2021)
Next step on Diamond Peak parking lot/Ski Way
Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative)
Code of Conduct
List of contracts, etc. that need annual Board Review – District General Manager and District Clerk
Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.
Retaining special legal counsel for construction contracts. Staff member suggested, review and discuss as a Board and decide how to move (Request by Trustee Schmitz – 11/03/2021)
Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)

\*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2022.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
General Manager

**FROM:** Brad Underwood, PE  
Director of Public Works

**SUBJECT:** Review, discuss and possibly authorize issuance of a Will-Serve Letter, Staff to Execute Utility Applications (NDOT and NDEP), and the intent to sell Water Rights for the Proposed 40 Airspace Parcel Condominium Development known as 947 Tahoe

**DATE:** January 12, 2022

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to:

1. Authorize the issuance of a Will-Serve Letter for water, sanitary sewer, and solid waste removal services associated with the proposed 40 airspace parcel condominium development known as 947 Tahoe.
2. Authorize Staff to execute an NDOT encroachment permit and NDEP Water Project application for the proposed development. All costs associated with preparing the applications and application fees shall be borne by the Developer.
3. Authorize the intent to sell water rights as required for the proposed development per Ordinance 4. Exact amount of water rights required for the development shall be determined once detailed plans are submitted to IVGID Compliance for approval.

### **II. BACKGROUND**

The proposed project known as 947 Tahoe is to be located at the southwest intersection of Tahoe Boulevard and Southwood Boulevard. Currently, the site is comprised of two parcels; APN 132-231-09 is approximately 1.389 acres, and APN

132-231-10 is approximately 0.598 acres. As a part of the project, these parcels will be legally merged to facilitate the subdivision of 40 airspace condominiums within a common area parcel. The 40 airspace condominiums will have their own individual assessor's parcel numbers.

As part of the Washoe County development approval process, a Will-Serve Letter is required to accompany the Developer's application. In accordance with District Ordinance 4, a request for service is made to the Board of Trustees (Attachment A) and the Board of Trustees must approve new development on a case-by-case basis. A draft Will-Serve Letter to provide water, sanitary sewer, and solid waste removal service to the proposed development has been included in this package (Attachment B).

Currently the developer has proposed to connect to an existing sanitary sewer line located within Tahoe Boulevard (SR 28), in Nevada Department of Transportation's (NDOT) right-of-way, which will require an encroachment permit through NDOT. Since the sanitary sewer line will be the ultimate responsibility of IVGID, IVGID must apply for the NDOT encroachment permit. This is standard practice and has been done for a variety of projects, both public and private, within IVGID's service area. The developer will prepare all the required documents for Public Works Staff review and approval prior to submitting to NDOT for approval.

The proposed development also requires that an application for a water project be submitted to Washoe County Health Department and the Nevada Division of Environmental Protection – Safe Drinking Water Bureau (NDEP). As part of this application, an evaluation of the water system will be completed. IVGID will contract with Lumos and Associates to perform the water model of the system to ensure the proposed development will not have a negative impact on existing facilities. IVGID will recover the cost of the analysis from the developer as part of the project approval process. The results of the water system analysis will determine if any improvements to the infrastructure are required. Any costs associated with required infrastructure improvements will be borne by the developer.

As part of the connection process to IVGID's water system, the multifamily development is required to provide water rights. Currently, IVGID has not received detailed plans to determine the exact amount of water rights the proposed development will require, but the developer has estimated that a total of 11.2 acre-feet (af) of water will be required for this project. In order for the developer to continue with the proposed project, they are requesting an intent to sell water rights for the project be approved by the Board of Trustees. Currently, IVGID owns and maintains more water rights than are required by the current population and sells water rights for various developments throughout the service area for \$16,000/af.

Once IVGID receives detailed plans for the proposed development, the total water rights and connection fees will be calculated and billed to the developer for payment.

### III. BID RESULTS

This item is not subject to competitive bidding.

### IV. FINANCIAL IMPACT AND BUDGET

Public Works Staff anticipates the majority of Staff time to be expensed to the Developer as part of the permitting process for the proposed development. The District will gain income from connection fees that will be charged per parcel as well as from the sale of water rights required for the project.

### V. ALTERNATIVES

Not authorize the issuance of a Will-Serve Letter and not provide an intent to sell water rights for the proposed development in accordance with Ordinance 4 Section 5. Also not authorize Public Works Staff to execute applications to NDOT and NDEP associated with the proposed project.

### VI. BUSINESS IMPACT

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

#### Attachments:

- Attachment A – Will Serve Request from NCE
- Attachment B – DRAFT Will Serve Letter
- Attachment C – Supporting Information for IVGID from NCE
- Attachment D – Tentative Map Submittal
- Attachment E – Miscellaneous Project Information

# Attachment A





November 1, 2021  
File No. 1171.02.25

Kate S. Nelson, PE & WRS  
Engineering Manager  
Incline Village General Improvement District  
Public Works Department  
1220 Sweetwater Road  
Incline Village, NV 89451

**Re: 947 Tahoe Will-serve Request**

Dear Ms. Nelson:

NCE has been performing preliminary engineering at the properties at 941 and 947 Tahoe Blvd for possible development and completed a predevelopment meeting with Tim Buxton on September 28, 2021. We are requesting a will-serve letter from IVGID for planned water and sewer connections.

The proposed project will consist of 40 full ownership condominium units on one underlying site parcel with an approximate total square footage of 150,000sf. Total fixture counts are estimated at 630 with a fire flow of 4,000gpm as requested of NLTFPD.

Thank you for your assistance with this matter. Should you have any questions or require additional information, please do not hesitate to call me at 775-588-2505 x234.

Respectfully,

NCE

A handwritten signature in black ink, appearing to read "Michael Lefrancois".

Michael Lefrancois  
Senior Engineer  
mlefrancois@ncenet.com

Lake Tahoe, NV  
P.O. Box 1760  
Zephyr Cove, NV 89448  
(775) 588-2505

# Attachment B

**WILL SERVE LETTER**  
*Water Rights Required*  
*New Development*

Date

EHS Director  
Washoe County Health District  
Environmental Health Services Division  
1001 East 9<sup>th</sup> Street  
Reno, NV 89512

RE: "947 Tahoe" Condominium Development  
*947 Tahoe Boulevard, Incline Village, NV – Current APNs 132-231-09 and 132-231-10*

This letter serves to notify you that the subject development is within the jurisdictional boundaries of the Incline Village General Improvement District (*IVGID, or District*), and that the District will serve the proposed project with water, sanitary sewer service, and solid waste removal subject to the project's final utility plans meeting design, material, and installation requirements of the District, and subject to the assignment of water rights to IVGID in accordance with IVGID's Water Rights Dedication Procedures. In addition:

1. Water rights associated with this property, if any, shall be assigned to the District.
2. All requirements shall be met regarding STANDARD SPECIFICATIONS FOR IVGID'S WATER, SEWER, AND PRIVATE COMMUNAL UTILITY SYSTEMS.
3. Meters and control manholes shall be placed off the property as approved by IVGID.
4. Cost for additional water storage or delivery capacity shall be borne by Applicant.
5. Separately owned parcels shall not be served by the same service connection.
6. All taxes and assessments on the parcel are current and shall remain current.

The applicant for the subject project is required to assign additional water rights to the District in the amount of TBD acre feet (*af*) as a condition of issuance of this Will Serve Letter and project approval. This is in accordance with IVGID's Water Management Plan and Policies, and is contingent upon existing permitted water rights and sewer capacities, including any action brought against the District contesting such permitted rights or capacities. IVGID has dedicated an additional TBD af from its water rights bank for the proposed project; payment of TBD was received on date for these water rights.

In the event additional water service demand is required by future change in service requests, additional water rights issues shall be addressed at that time.

The Applicant agrees to hold IVGID harmless from any costs, damages, or expenses incurred by the Applicant in the event IVGID fails to be able to supply water or sewer connections, or for any delays to the Applicant's project schedule caused by IVGID's review and approval procedures.

Very truly yours,

Brad B. Underwood, P.E.  
Director of Public Works

File: *APN: Streets: Will-Serve*

# Attachment C

947 Tahoe - Supporting information for IVGID – Prepared by Mike Lefrancois 12.17.2021

**Background:**

- Project proposes 40 parcels in Incline Village with connection to water and sewer systems. NCE engaged IVGID with mapping requests in July 2021. Virtual project meetings occurred with IVGID on 9/28, 11/18 and 12/13.
- Washoe County hosted a pre-application meeting on August 25, 2021. Attendees included representatives from NDOT, North Lake Tahoe Fire Protection District, Washoe Co. Planning, Washoe Co. Health District. Washoe County indicates need for “will-serve” letter from IVGID and NDEP “Water Project” per NAC 445a.
- A TRPA application was submitted for the project in September 2021.

**IVGID Requests:**

- **Will-serve letter** – A formal request letter was sent to IVGID on November 1, 2021. The project is to be reviewed at the Washoe County Planning Commission on February 8. This letter is specifically required of the Health District for Tentative Map approval:
  - 14. **Washoe County Health District:** An “Acknowledgment of Water Service” letter from the water purveyor shall be submitted with the tentative subdivision map application. Washoe County Health District will consider the application incomplete without compliance with NAC 445A.666.
- **NDEP application** – Consistent with similar projects in Incline Village NCE will be submitting the NDEP application with support of IVGID. This requires disclosure of general water system information with IVGID as the operator of the Public Water System (PWS) NAC 445A.66725.
  - NDEP *Application for Approval of Water Project* was emailed to Kate Nelson, Brad Underwood, and Indra Winquest for review on 12/17/2021.
  - Section 14 requires a *flow diagram* from IVGID (received 12/17/2021)
  - NCE’s subconsultant performing flow analysis required in accordance with NAC 445A.6672
- **NDOT sewer encroachment with IVGID as permittee** –modifications to sewer main connections in Tahoe Blvd are required and have been reviewed by IVGID Compliance. No feasible alternatives exist. NDOT requires individual permitting to IVGID as owner. See *Terms and Conditions Relating to Right-of-Way Occupancy Permits, 2021 Edition, Section IV.10*. Similar permits exist throughout Incline Village/Crystal Bay with recent examples being 1 Bigwater Dr (Boulder Bay), 1082 Tahoe Blvd (Ponderosa Ranch). Consistent with past IVGID practice NCE will be preparing applications and submittals and IVGID will need to sign the permit, once ready for approval.
- **Water Rights** –Board Action required: The project proposes to purchase water rights from IVGID. The estimated water rights required are (.28 acre ft. x 40 units) = 11.2 Acre ft. NCE is told this transaction exceeds staff authority and requires Board Action. Please advise.

# Attachment D

# TENTATIVE MAP PLANS FOR 947 TAHOE INCLINE VILLAGE WASHOE COUNTY, NEVADA

**NCE**  
1855 S. Arlington Ave., Suite 111  
Reno, Nevada 89509  
(775) 329-4955 • Fax (775) 329-5098

947 TAHOE

OWNER

PALCAP FFIF TAHOE 1,  
LLC  
940 SOUTHWOOD BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

ISS	DATE	DESCRIPTION
PRODUCED BY:	1171.01.25	
DRAWN BY:	KH	
CHECKED BY:	KH	
DATE:	12-08-2021	

SHEET TITLE

TITLE SHEET

DRAWING:

T1

SHEET 1 OF 19

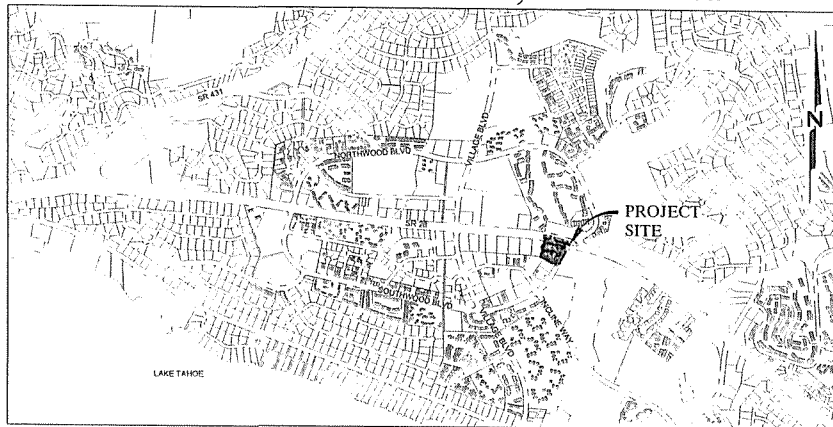
## APPLICANT/OWNER/DEVELOPER

PALCAP FFIF TAHOE 1, LLC  
940 SOUTHWOOD BLVD. STE. 101  
INCLINE VILLAGE, NEVADA 89451  
CHUCK BUTLER  
Ph: (469) 233-2260  
cbutler@palminocap.com

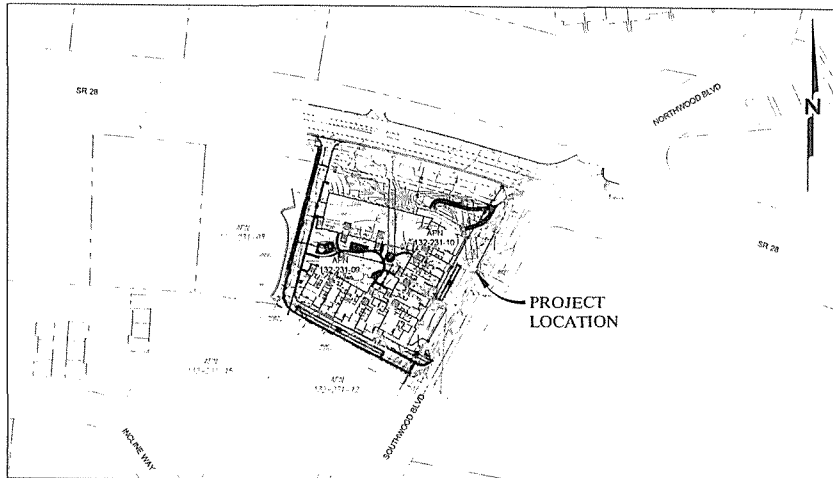
## ENGINEER



1855 S. Arlington Ave., Suite 111  
Reno, Nevada 89509  
(775) 329-4955 • Fax (775) 329-5098



VICINITY MAP  
SCALE: 1"=100'



SITE PLAN  
SCALE: 1"=100'

SHEET NO.	DRAWING NO.	DESCRIPTION
1	T1	TITLE SHEET
2	C1	NOTES, LEGEND & ABBREVIATIONS
3	C2	IMP-DEMO PLAN
4	C3	GRAVING AND DRAINAGE
5	C4	DRIVEWAY ACCESS PROFILE
6	C4A	SITE CROSS SECTIONS
7	C5	UTILITY PLAN
8	C6	SEWER/SEWER PROFILE
9	D1	SNIP DETAILS
10	D2	DETAILS
11	D3	DETAILS
12	TM1	TENTATIVE SUBDIVISION MAP
13	TM2	TENTATIVE SUBDIVISION MAP
14	TM3	TENTATIVE SUBDIVISION MAP
15	TM4	TENTATIVE SUBDIVISION MAP
16	TM5	TENTATIVE SUBDIVISION MAP
17	L10	PLANNING PLAN
18	L20	SITE LIGHTING PLAN
19	L30	SHOW MANAGEMENT PLAN

**PRELIMINARY  
FOR REVIEW  
NOT FOR CONSTRUCTION  
DATE: 12-08-2021**

## ENGINEER'S STATEMENT

THESE PLANS (SHEETS T1 THROUGH L30) HAVE BEEN PREPARED IN ACCORDANCE WITH ACCEPTABLE ENGINEERING PROCEDURES AND GUIDELINES, AND ARE IN SUBSTANTIAL COMPLIANCE WITH APPLICABLE STATUTES, COUNTY ORDINANCES, AND CODES. IN THE EVENT OF CONFLICT BETWEEN ANY PORTION OF THESE PLANS AND COUNTY CODES, THE COUNTY CODES SHALL PREVAIL.

MICHAEL LEFRANCOIS

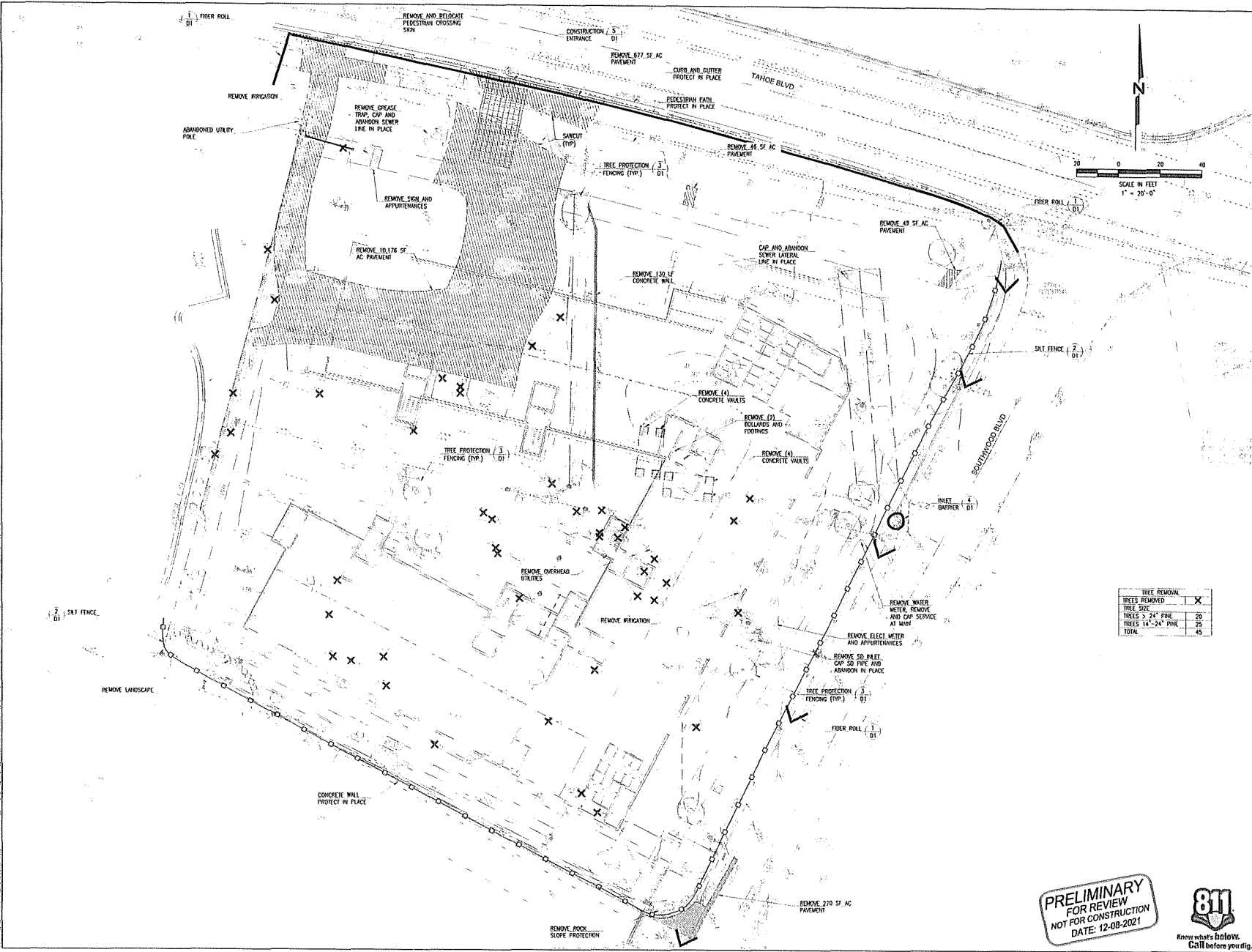
P.E. #20115



Know what's below.  
Call before you dig.







**NCE**  
 1885 S. Arlington Ave, Suite 111  
 Reno, Nevada 89509  
 (775) 329-4955 \* Fax (775) 329-5098



947 TAHOE

OWNER  
**PALCAP FFIF TAHOE 1, LLC**  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

TREE REMOVAL	
TREES REMOVED	1 X
TREE SIZE	
TREES > 24" PINE	20
TREES 14"-24" PINE	25
TOTAL	45

NO.	DATE	DESCRIPTION

PROJECT NO: 1171.01.25  
 DESIGN BY: KH  
 CHECKED BY: KH  
 DATE: ---  
 DATE: 12-08-2021

SHEET TITLE  
**BMP-DEMO  
 PLAN**  
 DRAWING: **C2**  
 SHEET 3 OF 19

**PRELIMINARY  
 FOR REVIEW  
 NOT FOR CONSTRUCTION  
 DATE: 12-08-2021**





947 TAHOE

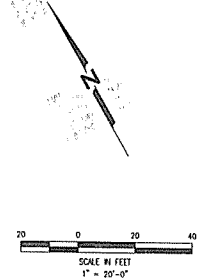
PALCAP FFIF TAHOE 1, LLC  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

DATE	DESCRIPTION
12-08-2021	12-08-2021

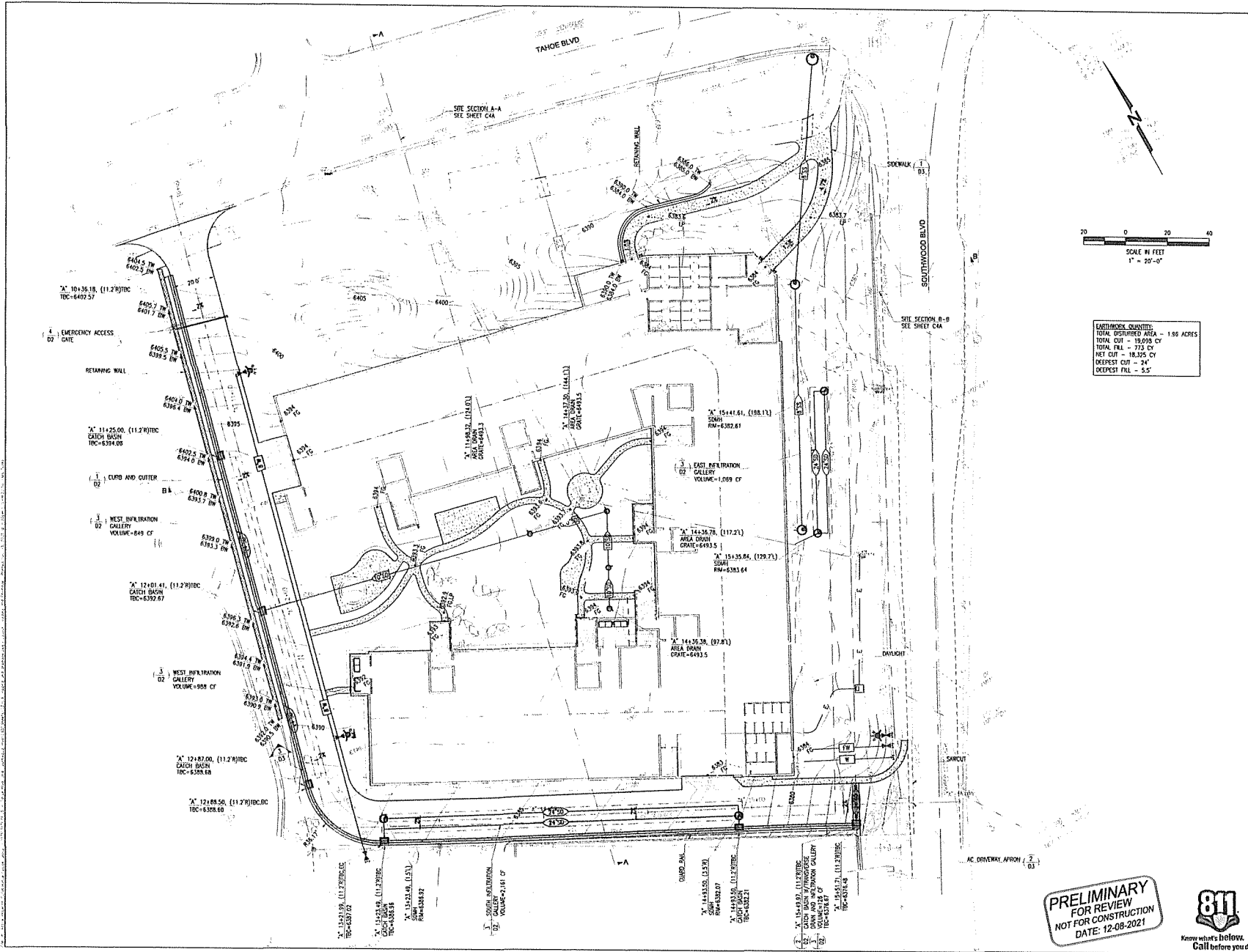
SHEET TITLE

GRADING  
 AND  
 DRAINAGE

DRAWING: C3  
 SHEET 4 OF 19



**EARTHWORK QUANTITIES**  
 TOTAL DISTURBED AREA - 1.98 ACRES  
 TOTAL CUT - 19,093 CY  
 TOTAL FILL - 373 CY  
 NET CUT - 18,720 CY  
 DEEPEST CUT - 2'  
 DEEPEST FILL - 5.5'



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 NOT FOR CONSTRUCTION  
 DATE: 12-08-2021





947 TAHOE

PALCAP FFIF TAHOE 1, LLC  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

NO.	DATE	DESCRIPTION

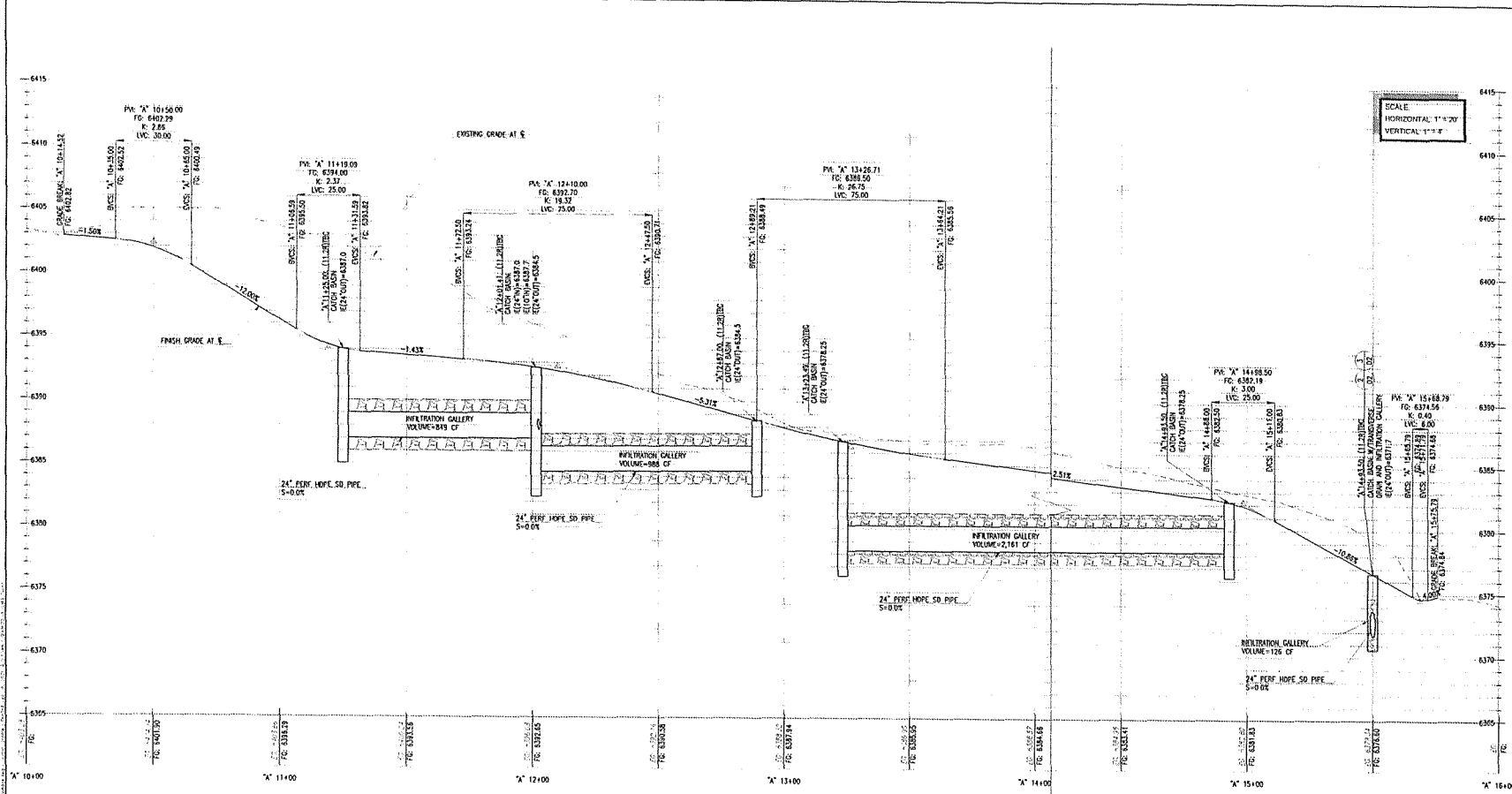
PROJECT NO: 1171.01.25  
 DESIGNED BY: KH  
 DRAWN BY: KH  
 CHECKED BY: --- DATE: ---  
 DATE: 12-08-2021

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SHEET TITLE  
 DRIVEWAY  
 ACCESS  
 PROFILE

DRAWING: C4  
 SHEET 5 OF 19

SCALE  
 HORIZONTAL: 1" = 20'  
 VERTICAL: 1" = 8'



**PRELIMINARY**  
 FOR REVIEW  
 NOT FOR CONSTRUCTION  
 DATE: 12-08-2021





947 TAHOE

OWNER

PALCAP FFIF TAHOE 1, LLC  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

NO.	DATE	DESCRIPTION
PROJECT NO.	1171.01.25	
DESIGNED BY	KH	
DRAWN BY	KH	
CHECKED BY	---	DATE
DATE	12-08-2021	

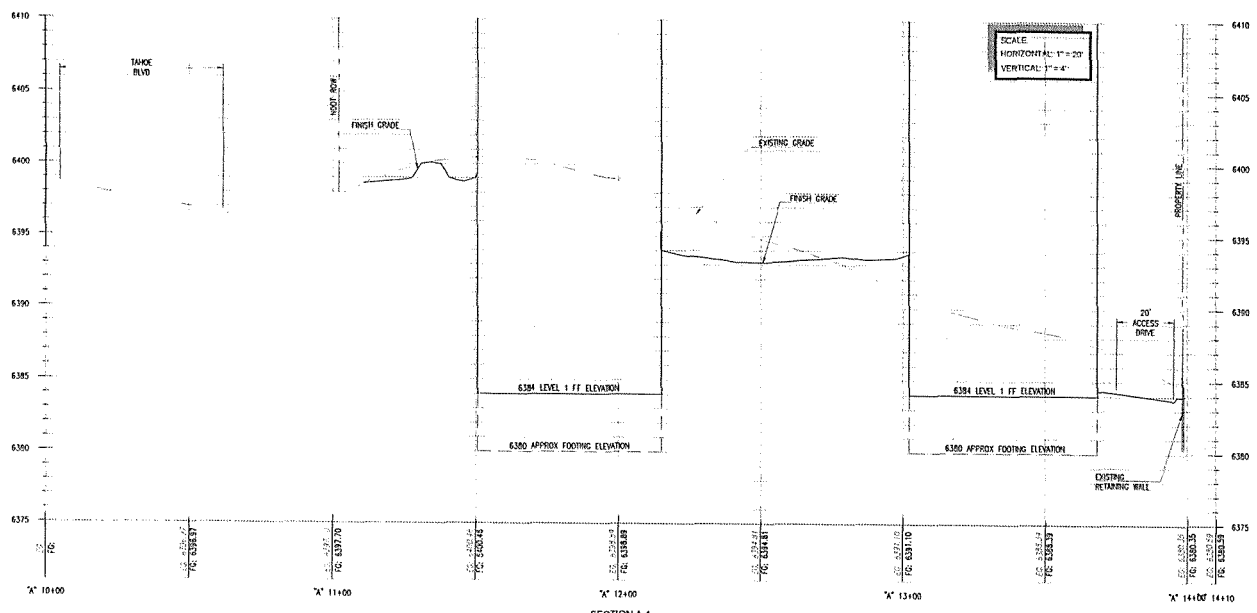
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SHEET TITLE

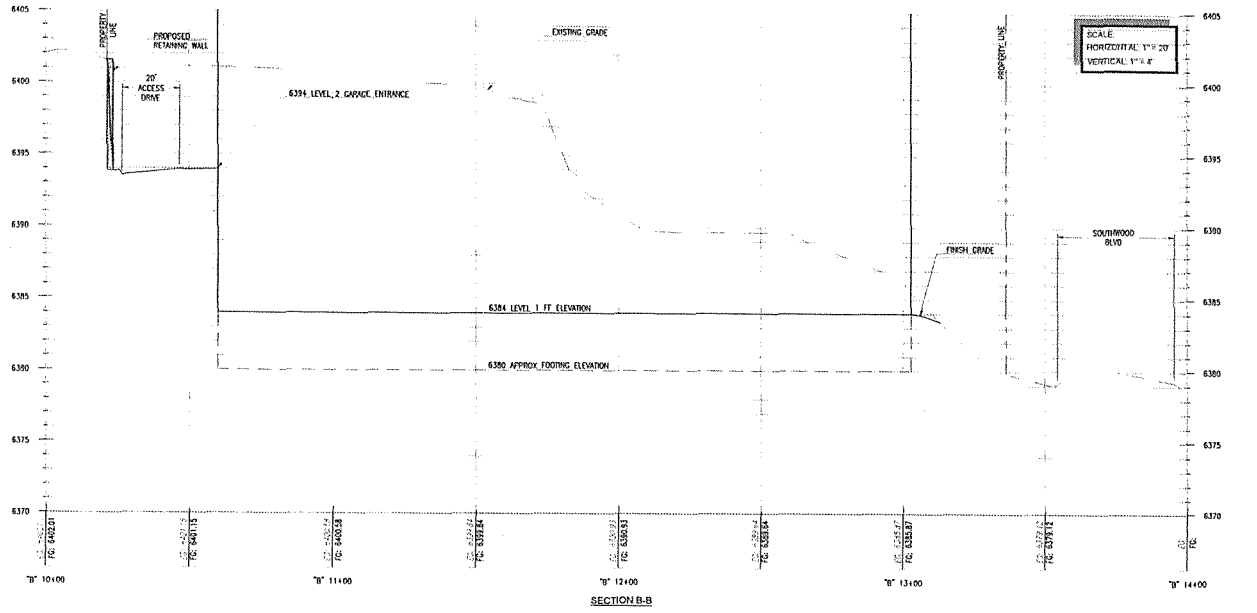
SITE  
 CROSS SECTIONS

DRAWING  
 C4A

SHEET 6 OF 19



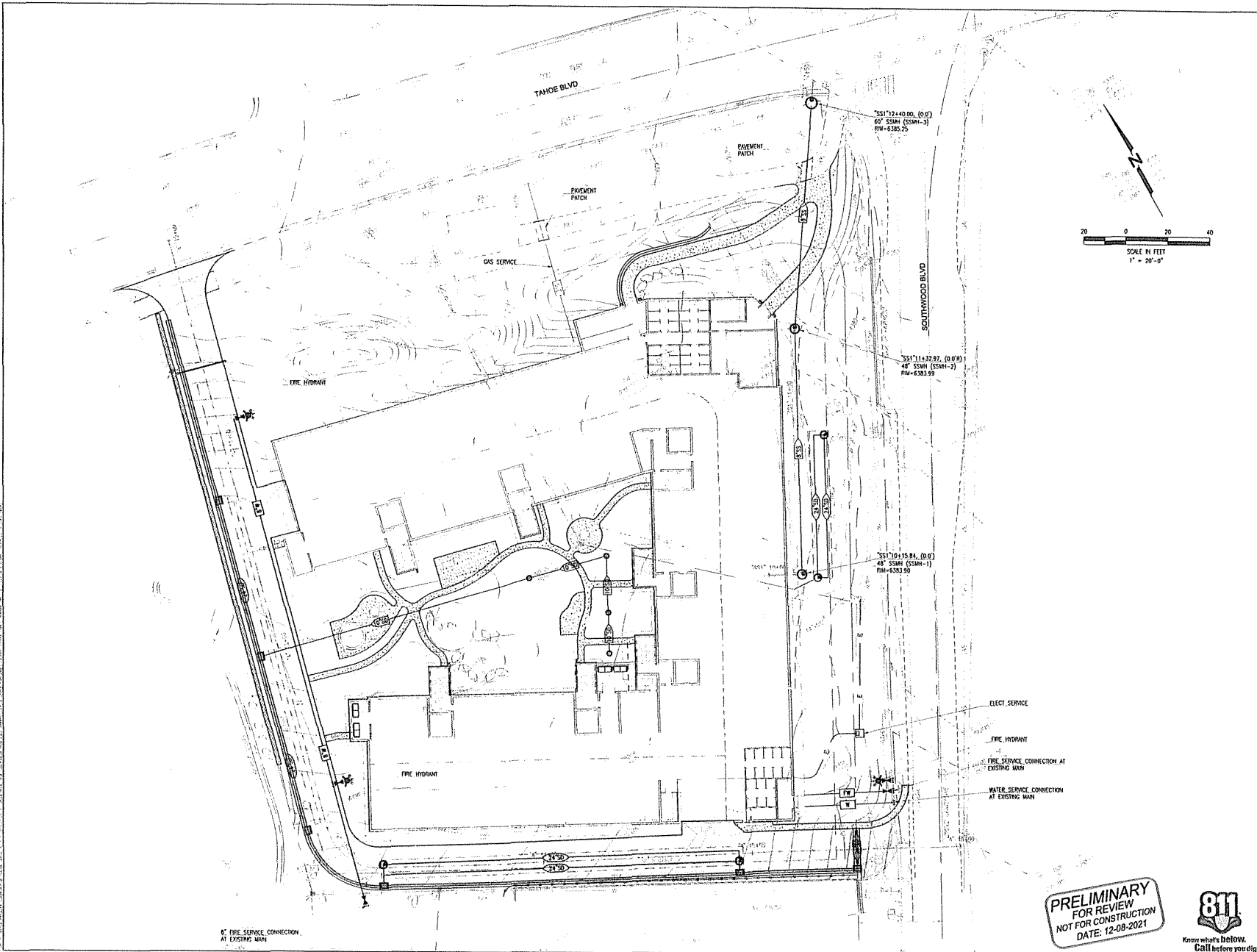
SECTION A-A



SECTION B-B

**PRELIMINARY**  
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 DATE: 12-08-2021





**NCE**  
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 Reno, Nevada 89509  
 (775) 328-4955 • Fax (775) 328-5098



947 TAHOE

OWNER  
 PALCAP FFIF TAHOE 1, LLC  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

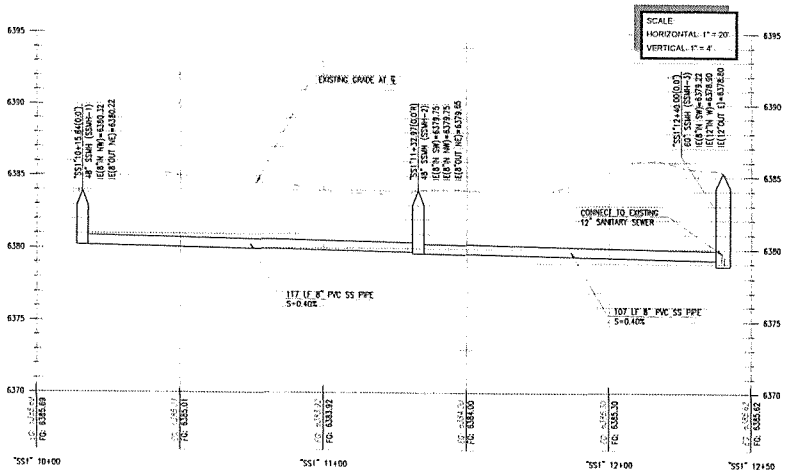
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PROJECT NO	1171.01.25	
DESIGNED BY	KH	
DRAWN BY	KH	
CHECKED BY	---	DATE
DATE	12-08-2021	

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SHEET TITLE  
 UTILITY PLAN

EPAWR:  
 C5

SHEET 7 OF 19



SCALE  
 HORIZONTAL: 1" = 20'  
 VERTICAL: 1" = 4'

**NCE**  
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 Reno, Nevada 89509  
 (775) 328-4955 • Fax (775) 328-5098



947 TAHOE

OWNER  
 PALCAP FFIF TAHOE 1, LLC  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

NO	DATE	DESCRIPTION

PROJECT NO: 1171.01.25  
 DESIGNED BY: KH  
 CHECKED BY: KH  
 DATE: 12-08-2021

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SHEET TITLE  
 SANITARY  
 SEWER  
 PROFILE

DRAWING NO: C6

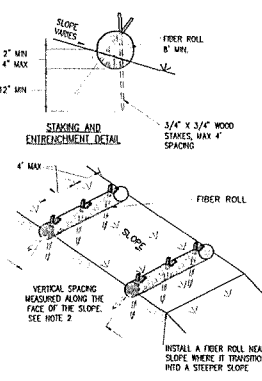
SHEET 8 OF 19

**PRELIMINARY**  
 FOR REVIEW  
 NOT FOR CONSTRUCTION  
 DATE: 12-08-2021



**TEMPORARY EROSION, SEDIMENT, & POLLUTION CONTROL NOTES**

- THE CONTRACTOR SHALL IMPLEMENT CONSTRUCTION SITE BEST MANAGEMENT PRACTICES (BMPs) IN ACCORDANCE WITH THE PROJECT STORMWATER POLLUTION PREVENTION PLAN (SWPPP). THE TEMPORARY EROSION, SEDIMENT AND POLLUTION CONTROL PLAN NOTES AND DETAILS INCLUDED IN THIS PLAN SET MAY BE INTEGRATED INTO THE PROJECT SWPPP.
- GRADING, EXCAVATION, BACKFILLING AND CLEARING OF VEGETATION OR OTHER DISTURBANCE OF SOIL SHALL NOT OCCUR BETWEEN OCTOBER 15 AND MAY 1.
- ALL CONSTRUCTION SITES SHALL BE WHITEWASHED BY OCTOBER 15 TO REDUCE THE WATER QUALITY IMPACTS ASSOCIATED WITH WINTER WEATHER PER TRPA CODE CHAPTER 33.3.3.D.
- THE PROJECT SITE AND ALL TEMPORARY BMPs SHALL BE INSPECTED BY QUALIFIED PERSONNEL BEFORE AND AFTER EACH STORM EVENT AND DAILY DURING CONSTRUCTION WORK.
- THE CONTRACTOR SHALL MAINTAIN ALL TEMPORARY BMPs AT ALL TIMES.
- DUST CONTROL:
  - DUST CONTROL MEASURES SHALL BE REQUIRED FOR ANY GRADING ACTIVITY CREATING SURFICIAL CONTROL MEASURES SHALL BE APPROVED BY TRPA.
  - AT A MINIMUM THE CONTRACTOR SHALL PROVIDE A WATER TRUCK TO WATER AREAS AS NECESSARY TO CONTROL DUST.
  - STOCKPILES AND LOOSE SOIL MOUNDS SHALL BE PROTECTED FROM WIND OR WATER EROSION BY BEING APPROPRIATELY PROTECTED OR COVERED WHEN CONSTRUCTION IS NOT IN ACTIVE PROGRESS OR WHEN REQUIRED BY TRPA OR THE SWPPP.
- VEGETATION PROTECTION:
  - ALL TREES AND NATURAL VEGETATION SHALL NOT BE DISTURBED, HARMED OR REMOVED EXCEPT AS SPECIFICALLY CALLED FOR IN THIS PLAN SET AND TRPA CODE CHAPTER 33.6.
  - TREES SHALL NOT BE USED FOR THE PURPOSE OF SIGN POSTS, TELEPHONE WIRES OR TEMPORARY POWER, BRACING FOR FORMS OR OTHER SIMILAR TYPES OF USES PER TRPA CODE CHAPTER 33.6.7.
  - VEGETATION PROTECTION FENCING SHALL BE CONSTRUCTED WITH METAL POSTS, INDUSTRY STANDARD ORANGE MESH FENCING, AND AT LEAST 4 FEET TALL, UNLESS AN ALTERNATIVE METHOD IS APPROVED BY THE COUNTY OR TRPA.
- EROSION CONTROL:
  - MINIMIZE DISTURBED AREAS AND PROTECT NATURAL FEATURES AND SOIL.
  - PHASE CONSTRUCTION ACTIVITY WHEN FEASIBLE.
  - CONTROL STORMWATER FLOWING ONTO AND THROUGH THE PROJECT SITE.
  - DISTURBED AREAS SHOULD BE STABILIZED AS SOON AS PRACTICABLE AFTER CONSTRUCTION ACTIVITIES AT THAT LOCATION HAVE CEASED.
  - IF ROLLED EROSION CONTROL PRODUCTS ARE USED FOR SOIL STABILIZATION, INSTALLATION AND STAKING SHALL BE DONE ACCORDING TO MANUFACTURER'S SPECIFICATIONS.
  - NO VEHICLE OR HEAVY EQUIPMENT SHALL BE ALLOWED IN A STREAM ENVIRONMENT ZONE OR NET AREA EXCEPT AS AUTHORIZED BY TRPA.
  - ONLY EQUIPMENT OF A SIZE AND TYPE THAT WILL DO THE LEAST AMOUNT OF DAMAGE, UNDER PREVAILING SITE CONDITIONS, AND CONSIDERING THE NATURE OF THE WORK TO BE PERFORMED, SHALL BE USED.
- SEEDING CONTROL:
  - STORM DRAIN PALETS SHOULD BE PROTECTED AT ALL TIMES UTILIZING BMP - 12.
  - SILT FENCE BMP - 10 OR FIBER ROLL BMP - 9 SHOULD BE USED AS PERIMETER CONTROLS FOR THE PROJECT SITE AS DIRECTED BY THE SWPPP OR THE COUNTY AND TRPA IN THE FIELD.
  - EXCAVATED MATERIAL SHALL BE STORED UPGRADE FROM THE EXCAVATED AREA WHENEVER POSSIBLE. NO MATERIAL SHALL BE STORED IN ANY STREAM ENVIRONMENT ZONE OR NET AREA.
  - CONTRACTOR SHALL PROVIDE CRUSHED ROCK OR RUMBLE BOARDING IN AREAS OF CONSTRUCTION SITE ACCESS AND EXITS.
  - SOIL AND CONSTRUCTION MATERIAL SHALL NOT BE TRACKED OFF THE CONSTRUCTION SITE. GRADING OPERATIONS SHALL CEASE IN THE EVENT THAT A DANGER OF VIOLATING THIS CONDITION EXISTS.
  - STREET SWEEPING SHALL BE PERFORMED AS NEEDED TO KEEP TRAVELED BAYS FREE OF SEDIMENT (TYPICALLY DAILY).
- POLLUTION CONTROL:
  - NO WASHING OF VEHICLES OR HEAVY EQUIPMENT, INCLUDING CONCRETE MIXERS, SHALL BE PERMITTED ANYWHERE ON THE SUBJECT PROPERTY UNLESS AUTHORIZED BY TRPA IN WRITING.
  - DISPOSAL OF ANY EXCAVATED OR WASTE MATERIAL (LIQUID OR SOLID) SHALL BE TO A SITE OUTSIDE THE TRACTE BASH OR A LOCATION APPROVED BY TRPA IN WRITING.
  - STAGING AREAS SHOULD BE CLEARLY DELINEATED BY THE CONTRACTOR AND APPROVED BY TRPA PRIOR TO BEGINNING CONSTRUCTION ACTIVITIES.
  - THE CONTRACTOR SHALL DEVELOP AND HAVE A SPILL PREVENTION AND RESPONSE PLAN WITH SPILL RESPONSE MATERIALS ON-SITE AT ALL TIMES.
  - TEMPORARY BMPs SHALL BE INSTALLED AND MAINTAINED PRIOR TO EXCAVATION AND DURING ALL PHASES OF THE PROPOSED PROJECT. PROJECT CONSTRUCTION SHALL BE PHASED TO MINIMIZE THE AMOUNT OF DISTURBED SOILS EXISTING AT ONE TIME - ADDITIONALLY ALL NEW AND EXISTING CONCRAVES AND TREATMENT FACILITIES SHALL BE FITTED WITH TEMPORARY BMPs TO PREVENT THE TRANSPORT OF SEDIMENT DURING STORM EVENTS DURING CONSTRUCTION.
  - TEMPORARY EROSION CONTROL DEVICES SHALL BE PLACED EVERY 500 FEET MINIMUM IN EXCAVATED TRENCHES AND DITCHES. WHERE PRACTICAL, TEMPORARY EROSION CONTROL DEVICES SHALL BE PLACED EVERY 100 FEET. TEMPORARY EROSION CONTROL DEVICES SHALL BE MAINTAINED UNTIL SITE IS STABILIZED.
  - TEMPORARY BMPs SHOWN ON THE PLANS DO NOT FULFILL ALL REQUIREMENTS OF THE SWPPP. IT IS THE CONTRACTOR'S RESPONSIBILITY TO ENSURE TEMPORARY BMPs ARE INSTALLED IN ALL AREAS NECESSARY TO COMPLY WITH THE SWPPP, NDEP, AND TRPA PERMITS.



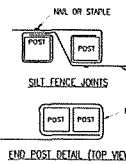
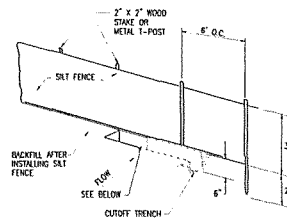
**NOTES:**

- FIBER ROLLS SHOULD CONSIST OF STRAW, FLAX, WOOD EXCELSSION OR COCONUT FIBERS BOUND IN A TIGHT FIBERLAN ROLL.
- LOCATE FIBER ROLLS ON LEVEL, CONTIGUOUS SPACES AS FOLLOWS:
  - SLOPE INCINATION OF 4:1 (H) OR FLATTER: FIBER ROLLS SHOULD BE PLACED AT A MAXIMUM INTERVAL OF 20 FT.
  - SLOPE INCINATION BETWEEN 4:1 AND 2:1 (H): FIBER ROLLS SHOULD BE PLACED AT A MAXIMUM INTERVAL OF 15 FT.
  - SLOPE INCINATION OF 2:1 (H) OR GREATER: FIBER ROLLS SHOULD BE PLACED AT A MAXIMUM INTERVAL OF 10 FT.
- TURN THE CHISEL OF THE FIBER ROLL UP SLOPE TO PREVENT RUNOFF FROM COMG AROUND THE ROLL.
- IF MORE THAN ONE FIBER ROLL IS PLACED IN A ROW, THE ROLLS SHOULD BE OVERLAPPING, NOT ADJUTED.
- FIBER ROLLS MAY BE USED FOR DRAINAGE INLET PROTECTION IF PROPERLY OVERLAPPED.
- SEDIMENT SHOULD BE REMOVED WHEN SEDIMENT ACCUMULATION REACHES ONE-HALF THE SEDIMENT STORAGE DEPTH.

**1 FIBER ROLL (BMP-9)**

**NOTES:**

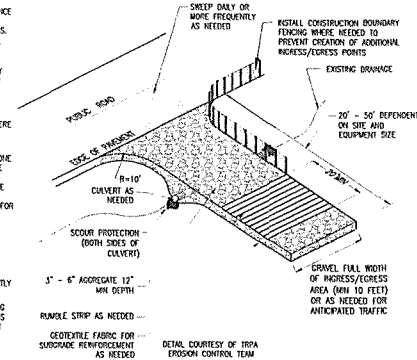
- SITE CONSIDERATIONS:
  - DO NOT USE IN STREAMS, CHANNELS, DRAIN INLETS, OR ANYWHERE FLOW IS CONCENTRATED. DO NOT USE TO GREAT FLOW.
  - MAXIMUM SLOPE LENGTH BEHIND FENCE LINE SHOULD NOT BE LONGER THAN 200'.
  - MAXIMUM SLOPE STEEPNES BEHIND FENCE LINE SHOULD NOT BE STEEPER THAN 1:1.
  - WHERE POSSIBLE, MINIMUM LENGTH FROM TOE OF SLOPE TO FENCE SHOULD BE 6'-6\"
- FABRIC:
  - SILT FENCE FABRIC SHOULD BE WOVEN POLYPROPYLENE WITH A MINIMUM WIDTH OF 48\" AND A MINIMUM TENSILE STRENGTH OF 100 LB FORCE.
  - THE FABRIC SHOULD CONFORM TO THE REQUIREMENTS IN ASTM DESIGNATION D4632 AND SHOULD HAVE AN INTEGRAL REINFORCEMENT LAYER. THE REINFORCEMENT LAYER SHOULD BE A POLYPROPYLENE OR EQUIVALENT, NET PROVIDED BY THE MANUFACTURER.
  - THE PERIMETER OF THE FABRIC SHOULD BE BETWEEN 0.1 SEC-1 AND 0.15 SEC-1 IN CONFORMANCE WITH THE REQUIREMENTS IN THE ASTM DESIGNATION D4491.
- POSTS AND STAKES OR WIRE:
  - POST SHALL BE A MINIMUM OF 2\" X 2\" WOOD STAKES OF COMMERCIAL QUALITY LUMBER OR EQUIVALENT STRENGTH METAL 1-POST OR GREATER.
  - STAKES USED TO FASTEN THE FENCE FABRIC TO THE STAKES SHOULD NOT BE LESS THAN 1/2\" DIA AND SHOULD BE FORGATED FROM 1/2\" GAUGE OR HEAVIER WIRE. PLASTIC WIRE NETS AND/OR STEEL BRACKING WIRE (9 GAUGE OR HEAVIER) MAY BE SUBSTITUTED. NOT LESS THAN 4 STAPLES/PINNS SHALL BE USED IN EACH STAKE.
- INSTALLATION:
  - EXCAVATE TRENCH A MINIMUM OF 6\" X 6\" ALONG THE ENTIRE LENGTH OF THE FENCE LINE.
  - STAKES SHALL BE SPACED AT 6'-0\" MAXIMUM AND SHALL BE POSITIONED ON DOWNSTREAM SIDE OF FENCE.
  - THE LAST 8\" OF FENCE SHALL BE TURNED UPSLOPE.
  - CORNER/JUNCTION OF SILT FENCES SHALL BE COMPLETED BY TIGHTLY OVERLAPPING THE ENDS OF THE ROLLS A MINIMUM OF 12\" OR BY OVERLAPPING THE END POSTS AND SECURING THE TWO POSTS TOGETHER.
  - BOTTOM OF SILT FENCE SHOULD BE KEPT IN 12\".
  - DO NOT INSTALL PERPENDICULAR TO ANY SLOPE OR ANY CONTOUR LINE.
- MAINTENANCE:
  - SILT FENCES SHOULD BE LEFT IN PLACE, REGULARLY INSPECTED, AND MAINTAINED UNTIL THE UPSTREAM AREA IS PERMANENTLY STABILIZED.
  - SEDIMENT SHOULD BE REMOVED BEFORE THE SEDIMENT ACCUMULATION REACHES ONE-THIRD OF THE BARRIER HEIGHT.



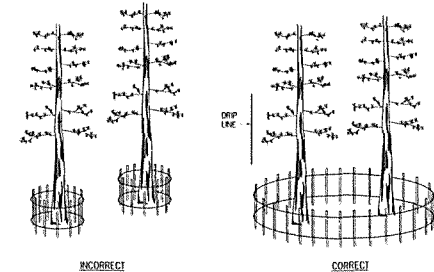
**2 SILT FENCE (BMP-10)**

**NOTES:**

- A STABILIZED CONSTRUCTION ENTRANCE SHALL BE USED AT ALL POINTS OF CONSTRUCTION INGRESS AND EGRESS.
- THE AGGREGATE SHALL BE 3\" - 6\" CRUSHED ROCK.
- THE ENTRANCE SHALL BE PROPERLY GRADED TO PREVENT RUNOFF FROM LEAVING THE CONSTRUCTION SITE.
- THE ENTRANCE SHALL BE CONSTRUCTED ON LEVEL GROUND, WHERE FEASIBLE, AND LOCATED WHERE PERMITTED DEPOSIT OR PARKING AREAS ARE PLANNED.
- TOP DRESSING WITH ADDITIONAL STONE SHALL BE PROVIDED WHEN SURFACE VIBES ARE AND LOOSEY VISIBLE OR WHEN THERE IS FREQUENT OFF-SITE TRACKING. FREQUENT OFF-SITE TRACKING MAY INDICATE THE NEED FOR GRAVEL REPLACEMENT.
- CONTRACTOR TO MAINTAIN CONSTRUCTION ENTRANCE AT ALL TIMES.
- ALL SEDIMENT DEPOSITS ON PAVED ROADWAYS SHALL BE SWEEP AND REMOVED DAILY OR MORE FREQUENTLY AS NEEDED.
- LIMIT CONSTRUCTION TRAFFIC DURING WET WEATHER OR WHEN THE SITE IS SATURATED, MUDDY OR COVERED IN SNOW.
- LIMIT SPEEDS OF INGRESS/EGRESS VEHICLES TO 5 MPH OR LESS.
- GEOTEXTILE & ROCK SHALL BE REMOVED AT COMPLETION OF CONSTRUCTION.
- ALL AREAS DISTURBED BY THE CONSTRUCTION AND NOT OTHERWISE STABILIZED SHALL BE RESTORED WITH VEGETATION TO THE SATISFACTION OF THE COUNTY.



**5 CONSTRUCTION ENTRANCE**



**NOTES:**

- FENCING OF VEGETATION PROTECTION AREAS AND "NON-APPROVED" CONSTRUCTION AREAS SHALL BE AT LEAST 48 INCHES HIGH AND SHALL BE CONSTRUCTED OF METAL POSTS AND ORANGE CONSTRUCTION FENCING AT LEAST 48 INCHES HIGH.
- NO MATERIAL OR EQUIPMENT SHALL ENTER OR BE PLACED IN THE AREAS PROTECTED BY FENCING ON OUTSIDE THE APPROVED CONSTRUCTION AREA WITHOUT PRIOR APPROVAL FROM THE COUNTY. FENCES SHALL NOT BE MOVED WITHOUT PRIOR APPROVAL.
- TREE PROTECTION FENCING SHOWN ON PLANS IS NOT TO SCALE.

**3 TREE PROTECTION/ CONSTRUCTION FENCING (BMP-8)**

**NOTES:**

- GRAVEL BAG CONSTRUCTION SHOULD BE USED FOR PAVED OR UNPAVED AREAS WITH SLOPES LESS THAN 5% IF TWO LAYERS OF GRAVEL BAGS ARE INSTALLED, PROVIDE CAPS AS FOLLOWS:
  - LEAVE GAP OF ONE BAG DIRECTLY IN FRONT OF THE DROP INLET FOR DROP PALETS LOCATED IN A SUB.
  - LEAVE GAP OF ONE BAG ON THE UPSLOPE SIDE FOR AREAS WITH SLOPES GREATER THAN 2% BUT LESS THAN 5%.
- GRAVEL BAGS SHALL BE FILLED WITH CLEAN, WASHED 1\" GRAVEL OR EQUIVALENT.
- DAMAGED GRAVEL BAGS SHALL BE REPLACED PROMPTLY.
- GRAVEL BAG BEING HEIGHT SHALL EQUAL 5\" OR 6\" MINIMUM DEPENDENT ON CURB HEIGHT. MAINTAIN 1\" MIN FROM TOP OF GRAVEL BAG TO TOP OF CURB.

**4 GRAVEL BAG CURB INLET SEDIMENT BARRIER (BMP-12)**

**NCE**  
1885 S. Arlington Ave. Suite 111  
Reno, Nevada 89509  
(775) 329-4955 • Fax (775) 329-5098



947 TAHOE

PALCAP FFIF TAHOE 1, LLC  
940 SOUTHWOOD BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

DATE	DESCRIPTION
PROJECT NO.	1171.01.25
DESIGNED BY:	KH
DRAWN BY:	KH
CHECKED BY:	INIL
DATE:	12-08-2021

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**BMP DETAILS**

D1

SHEET 9 OF 19

**PRELIMINARY FOR REVIEW FOR CONSTRUCTION DATE: 12-08-2021**





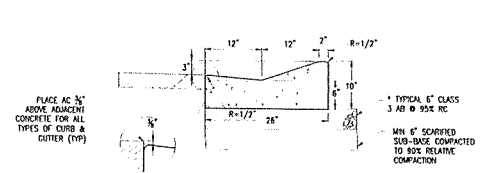
947 TAHOE

OWNER  
**PALCAP FFIF TAHOE 1, LLC**  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV  
 89451

REV	DATE	DESCRIPTION
PROJECT NO.	1171.01.25	
DESIGNED BY:	KH	
ENGINEER BY:	KH	
CHECKED BY:	---	DATE: ---
DATE:	12-08-2021	

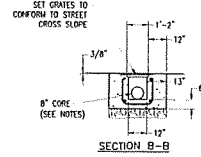
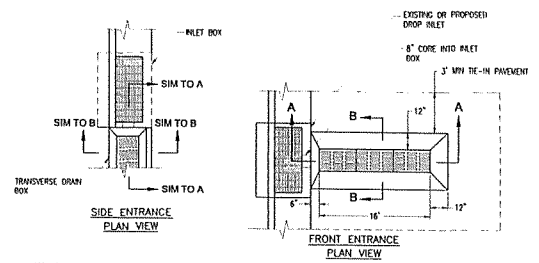
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SHEET TITLE	
DETAILS	
VERSION:	D2
SHEET	10 OF 19



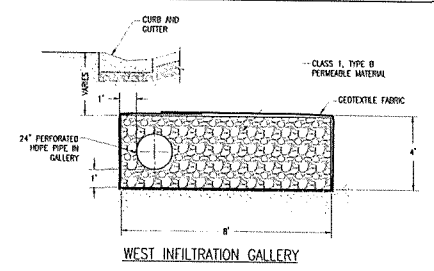
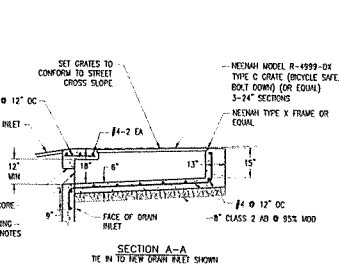
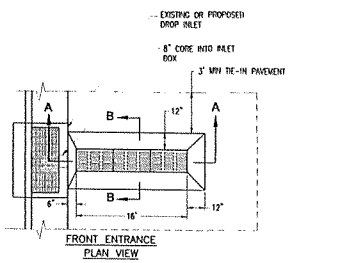
- NOTES:
- ALL BASE MATERIAL SHALL BE COMPACTED AND TESTED BY THE CITY OR BY A THIRD PARTY INSPECTOR AT THE CITY'S OCCASION PRIOR TO CONCRETE POUR. NOTIFY THE CITY AT LEAST 24 HRS PRIOR TO POUR.
  - CONTRACTOR SHALL CONTACT INSPECTOR FOR SCHEDULING CURB STRIKELINE INSPECTION AT LEAST 24 HRS PRIOR TO CONCRETE POUR.
  - ALL FLOWPES SHALL BE WATER TESTED BEFORE ACCEPTANCE FOR PAYMENT. CONTRACTOR SHALL CONTACT INSPECTOR TO SCHEDULE WATER TESTING.
  - LOCATE 2\"/>

**1**  
**D2**  
 CURB AND CUTTER  
 NTS

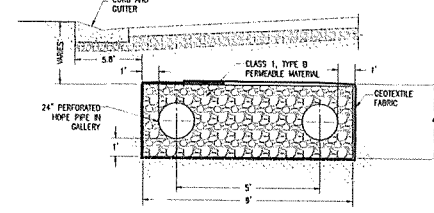


- NOTES:
- WHEN INSTALLING TRANSVERSE DRAIN ON EXISTING PAVE, DRILL AND EPOXY #4 x5\"/>

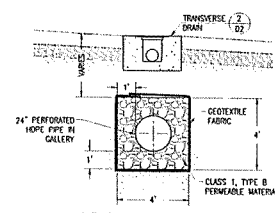
**2**  
**D2**  
 TRANSVERSE DRAIN  
 NTS



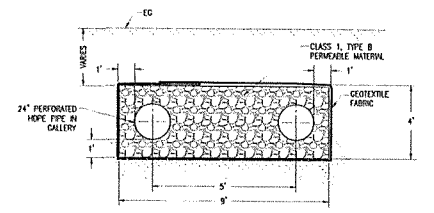
WEST INFILTRATION GALLERY



SOUTH INFILTRATION GALLERY

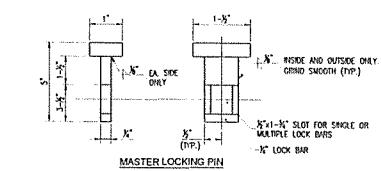
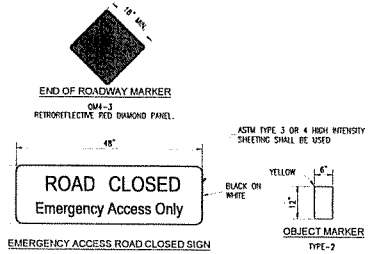
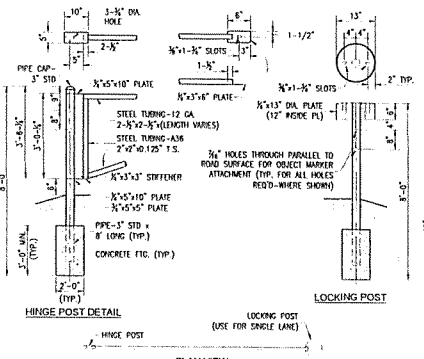


INFILTRATION GALLERY AT TRANSVERSE DRAIN



EAST INFILTRATION GALLERY

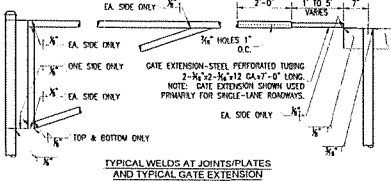
**3**  
**D2**  
 INFILTRATION GALLERY  
 NTS



- NOTES:
- ALL HOLES DRILLED THROUGH TO BE 7/16\"/>
  - ALL THREADS OF ALL BOLTS USED ARE TO BE FINISHED AFTER INSTALLATION/USAGE TO PREVENT BOLT WEAR.
  - ALL MEMBERS OF THE GATE ASSEMBLY SHALL BE FABRICATED FROM THE STANDARD STEEL SECTIONS. FABRICATED MEMBERS SHALL RECEIVE ENO DHP COAT OF ALUMINUM PAINT AFTER FABRICATION. ALUMINUM PAINT SHALL CONFORM TO AASHTO SPECIFICATION M99-70. HARDWARE SHALL BE CROMIUM PLATED.

**MATERIALS LIST**

ITEM NO.	NO. REQ'D	DESCRIPTION
1	1	GATES AND GATE EXTENSIONS
2	1	HINGE POST, WITH PIPE CAPS
3	1	MASTER LOCKING PINS
4	2	LOCKING POST
5	2	OM-3 END OF ROADWAY MARKER
6	4	6\"/>
7	2	3/8\"/>
8	6	3/8\"/>
9	6	3/8\"/>
10	1	18\"/>

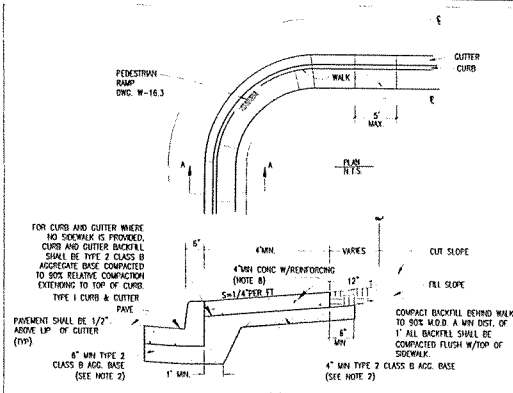


**4**  
**D2**  
 EMERGENCY ACCESS GATE  
 NTS

**PRELIMINARY**  
 FOR REVIEW  
 NOT FOR CONSTRUCTION  
 DATE: 12-08-2021



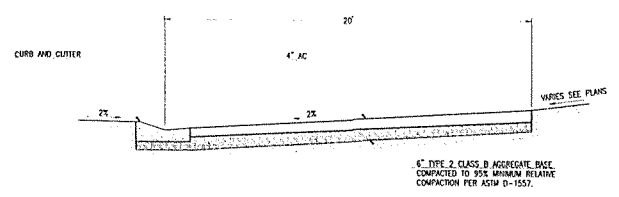




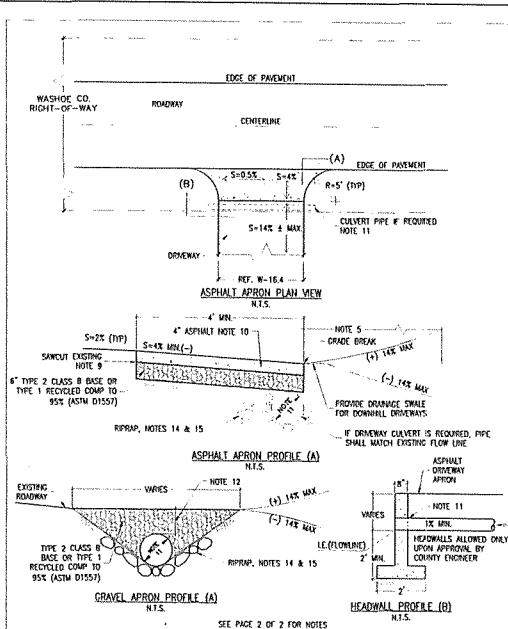
- NOTES**
- PORTLAND CEMENT CONCRETE (P.C.C.) SHALL MEET THE FOLLOWING SPECIFICATIONS: 4,000 PSI MIN. COMPRESSIVE STRENGTH @ 28 DAYS W/ MIN. 6.25 BAGS OF TYPE I CEMENT (200 LBS) PER CUBIC YARD OF CONCRETE; WATER/CEMENT RATIO 0.45 MAX; AIR ENTRAINMENT SHALL BE 4.5% - 7.5%; SLUMP SHALL RANGE FROM 1\"/>

NO.	REVISION	DATE	STANDARD DETAILS FOR PUBLIC WORKS CONSTRUCTION	SECTION	WASHOE
1	ISSUED	12/16/20	P.C.C. SIDEWALK	SECTION	WASHOE
2	REVISED	12/16/20		REVISIONS	W-16.4
3	REVISED	12/16/20		REVISIONS	W-16.4

1  
D3  
SIDEWALK  
N.T.S.



3  
D3  
EMERGENCY ACCESS / DRIVEWAY SECTION  
N.T.S.



NO.	REVISION	DATE	STANDARD DETAILS FOR PUBLIC WORKS CONSTRUCTION	SECTION	WASHOE
1	ISSUED	12/16/20	ASPHALT AND GRAVEL DRIVEWAY APRONS	SECTION	WASHOE
2	REVISED	12/16/20		REVISIONS	W-5.2
3	REVISED	12/16/20		REVISIONS	W-5.2

2  
D3  
AC DRIVEWAY APRON  
N.T.S.

- NOTES**
- ENCROACHMENT / EXCAVATION PERMIT AND/OR A REVOCABLE OCCUPANCY PERMIT SHALL BE OBTAINED FROM THE WASHOE COUNTY COMMUNITY SERVICES DEPARTMENT PRIOR TO ANY WORK.
  - THE MAXIMUM SLOPE ON DRIVEWAYS SHALL NOT EXCEED 14%.
  - SUBGRADE SHALL BE OVER-EXCAVATED IN AREAS DETERMINED UNSTABLE, UNSUITABLE OR TO HAVE EXPANSIVE SOILS TO CONFORM WITH THE SOILS REPORT OR WASHOE COUNTY REQUIREMENTS.
  - ALL WORK SHALL MEET THE LATEST EDITION OF THE STANDARD SPECIFICATIONS FOR PUBLIC WORKS CONSTRUCTION.
  - WHEN GRADE DIFFERENTIAL BETWEEN DRIVEWAY APRON AND ASPHALT EXCEEDS 6\", PROVIDE MINIMUM 6 FOOT VERTICAL CURVE TRANSITION BETWEEN BACK EDGE OF APRON AND DRIVEWAY.
  - NO PORTION OF THE DRIVEWAY SHALL BE PERMITTED WITHIN 5 FEET OF A PROPERTY LINE.
  - A MINIMUM OF 50 FEET MUST SEPARATE DRIVEWAY APPROACHES, CENTERLINE TO CENTERLINE, FOR CIRCULAR DRIVEWAYS ON ONE PROPERTY AS APPROVED BY THE COUNTY ENGINEER.
  - DRIVEWAY GEOMETRICS SHALL REFER TO THE WASHOE COUNTY STANDARD DETAIL W-16.4. CONCRETE DRIVEWAY APRONS SHALL REFER TO THE WASHOE COUNTY STANDARD DETAIL W-5.11.
  - MATCH WITH A HEAT LINE ALONG THE EXISTING EDGE OF PAVEMENT. MAINTAIN A MINIMAL DISTANCE FROM THE EDGE AS NEEDED TO OBTAIN A SMOOTH MATCH LINE WITH A FULL DEPTH VERTICAL EDGE.
  - HOT MIX ASPHALT SHALL BE TYPE 3, PG54-28 (OR COUNTY APPROVED EQUIVALENT), 3% VOIDS, 50 BLENDS PER SIDE MAX WITH 1.5% LINE AND NO MORE THAN 15% RECYCLED ASPHALT PAVEMENT COMPACTED TO A MINIMUM OF 93% RELATIVE COMPACTION.
  - MINIMUM SIZE CURVEPIPE SHALL BE DETERMINED BY THE COUNTY ENGINEER. CURVEPIPE IS TO BE ROUND OR ELLIPTICAL AND EITHER REINFORCED CONCRETE PIPE (RCP), GALVANIZED CORRUGATED METAL PIPE (CMP), OR HIGH DENSITY POLYETHYLENE (HDPE) MINIMUM CLASS 5 MEETING REQUIREMENTS OF ASTM W214.
  - CURVEPIPE INSTALLATION AND SOIL COVER DEPTH SHALL BE PER THE PIPE MANUFACTURER'S RECOMMENDATIONS. SOIL COVER SHALL BE TYPE 2 CLASS B AGGREGATE BASE OR TYPE 1 RECYCLED AGGREGATE BASE.
  - CURVEPIPE SHALL BE SLOPED TO MATCH EXISTING DITCH / ROAD GRADE OR 1% MINIMUM.
  - CURVEPIPE SHALL EXTEND A MINIMUM OF 2 FEET BEYOND THE TOE OF FILL WITH A MINIMUM OF 2 FEET OF RPPRP HORIZONTALLY PAST END OF FEE.
  - CLASS 150 RPPRP TO BE PLACED AT PIPE INLETS AND OUTLETS. INSTALLATION OF FLARED END SECTIONS AND HEADWALLS SHALL BE DETERMINED BY THE COUNTY ENGINEER.
  - NO CONCRETE OR PAVEN DRIVEWAYS ARE ALLOWED WITHIN 4 FEET OF THE EDGE OF PAVEMENT.
  - HYDROIC OR HEATED DRIVEWAYS LOCATED WITHIN THE RIGHT-OF-WAY SHALL BE ON A SEPARATE STATION.
  - WASHOE COUNTY SHALL NOT BE RESPONSIBLE FOR MAINTENANCE OF DRIVEWAY APRONS.
  - CURRENT ASHIO REQUIREMENTS FOR CLEAR ZONES SHALL BE MET.

NO.	REVISION	DATE	STANDARD DETAILS FOR PUBLIC WORKS CONSTRUCTION	SECTION	WASHOE
1	ISSUED	12/16/20	ASPHALT AND GRAVEL DRIVEWAY APRON NOTES	SECTION	WASHOE
2	REVISED	12/16/20		REVISIONS	W-5.2
3	REVISED	12/16/20		REVISIONS	W-5.2

**NCE**  
1855 S. Arlington Ave. Suite 111  
Reno, Nevada 89509  
(775) 329-4555 • Fax (775) 328-5095



947 TAHOE

PALCAP FFIF TAHOE 1, LLC  
940 SULLWOOD BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

NO.	DATE	DESCRIPTION
PROJECT NO.	1171.01.25	
DESIGNED BY	KH	
DRAWN BY	KH	
CHECKED BY	---	DATE
DATE:	12-08-2021	

SHEET TITLE  
**DETAILS**

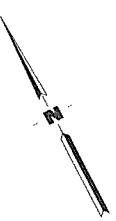
REVISIONS  
D3  
SHEET 11 OF 19

**PRELIMINARY FOR REVIEW NOT FOR CONSTRUCTION DATE: 12-08-2021**

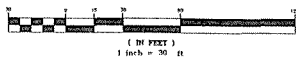


**LEGEND**

- SET 5/8" REBAR W/ CAP STAMPED PLS 1624
- FOUND REBAR AS NOTED
- DIRECTION POINT - NOTHING FOUND OR SET
- GRANT DEED TO PALCAP FFIF TAHOE I, LLC, RECORDED IN DOC. NO. 5019454, HASKIE COUNTY OFFICIAL RECORDS.



**GRAPHIC SCALE**



**RECORD DOCUMENTS:**

- THIS MAP IS BASED ON THE LEGAL DESCRIPTION PUBLISHED IN A PRELIMINARY TITLE REPORT BY CUMMINS TITLE ESCROW CO. LATE IN THE YEAR OF NOVEMBER 15, 2020.
- THE FOLLOWING DOCUMENTS AFFECT THE PARCELS:
13. An easement is granted to Sierra Pacific Power Company and Bell Telephone Company of Nevada to construct, operate and maintain electric power and communication lines and incidental matters by instrument recorded November 15, 1924 in Book 654, Page 233, Document No. 37652, Deed Records, SAID EASEMENT APPEARS TO AFFECT A PORTION OF THE SOUTHWEST CORNER 1/2 ACRES OF SOUTHWOOD BLVD. AND DOES NOT ENCLOSE THE FORESET PARCEL.
  14. Easements, covenants and restrictions, as contained in a deed recorded June 12, 1965 in Book 603, Page 565, on Document No. 28214, of Deed Records, Washoe County jurisdiction setting any covenants or restrictions, if any, but not limited to those based on race, color, religion or sex, marital considerations, marital status, marital status, disability, handicap, marital status, or source of income on self, birth in applicable state or Federal law, except to the extent that such covenant or restriction is prohibited by applicable law. SEE DOCUMENT FOR PARTICULARS.
  15. An easement for public utilities and incidental purposes, on self, forth in an instrument recorded June 12, 1965 in Book 603, Page 565, on Document No. 28214, Deed Records, SAID EASEMENT IS A STRIP OF LAND 20' IN WIDTH AS SHOWN HEREON.

**GENERAL NOTES**

1. THIS MAP IS IN SUBSTANTIAL COMPLIANCE WITH ALL APPLICABLE PROVISIONS OF THE HASKIE COUNTY DEVELOPMENT CODE.
2. SEE ENGINEERING CIVIL PLANS FOR GRADING, DRAINAGE, EROSION CONTROL AND TOPOGRAPHIC INFORMATION.
3. SEE SHEETS 2-4 OF 5 FOR UNIT BOUNDARY INFORMATION.
4. SEE SHEET 5 OF 5 FOR UNIT VERTICAL BOUNDARY INFORMATION.

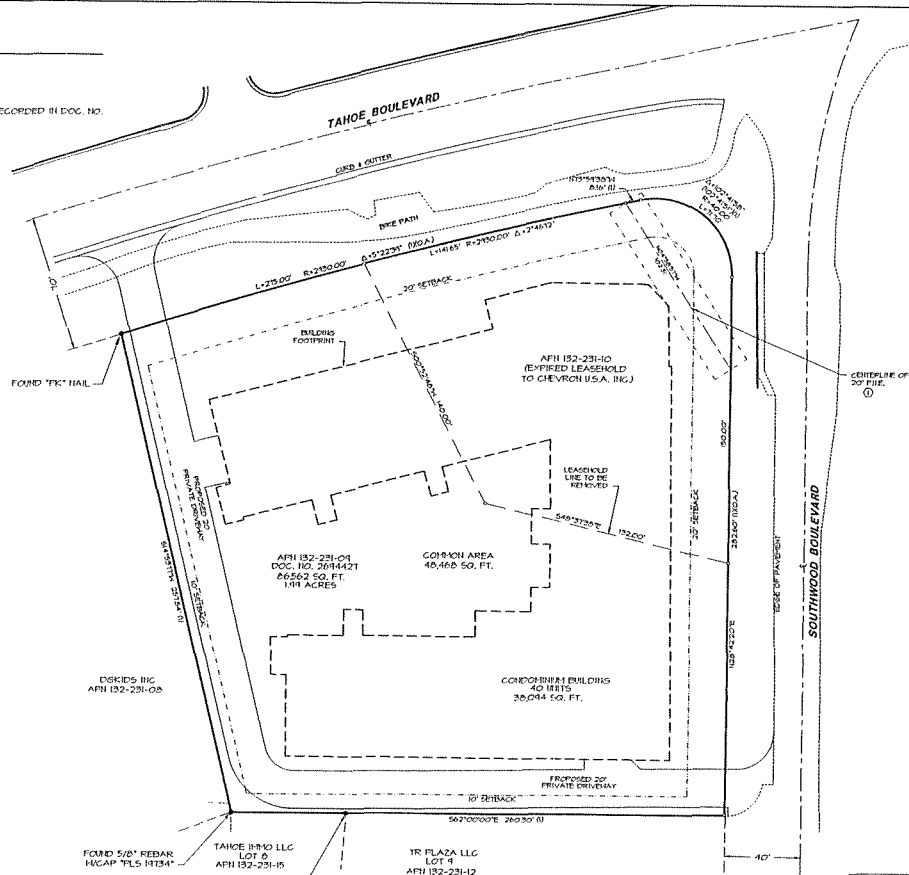
**BASIS OF BEARINGS AND COORDINATES**

NORTH AMERICAN DATUM OF 1983 (NAD 83) AND (NAD 83) NAD 83 STATE PLANE WEST ZONE AS OBSERVED WITH REAL TIME KINEMATIC (RTK) GPS OBSERVATIONS, OBSERVED ON JULY 23, 2020, USING TRIMBLE R4 RECEIVER WITH CORRECTIONS RECEIVED FROM TRIMBLE RTK BASE STATION OCCUPYING NEVADA DEPARTMENT OF TRANSPORTATION CONTROL POINT "189003A". ALL DIMENSIONS AND COORDINATES SHOWN ARE U.S. SURVEY FOOT, GRID DIMENSIONS.

"189003A" STATE PLANE GRID COORDINATES, IN WEST ZONE  
 N = 4164350.00  
 E = 2298241.57

**BASIS OF ELEVATION:**

A FOUND MAG HAIL AT THE NORTHWEST CORNER OF 141 TAHOE BOULEVARD (AFN 132-231-01) AS SHOWN ON THE SITE PLAN PREPARED BY ARNETT & ASSOCIATES.  
 "MAG HAIL"  
 ELEVATION = 6406.00'



**SITE INFORMATION**  
 141 & 143 TAHOE BLVD.  
 INCLINE VILLAGE, NV  
 AFN 132-231-01 & 10, HASKIE COUNTY, NEVADA  
 LOTS DESCRIBED IN DOC. NO. 5019454, RECORD

**LAND USE INFORMATION**  
 TOTAL LOT AREA: 26,562 S.F. (0.61 ACRES)  
 COMMON AREA: 48,468 S.F. (1.11 ACRES)  
 LAND USE DESIGNATION: TOWN CENTER OF THE INCLINE VILLAGE COMMERCIAL (MCD) REGULATORY ZONE OF THE TAHOE AREA PLAN  
 ZONING: TFD (MULTI-FAMILY) EXCELLENCE  
 SETBACKS: REAR 10' (SEE SECTION 16.5.4.4)  
 FRONT - 20'  
 SIDE - 10'  
 REAR - 10'

**DENSITY**  
 TOTAL LOT AREA: 26,562 S.F. (0.61 ACRES)  
 TOTAL PROPOSED UNITS = 40  
 PROPOSED DENSITY = 20 UNITS/ACRE  
 ALLOWABLE DENSITY: MULTIFAMILY EXCELLENCE (MCD)  
 20 UNITS/ACRE FRONT  
 20 UNITS/ACRE REAR

**SURVEYOR/ MAP PREPARER:** ARNETT & ASSOCIATES, INC., 120 COUNTRY CLUB DR. 10118 INCLINE VILLAGE, NV 89451 PHONE: (775) 831-0160 KEVIN HANSEN KEVIN@ARNETTCONSULTANTS.COM

**LANDOWNER:** PALCAP FFIF TAHOE I LLC, 140 SOUTHWOOD BLVD., SUITE 101 INCLINE VILLAGE, NV 89451 PHONE: (775) 831-0160 KEVIN HANSEN KEVIN@GREENTHOOD-HOMES.COM

**CIVIL ENGINEER:** ICE, 1025 S. ARLINGTON AVE., SUITE III RENO, NV 89502 PHONE: (775) 500-2505 (X 234) MICHAEL LEFRANCOIS, PE MLEFRANCOIS@ICE.NET

**ARCHITECT:** COLLABORATIVE DESIGN STUDIO, 1444 DOUBLE R BLVD., SUITE B RENO, NV 89502 PHONE: (775) 340-7777 PETER GROVE, AIA PETER@COLLABORATIVEDESIGNSTUDIO.COM

**ATTORNEY:** FELDMAN LAUGHLIN BUEHL LLP, 170 US. HIGHWAY 50 ZEPHYRUS GORGE, NV 89440 PHONE: (775) 520-7431 KARLA THEL KARLA@FHTAHOE.COM



**947 TAHOE A CONDOMINIUM**

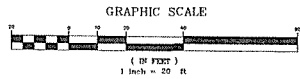
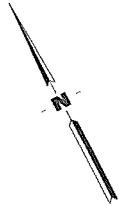
**OWNER:**  
 PALCAP FFIF TAHOE 1, LLC  
 940 SOUTHWOOD BLVD.  
 STE 101  
 INCLINE VILLAGE, NV 89451

NO.	DATE	DESCRIPTION

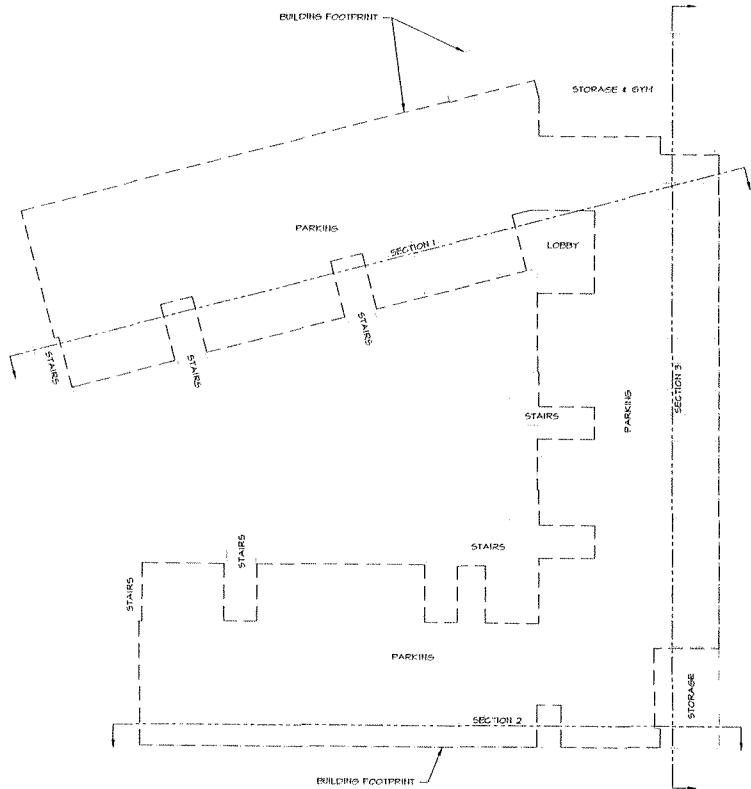
PROJECT NO: 00-09-05  
 DESIGNED BY: KA  
 DRAWN BY: JT  
 CHECKED BY: --- DATE: ---  
 DATE: 12-01-2021

**SHEET TITLE:**  
 TENTATIVE  
 SUBDIVISION MAP

DRAWING:  
 TM-1  
 SHEET 12 OF 19

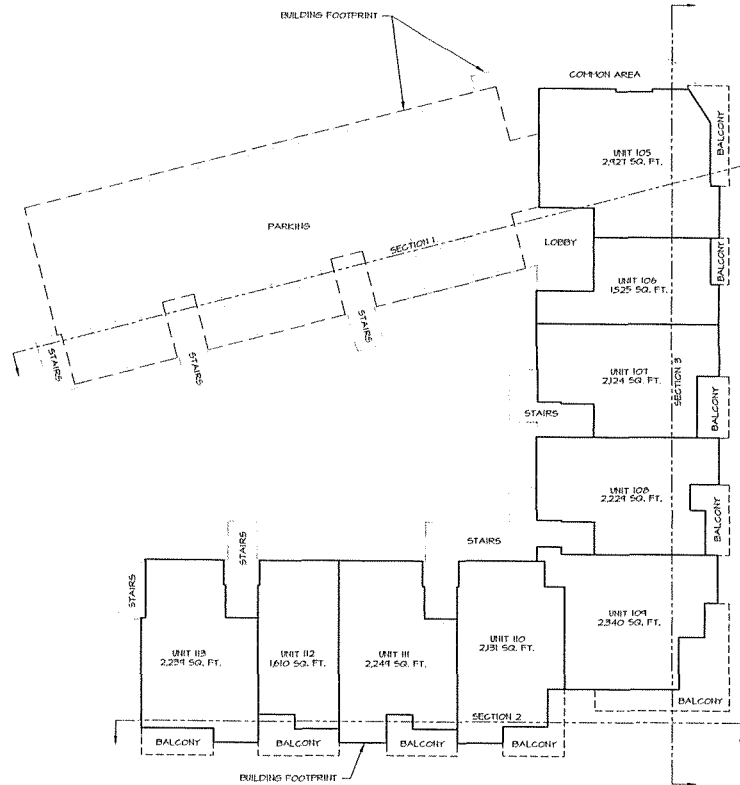


NOTE: THERE ARE 45 PARKING SPACES TOTAL, 4 OF WHICH ARE HANDICAP ACCESSIBLE (2 ON THE BASEMENT LEVEL AND 2 ON LEVEL 1. THE VAN ACCESSIBLE SPACE IS ON LEVEL 1.



**BASEMENT LEVEL**

NOTE: SEE SHEET 115 FOR SECTIONS



**1ST FLOOR**



**947 TAHOE  
A CONDOMINIUM**

**OWNER**  
**PALCAP FFIF TAHOE 1, LLC**  
940 SOUTHWOOD BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

NO.	DATE	DESCRIPTION

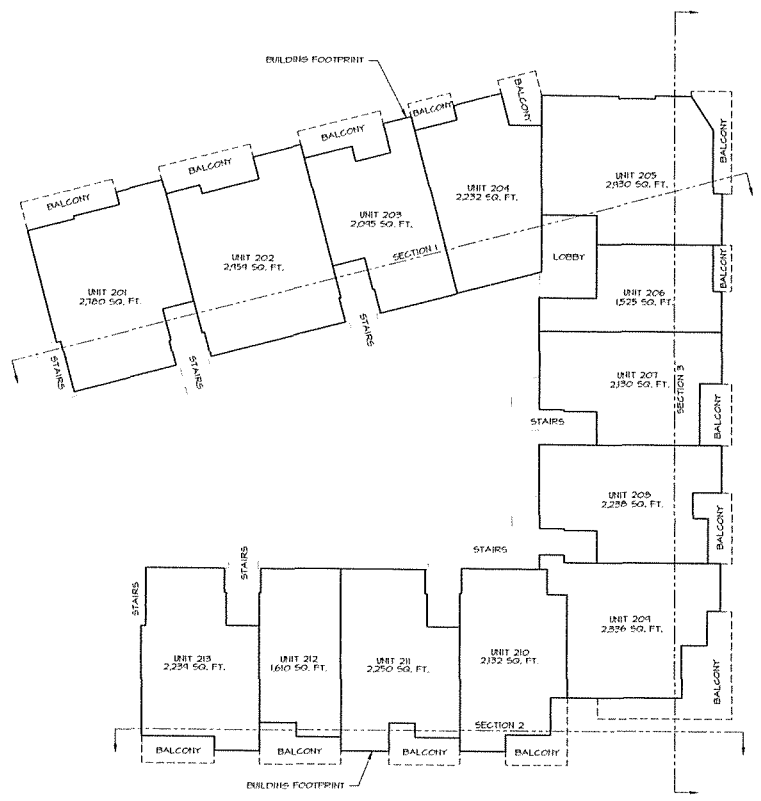
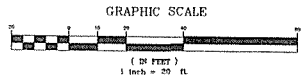
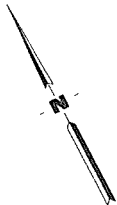
PROJECT NO	00-09-05
DESIGNED BY	KA
DRAWN BY	JT
CHECKED BY	DATE
DATE	12-01-2021

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**SHEET TITLE**  
**TENTATIVE  
SUBDIVISION MAP**

**DRAWING**  
**TM-2**

**SHEET 13 OF 19**



2ND FLOOR



3RD FLOOR

NOTE: SEE SHEET T15 FOR SECTIONS



947 TAHOE  
A CONDOMINIUM

OWNER  
**PALCAP FFIF TAHOE 1, LLC**  
940 SOUTHWOOD BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

NO.	DATE	DESCRIPTION

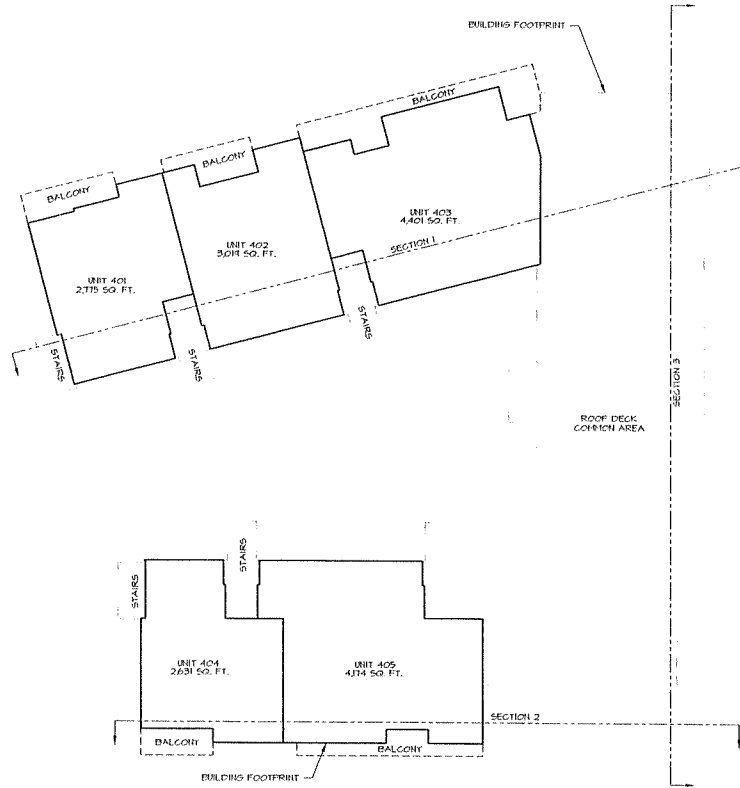
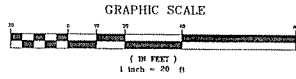
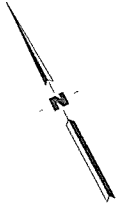
PROJECT NO.	00-09-05
DESIGNED BY:	KA
DRAWN BY:	JT
CHECKED BY:	---
DATE:	12-01-2021

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SHEET TITLE  
**TENTATIVE  
SUBDIVISION MAP**

DRAWING  
**TM-3**

SHEET 14 OF 19



PENTHOUSE FLOOR

NOTE: SEE SHEET T-5 FOR SECTIONS



947 TAHOE  
A CONDOMINIUM

OWNER  
**PALCAP FFIF TAHOE 1, LLC**  
940 SOUTHWOOD BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

NO.	DATE	DESCRIPTION

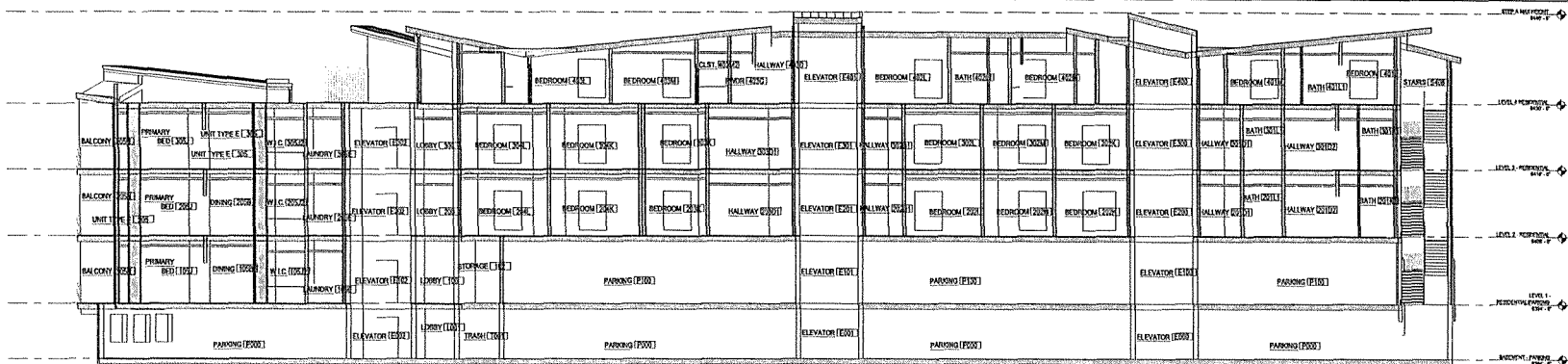
PROJECT NO: 00-09-05  
DESIGNED BY: KA  
DRAWN BY: JT  
CHECKED BY: --- DATE: ---  
DATE: 12-01-2021

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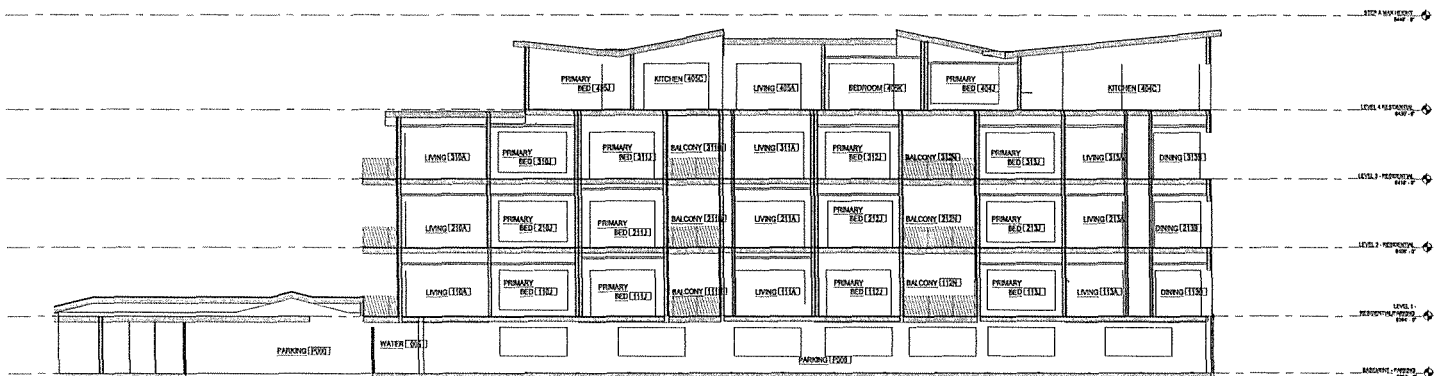
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**TENTATIVE  
SUBDIVISION MAP**

DRAWING  
**TM-4**

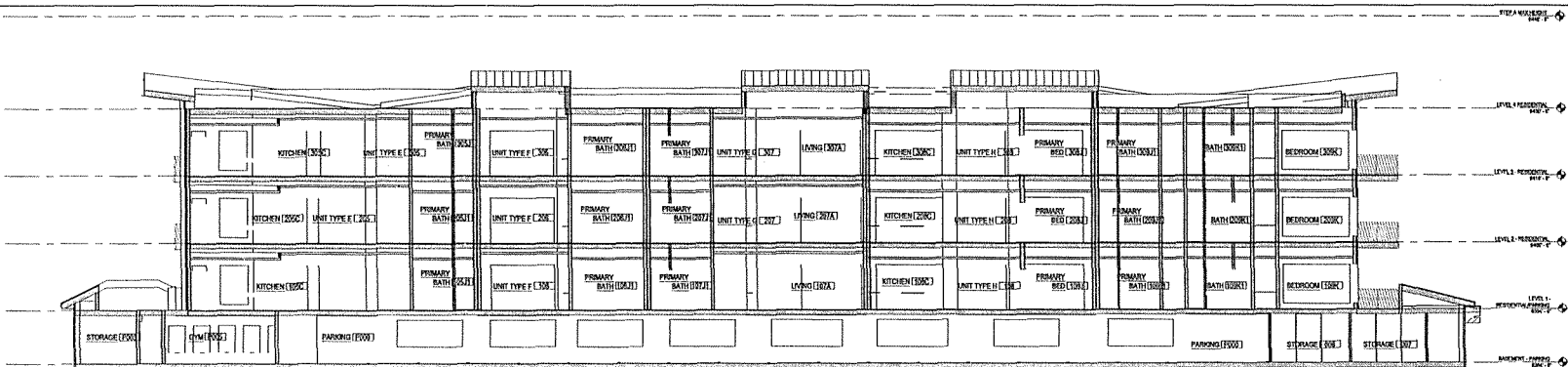
SHEET 15 OF 19



SECTION 1



SECTION 2



SECTION 3

AIRSPACE EXHIBIT  
SCALE: 1"=10'



947 TAHOE  
A CONDOMINIUM

OWNER

PALCAP FFIF TAHOE 1,  
LLC  
940 SOUTHWEST BLVD.  
STE 101  
INCLINE VILLAGE, NV  
89451

NO.	DATE	DESCRIPTION

PROJECT NO: 00-09-05

DESIGNED BY: KA

DRAWN BY: JI

CHECKED BY: DME

DATE: 12-01-2021

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SHEET TITLE

TENTATIVE  
SUBDIVISION MAP

DRAWING

TM-5

SHEET 16 OF 19

# Attachment E

# NINE 47 TAHOE



**SHEET INDEX:**

- COVER
- TA2.00 - OVERALL BASEMENT FLOOR PLAN
- TA2.01 - OVERALL 1ST FLOOR PLAN
- TA2.02 - OVERALL 2ND FLOOR PLAN
- TA2.03 - OVERALL 3RD FLOOR PLAN
- TA2.04 - OVERALL 4TH FLOOR PLAN
- TA2.05 - OVERALL ROOF PLAN
- E1A - EXTERIOR ELEVATIONS
- E1B - EXTERIOR ELEVATIONS
- E1C - EXTERIOR ELEVATIONS
- E1D - EXTERIOR ELEVATIONS

**COLLABORATIVE**  
**DESIGN**  
**STUDIO** architecture of experience and place  
 9444 DOUBLE R BLVD SUITE B RENO NV 89521 T 775.348.7777 F 775.348.0904

A.P.N. 132-231-09  
 INCLINE VILLAGE, NV 89451  
 WASHOE COUNTY

DESIGN DEVELOPMENT  
 1-4-2022

OWNER  
**PALCAP FFIF**  
**TAHOE 1, LLC**  
9444 DOUBLE R BLVD SUITE B RENO NV 89521  
 TEL 775.348.7777  
 FAX 775.348.0904  
 CM - COLLABORATIVE

ARCHITECT  
**CDS**  
9444 DOUBLE R BLVD SUITE B RENO NV 89521  
 TEL 775.348.7777  
 FAX 775.348.0904  
 CM - COLLABORATIVE

CIVIL ENGINEER  
**NCE**  
1050A AVENUE RENO NV 89503  
 TEL 775.348.7777  
 FAX 775.348.0904  
 CM - COLLABORATIVE

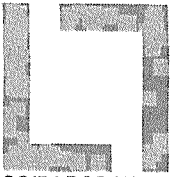
STRUCTURAL ENGINEER  
**LSE**  
5530 CALIFORNIA BLVD RENO NV 89509  
 TEL 775.348.7777  
 FAX 775.348.0904  
 CM - COLLABORATIVE

MECHANICAL ENGINEER  
**SGF**  
**ENGINEERING**  
5530 CALIFORNIA BLVD RENO NV 89509  
 TEL 775.348.7777  
 FAX 775.348.0904  
 CM - COLLABORATIVE

ELECTRICAL ENGINEER  
**JP ENG, LLC**  
5530 CALIFORNIA BLVD RENO NV 89509  
 TEL 775.348.7777  
 FAX 775.348.0904  
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LANDSCAPE ARCHITECT  
**DESIGN**  
**WORKSHOP**  
1530 HANCOCK BLVD RENO NV 89509  
 TEL 775.348.7777  
 FAX 775.348.0904  
 CM - COLLABORATIVE

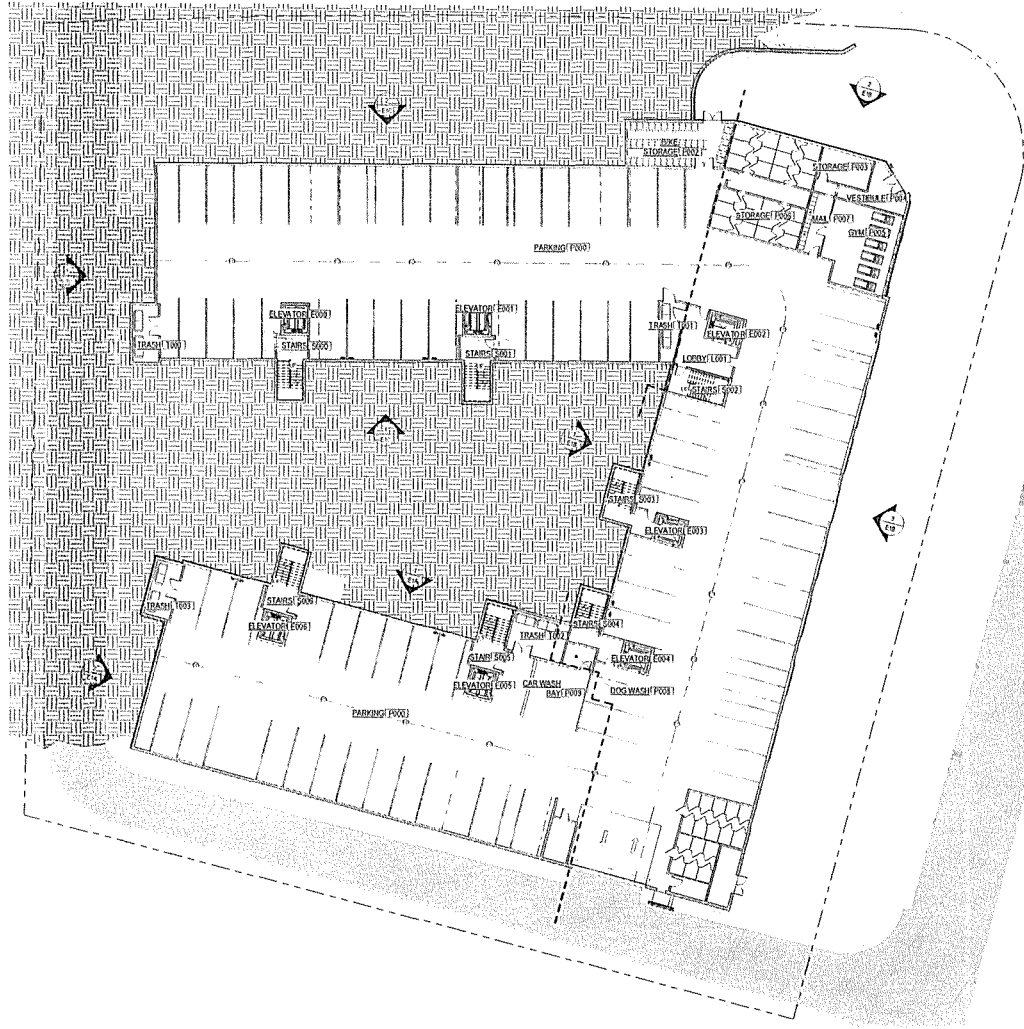




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1001 EAST 10TH AVENUE, SUITE 200  
DENVER, COLORADO 80202  
TEL: 303.733.1111 FAX: 303.733.1112  
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**OVERALL BASEMENT FLOOR PLAN**  
1/8" = 1'-0"



**GENERAL SHEET NOTES**

- 1. SEE EXISTING AND PROPOSED CONSTRUCTION DETAILS FOR ALL CONSTRUCTION.
- 2. SEE EXISTING AND PROPOSED CONSTRUCTION DETAILS FOR ALL CONSTRUCTION.
- 3. SEE EXISTING AND PROPOSED CONSTRUCTION DETAILS FOR ALL CONSTRUCTION.
- 4. SEE EXISTING AND PROPOSED CONSTRUCTION DETAILS FOR ALL CONSTRUCTION.

NOT FOR CONSTRUCTION

**NINE 47 TAHOE**

A.P.N. 132-231-09  
INCLINE VILLAGE, NV 89451  
WASHOE COUNTY

DESIGNER: JSD/DM  
DATE: 11.14.2022  
PROJECT: TA2.00

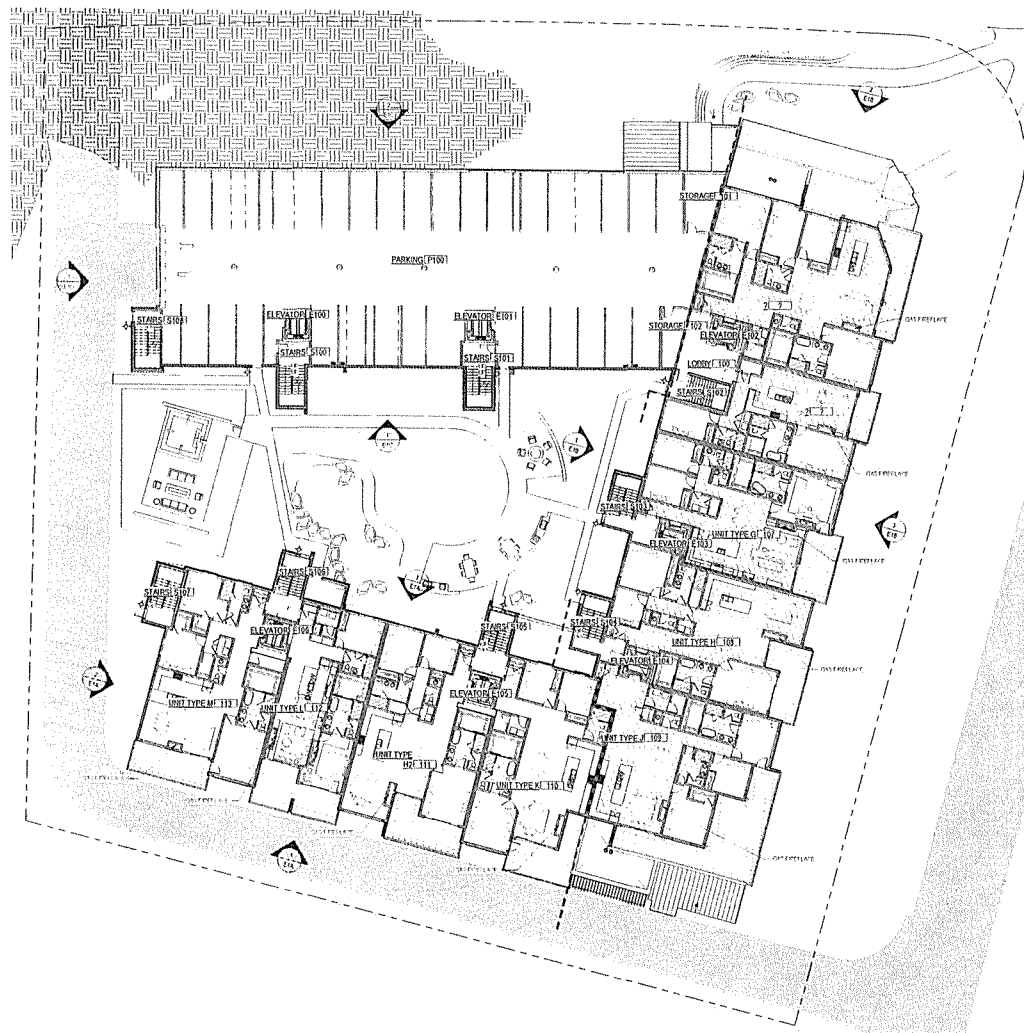
DESIGN DEVELOPMENT

OVERALL BASEMENT FLOOR  
PLAN



**TA2.00**

11/14/2022 11:42 AM C:\Users\jds\OneDrive\Documents\TA2.00\TA2.00.dwg

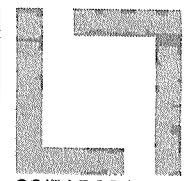


OVERALL FIRST FLOOR PLAN  
1/8" = 1'-0"



GENERAL SHEET NOTES

1. SEE ARCHITECT'S GENERAL NOTES FOR A COMPLETE LIST OF NOTES AND CONDITIONS.
2. SEE ARCHITECT'S GENERAL NOTES FOR A COMPLETE LIST OF NOTES AND CONDITIONS.
3. SEE ARCHITECT'S GENERAL NOTES FOR A COMPLETE LIST OF NOTES AND CONDITIONS.
4. SEE ARCHITECT'S GENERAL NOTES FOR A COMPLETE LIST OF NOTES AND CONDITIONS.



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DESIGN  
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WASHOE COUNTY

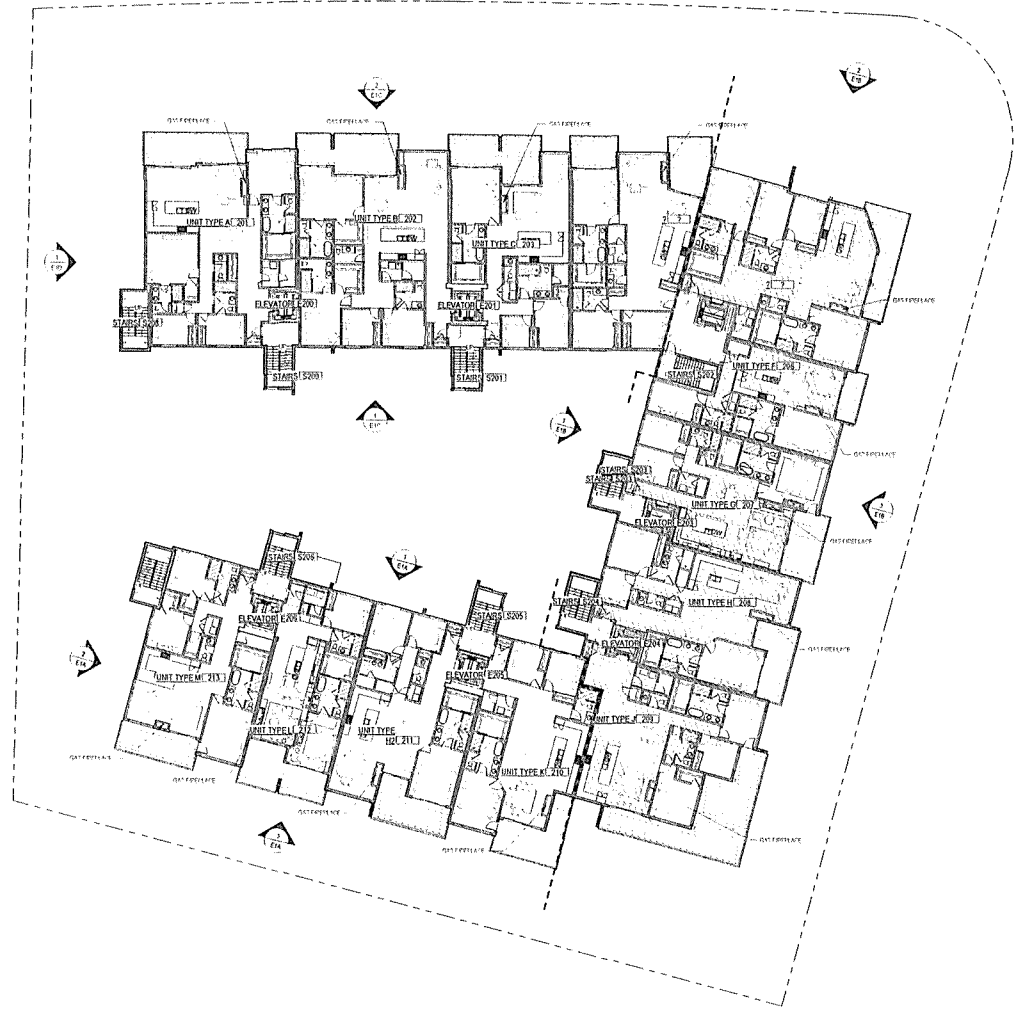
DATE	2019
REVISIONS	1.4.2019

DESIGN DEVELOPMENT

OVERALL 1ST FLOOR PLAN



TA2.01

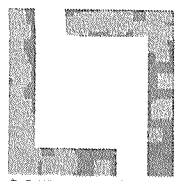


OVERALL SECOND FLOOR PLAN  
1/16" = 1'-0"



GENERAL SHEET NOTES

1. SEE OVERALL SHEET FOR GENERAL NOTES AND NOTES TO SPECIFICATIONS.
2. SEE OVERALL SHEET FOR GENERAL NOTES AND NOTES TO SPECIFICATIONS.
3. SEE OVERALL SHEET FOR GENERAL NOTES AND NOTES TO SPECIFICATIONS.
4. SEE OVERALL SHEET FOR GENERAL NOTES AND NOTES TO SPECIFICATIONS.
5. SEE OVERALL SHEET FOR GENERAL NOTES AND NOTES TO SPECIFICATIONS.



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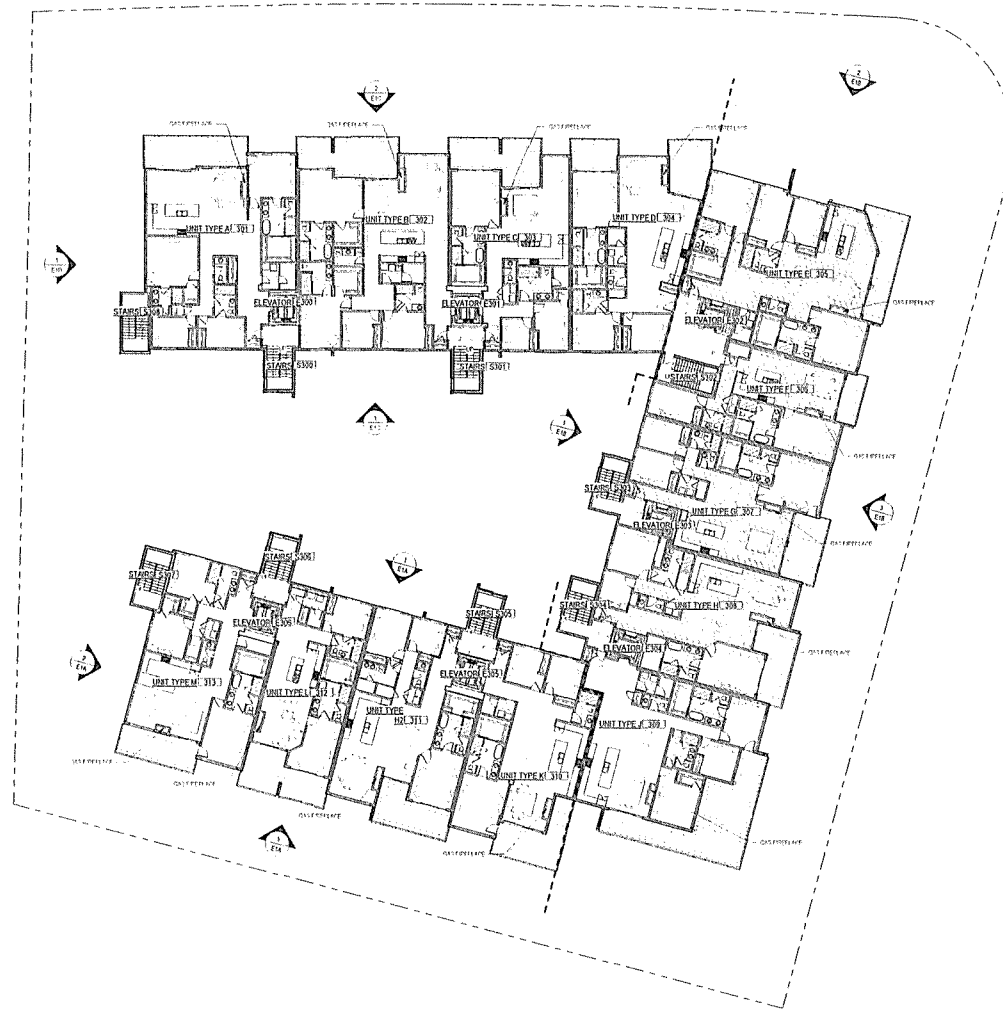
PERIOD	30/24
DATE	1.4.2022
REVISIONS	

DESIGN DEVELOPMENT

OVERALL 2ND FLOOR PLAN



TA2.02

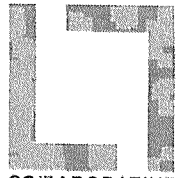


OVERALL THIRD FLOOR PLAN  
1/10 - 1/10



GENERAL SHEET NOTES

1. SEE GENERAL NOTES FOR ALL INFORMATION CONCERNING THE CONTENTS OF THIS SHEET.
2. THIS SHEET IS A PART OF THE PROJECT AND SHOULD BE USED IN CONJUNCTION WITH THE OTHER SHEETS OF THE PROJECT.
3. ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE IBC AND ALL APPLICABLE CODES.
4. ALL WORK SHALL BE DONE IN ACCORDANCE WITH THE LATEST EDITIONS OF THE IBC AND ALL APPLICABLE CODES.
5. THE DESIGNER SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS.



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SUITE 100  
DENVER, CO 80202  
773.449.7777 | 773.449.0033

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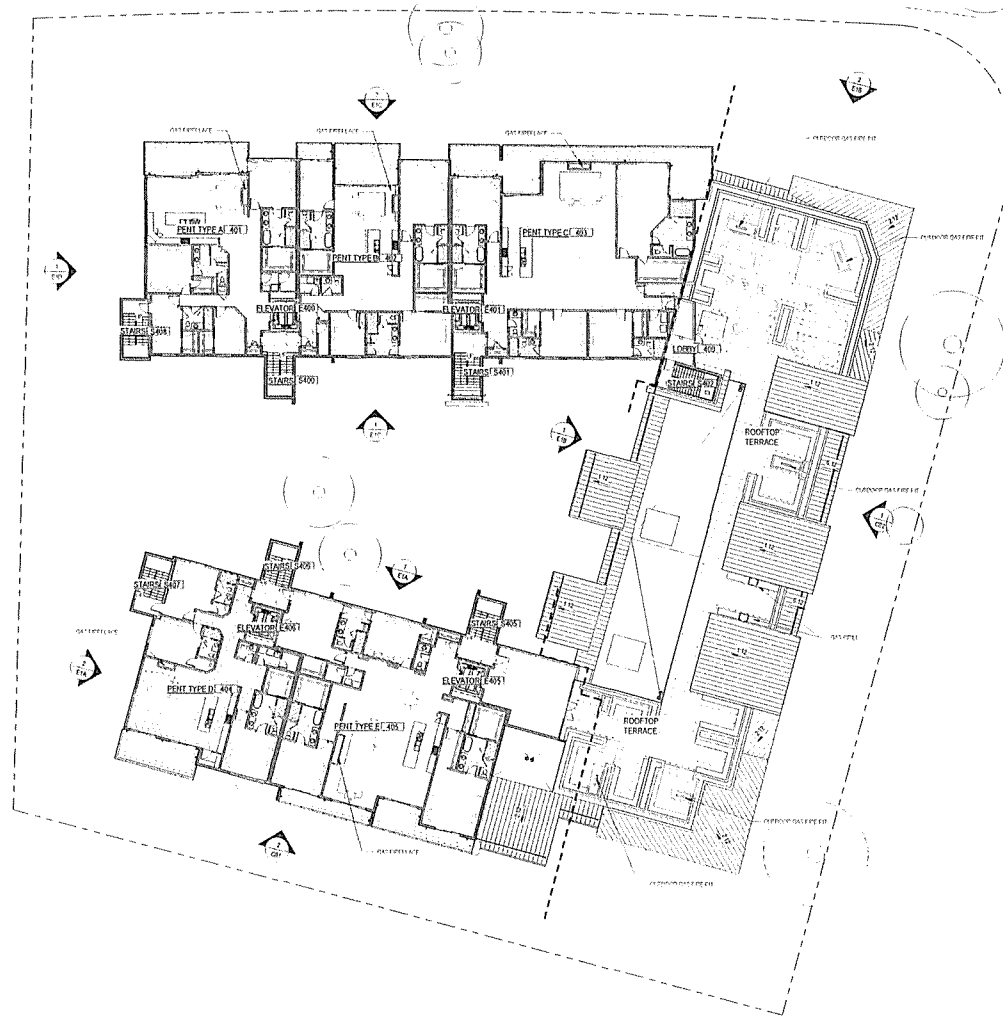
NO. 102 2014  
DATE 1.8.2017  
REVISED

DESIGN DEVELOPMENT

OVERALL 3RD FLOOR PLAN



TA2.03

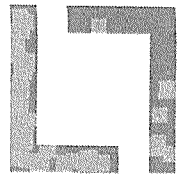


OVERALL FORTH FLOOR PLAN  
1/8" = 1'-0"



GENERAL SHEET NOTES

1. SEE GENERAL NOTES FOR ALL CONSTRUCTION DETAILS AND SPECIFICATIONS.
2. ALL WORK SHALL BE IN ACCORDANCE WITH THE 2018 INTERNATIONAL BUILDING CODE (IBC) AND THE 2018 INTERNATIONAL MECHANICAL AND PLUMBING CODE (IMC).
3. ALL WORK SHALL BE IN ACCORDANCE WITH THE 2018 INTERNATIONAL ELECTRICAL CODE (IEC).
4. ALL WORK SHALL BE IN ACCORDANCE WITH THE 2018 INTERNATIONAL FIRE AND SAFETY CODE (IFSC).



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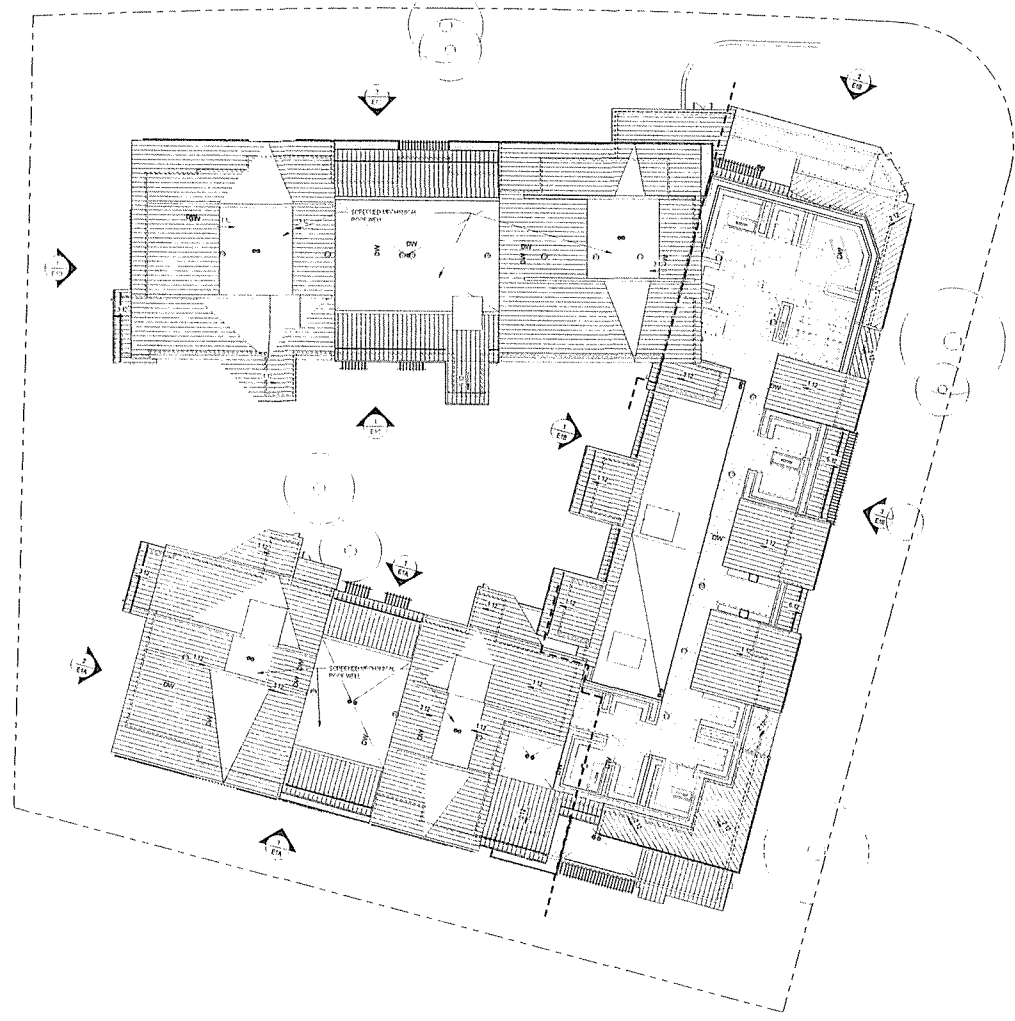
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DATE 11.14.2022  
PROJECT NAME

DESIGN DEVELOPMENT

OVERALL 4TH FLOOR PLAN



TA2.04

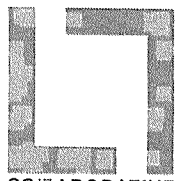


OVERALL ROOF PLAN  
1/8" = 1'-0"



GENERAL SHEET NOTES

- 1. SEE GENERAL NOTES FOR INFORMATION ON THE PROJECT AND THE CONTRACT.
- 2. THE DESIGNER HAS CONDUCTED VISUAL VERIFICATION OF THE EXISTING CONDITIONS AND HAS FOUND THEM TO BE AS SHOWN ON THE DRAWINGS.
- 3. THE DESIGNER HAS CONDUCTED VISUAL VERIFICATION OF THE EXISTING CONDITIONS AND HAS FOUND THEM TO BE AS SHOWN ON THE DRAWINGS.
- 4. THE DESIGNER HAS CONDUCTED VISUAL VERIFICATION OF THE EXISTING CONDITIONS AND HAS FOUND THEM TO BE AS SHOWN ON THE DRAWINGS.
- 5. THE DESIGNER HAS CONDUCTED VISUAL VERIFICATION OF THE EXISTING CONDITIONS AND HAS FOUND THEM TO BE AS SHOWN ON THE DRAWINGS.



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STUDIO** ARCHITECTS LLP  
 3444 DOUGLASS BLVD., SUITE 400, DENVER, CO 80202  
 WWW.COLLABORATIVEDESIGNSTUDIO.COM  
 P: 303.733.7777 F: 303.733.8888

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NINE 47 TAHOE

A.P.N. 132-231-09  
 INCLINE VILLAGE, NV 89451  
 WASHOE COUNTY

PROJECT	2019
DATE	11/2020
REVISION	

DESIGN DEVELOPMENT

OVERALL ROOF PLAN



TA2.05



**BOTTOM WING SOUTH ELEVATION**  
1/8" = 1'-0"

3



**BOTTOM WING WEST ELEVATION**  
1/8" = 1'-0"

2



**BOTTOM WING NORTH ELEVATION**  
1/8" = 1'-0"

1

HEIGHT MATRIX	
1st FLOOR	50'-0"
ALLOWABLE ELEVATION	50'-0"
NO. 1 PERMITTED FINISH ELEVATION	5'-0"
NO. 2 ALLOWABLE ELEVATION	55'-0"
NO. 3 ALLOWABLE ELEVATION	60'-0"
ALLOWABLE ELEVATION	65'-0"
NO. 4 PERMITTED FINISH ELEVATION	65'-0"
ALLOWABLE ELEVATION ABOVE GRADE	65'-0"
NO. 5 PERMITTED FINISH ELEVATION	65'-0"

**COLLABORATIVE DESIGN STUDIO**  
 8848 EXCISE ROAD - SUITE 8 | SEASIDE (CA) 94063  
 800 WILSON AVENUE | SEASIDE, CA 94063  
 708.348.7777 | 708.348.0804

NOT FOR CONSTRUCTION

NINE 47 TAHOE

A.P.N. 132-231-09  
 INCLINE VILLAGE, NV 89451  
 WASHOE COUNTY

DATE: 11.1.2023  
 REVISION: 1.1

DESIGN DEVELOPMENT

ELEVATIONS

AGENCY STAMP

E1A



SIDE WING EAST ELEVATION  
1/8" = 1'-0"

3



SIDE WING NORTH ELEVATION  
1/8" = 1'-0"

2



SIDE WING WEST ELEVATION  
1/8" = 1'-0"

1

HEIGHT MATRIX	
1 FLOOR	8'0" - 0"
ALLOWABLE HEIGHT	90' - 0"
MIN. HEIGHTAGE FOR WIND SPEEDS	5' - 0"
MIN. ALLOWABLE HEIGHT	8' - 0"
MIN. ALLOWABLE ELEVATION	8'00 - 0"
MIN. ALLOWABLE ELEVATION	8'00 - 0"
ALLOWABLE HEIGHT ABOVE GRADE	8
MINIMUM HEIGHT ABOVE GRADE	8

**COLLABORATIVE DESIGN STUDIO**  
 10000 N. WASHOE BLVD. SUITE 100  
 WASHOE COUNTY, NV 89451  
 775.338.7777

NOT FOR CONSTRUCTION

**NINE 47 TAHOE**

A.P.N. 132-231-09  
 INCLINE VILLAGE, NV 89451  
 WASHOE COUNTY

DESIGN DEVELOPMENT

ELEVATIONS  
 Andrew Shaw

**E1B**





TOP WING NORTH ELEVATION

1/8" = 1'-0"

2



TOP WING SOUTH ELEVATION

1/8" = 1'-0"

1

HEIGHT MATRIX	
FINISH	HEIGHT FT
DESIGNABLE HEIGHT	50'-0"
TOP FINISHED FLOOR WASHOE COUNTY	5'-0"
TOP ALLOWABLE HEIGHT	55'-0"
TOP ALLOWABLE ELEVATION	6100'-0"
DESIGNABLE HEIGHT ABOVE DRIVE	54'-0"
DESIGNABLE HEIGHT ABOVE DRIVE	+
DESIGNABLE HEIGHT ABOVE DRIVE	+



**COLLABORATIVE DESIGN STUDIO**

8888 DOUGLASS BLVD. SUITE 810, RENO, NV 89521  
 775.348.7777 | 775.348.0004

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NINE 47 TAHOE

A.P.N. 132-231-09  
 INCLINE VILLAGE, NV 89451  
 WASHOE COUNTY

DATE: 11/20/24  
 REVISIONS:

DESIGN DEVELOPMENT

ELEVATIONS

DESIGNER'S STAMP

E1C



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WASHOE COUNTY

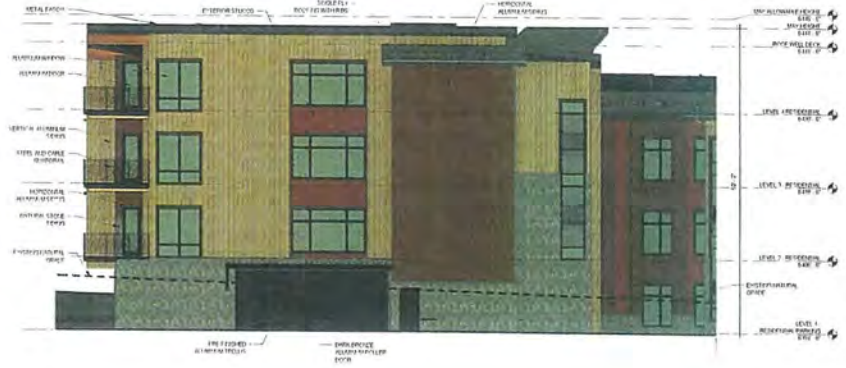
JOB# 201901  
DATE 11.2.2023  
REVISED

DESIGN DEVELOPMENT

ELEVATIONS



E1D



TOP WING WEST ELEVATION  
1/8" = 1'-0"

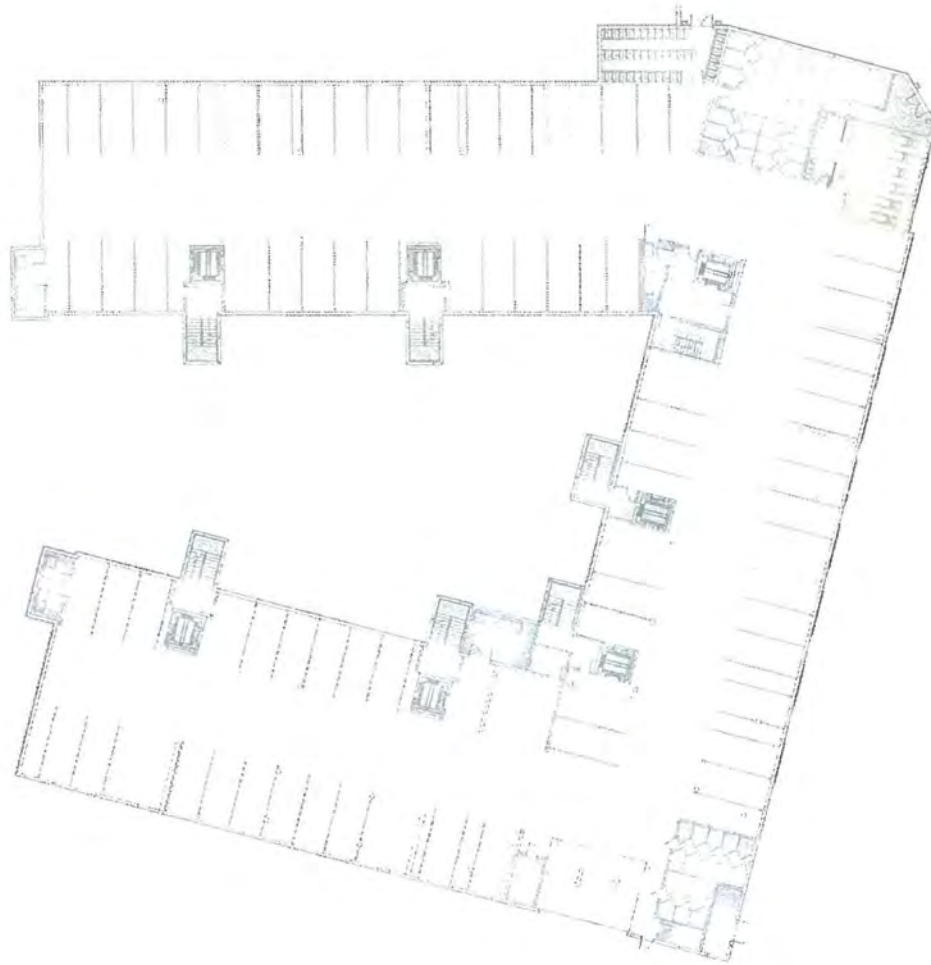
1



## 947 TAHOE BOULEVARD

INCLINE VILLAGE, NV  
89451

JANUARY 4, 2022



AMENITIES	
FITNESS	572 SQ. FT.
MAIL	144 SQ. FT.
BIKE STORAGE	476 SQ. FT.
PERSONAL STORAGE	772 SQ. FT.
PARKING	30,614 SQ. FT.
UTILITY	964 SQ. FT.
CIRCULATION	2,193 SQ. FT.

LEGEND	
	STORAGE/CIRCULATION/UTILITY
	FITNESS CENTER
	PARKING
	UTILITY

## PROGRAMMING: BASEMENT LEVEL

JANUARY 4, 2022

SQUARE FOOTAGE  
 PARKING 10,314 SQ. FT. (96 TOTAL SPACES)  
 RESIDENTIAL 20,300 SQ. FT.



- LEGEND
- STORAGE/CIRCULATION/UTILITY
  - GATHERING SPACE
  - BEDROOMS
  - BATHROOMS
  - PARKING & BALCONY

PROGRAMMING: LVL 1

JANUARY 4, 2022



SQUARE FOOTAGE  
FLOOR PLATE 35,675 SQ. FT



- LEGEND
- STORAGE/CIRCULATION/UTILITY
  - GATHERING SPACE
  - BEDROOMS
  - BATHROOMS
  - BALCONY

## PROGRAMMING: LVL 2&3

JANUARY 4, 2022



SQUARE FOOTAGE  
FLOOR PLATE 35,675 SQ. FT.



- LEGEND
- STORAGE/CIRCULATION/UTILITY
  - GATHERING SPACE
  - BEDROOMS
  - BATHROOMS
  - ROOFTOP DECK & BALCONY

### PROGRAMMING: ROOF LVL

JANUARY 4, 2022





## RENDER FROM STREET

JANUARY 4, 2022

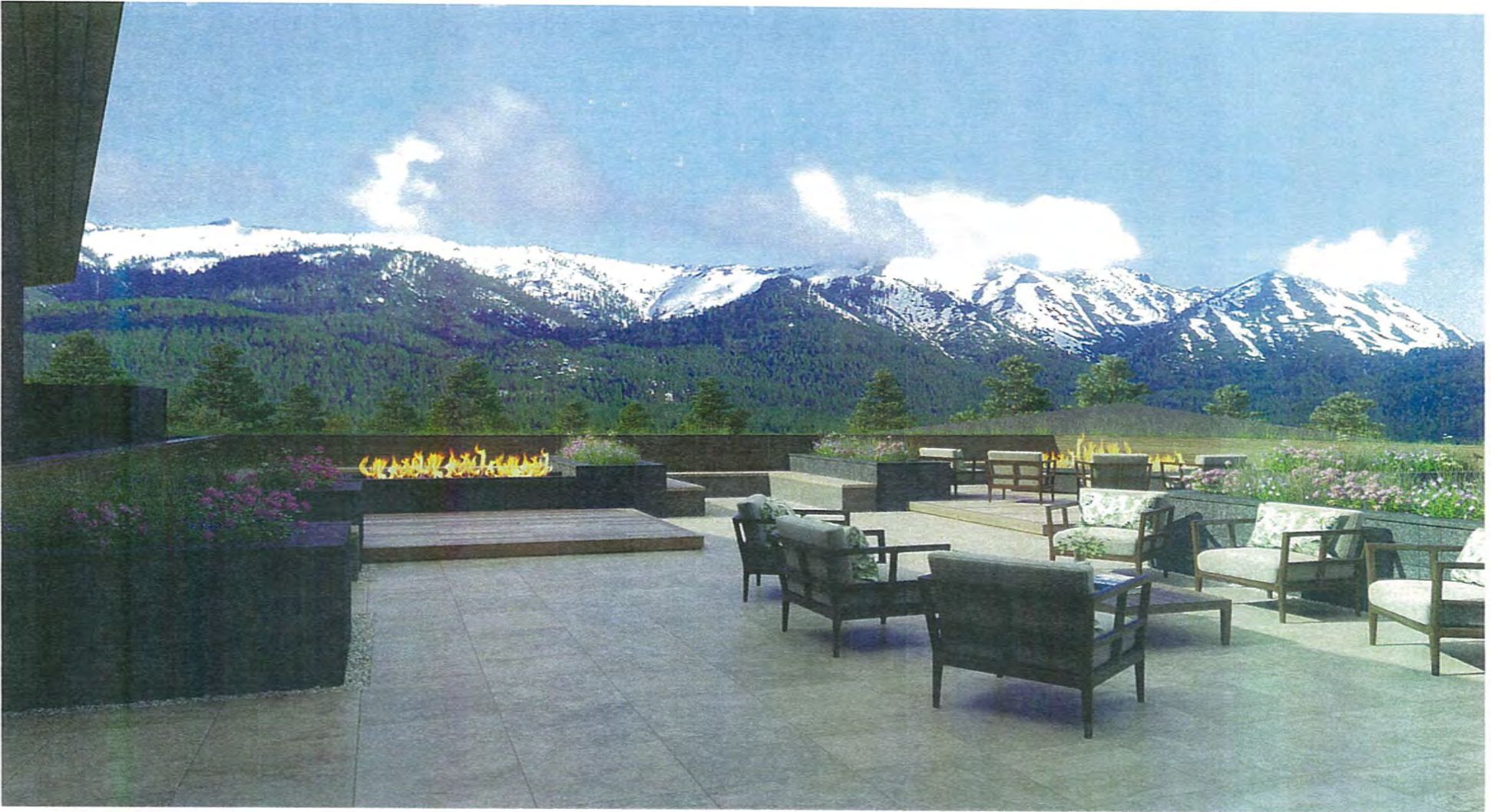




## RENDER OF COURTYARD

JANUARY 4, 2022





## RENDER OF ROOF DECK

JANUARY 4, 2022



THANK YOU



947 TAHOE BOULEVARD

INCLINE VILLAGE, NV  
89451

JANUARY 4, 2022

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra S. Winqest  
General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Final report - Assessment of Board Policies and Practices related to Multi-Year Capital Planning, Capital Budgeting and Capital Expenditures prepared by Moss Adams, LLC representative Stephen Bacchetti (Requesting Staff Member: District General Manager Indra Winqest)

**DATE:** January 12, 2022

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### **I. ACTION, IF ANY, REQUIRED**

There is no action required by the Board of Trustees as this is a report item that provides, in a publicly noticed meeting, the final report regarding the District's capital planning policies and procedures prepared by Moss Adams, LLC and presented by Moss Adams LLC representative Stephen Bacchetti. Mr. Bacchetti will be present in order to answer any questions that the Board of Trustees may have.

### **II. BACKGROUND**

The Board of Trustees and District management have prioritized the review and update of Board Policies and Practices, to include policy framework for fiscal administration, budgeting, contract management and capital project planning and delivery. The current budget included funding specifically to engage consultants, as needed, to support this effort.

As part of the initiative, the General Manager executed a professional services contract with Moss Adams, LLP, for an amount not-to-exceed \$40,000. Moss Adams, LLP was engaged to specifically review and provide recommendations related to:

Board Policy 12.1 – Multi-Year Capital Planning

Board Policy 13.1 – Capital Project Budgeting  
Board Practice 13.2 – Capital Expenditures

In addition, the scope of services provided for Moss Adams to also review and provide feedback on management's draft updates to:

Board Policy 8.1.0 – Capitalization Thresholds  
Board Policy 9.1.0 – Useful Life of Capital Assets  
Board Practice 2.9.0 – Useful Life of Capital Assets

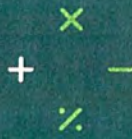
The recommendations included in this report will assist the District in identifying opportunities to improve policies and practices capital program planning, budgeting, project delivery and reporting. *(A preliminary draft update of applicable Board policies and practices is included as an attachment to this agenda item).*

The report prepared by Moss Adams, LLC includes specific findings and recommendations informed by industry best practices, to include:

- Government Finance Officers' (GFOA) Best Practices
- Roles and Responsibilities
- Master Planning and Budgeting
- Advisory Committee
- Capital Project Status Reporting

Attachments:

- 1) IVGID Board Policies and Practices Assessment, prepared by Moss Adams, LLP, dated January 6, 2022
  - a. Scope of Services, amended August 13, 2021
- 2) DRAFT Update of Board Policies and Practices (prepared by Management)
  - a. Capital Planning and Budgeting Flow Chart
  - b. Capital Planning Roles and Responsibilities Matrix
  - c. Capital Planning, Budgeting and Project Delivery Reporting Matrix
- 3) Current Board Policies and Practices
  - a. Board Policy 12.1 – Multi-Year Capital Planning
  - b. Board Policy 13.1 – Capital Project Budgeting
  - c. Board Practice 13.2 – Capital Expenditures



FINAL REPORT

**Incline Village General Improvement District**  
**BOARD POLICIES AND PRACTICES ASSESSMENT**

January 6, 2022

Moss Adams LLP  
999 Third Avenue, Suite 2800  
Seattle, WA 98104  
(206) 302-6500



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# I. BACKGROUND, SCOPE, AND METHODOLOGY

## A. BACKGROUND

Moss Adams LLP (Moss Adams) was contracted by the Incline Village General Improvement District (the District) to perform an assessment of the current state of the District's Board Policy 12.1.0, *Multi-Year Capital Planning*; Board Policy 13.1.0, *Capital Project Budgeting*; and Board Practice 13.2.0, *Capital Expenditures*. The assessment was performed between July and October 2021, and initial draft report with recommendations was provided to District Management in October 2021. The objective of this review was to provide recommendations to inform the District's efforts to update of Board Policies to align with best practices around capital planning, budgeting, project delivery, and reporting. Additionally, the District requested that we review an updated draft of Board Policy 8.1.0, *Capitalization of Fixed Assets* to provide feedback on whether GFOA best practices and Governmental Accounting Standards Board (GASB) requirements had been implemented.

## B. SCOPE AND METHODOLOGY

Moss Adams met with District management, Board Trustees, and staff involved with the capital budgeting, capital planning and capital expenditure functions of the District. We obtained a high-level understanding of each applicable area, such as the current systems, processes, and the overall structure and condition of the three Policy and Practice documents. We used this understanding to develop recommendations for District management's consideration.

Although the District has 19 Board Policies and eight Board Practice documents, Moss Adams, along with District management, determined the highest priority focus areas to be Board Policy 12.1.0, *Multi-Year Capital Planning*; Board Policy 13.1.0, *Capital Project Budgeting*; and Board Practice 13.2.0, *Capital Expenditures*. For these three priority areas, we performed the following:

- Conducted interviews with Board Trustees, District management, and relevant District personnel in the Finance and Public Works departments (see Appendix A). Interviews were conducted to gain insights into the flow of information and communication between the Board of Trustees and District management, evaluate the use and purpose of the Board Policies/Practice documents, and to understand the various roles and responsibilities as it relates to the areas of focus.
- Reviewed relevant documentation and performed other information gathering procedures to gain an understanding of each area.
- Assessed the District's current processes and identified what was working well, what was not working, whether there was a lack of clarity between roles and responsibilities for staff and the Board of Trustees, and what best practices could, should, or have been implemented in capital planning, budgeting, and expenditure processes, as well as what could be streamlined for Board of Trustees review and approval.
- Compared the three Policy and Practice documents to the GFOA best practice documentation to determine if the District had included relevant best practice into their existing processes.
- Reviewed the updated capitalization policy for compliance with GFOA and GASB.
- Developed detailed recommendations to ensure coverage of best practices and other requirements as well as increase consistency, efficiency, and effectiveness.





The assessment of the agreed upon focus areas was not all-encompassing but addressed priority improvement areas as it related to the selected Board policies and practices. Based on our assessment, we have consolidated recommendations into the following broad categories to allow for the District to efficiently and effectively address or implement those that they elect to:

- GFOA Best Practice Observations and Recommendations
- Overall Observations and Recommendations
- Draft Board Policy 8.1.0, *Capitalization of Fixed Assets*, Recommendations



## II. GFOA BEST PRACTICE OBSERVATIONS AND RECOMMENDATIONS

<b>1. Observation</b>	Although GFOA best practices related to capital/master planning and budgeting have been incorporated into the Board policies and practice documents, in most cases, they were directly copied/pasted with little or no tailoring to address how they apply to the District and how they will be implemented.
<b>Recommendation</b>	Update and expand Board Policy 12.1.0 and 13.1.0, and Board Practice 13.2.0, to address how the District will implement GFOA best practices including defining key specific roles and responsibilities.

Based on the assessment performed, there are opportunities for the District to further adapt and develop the policy and practice documents where GFOA best practices have been incorporated. The District's Board policies and practice documents could be expanded to better detail Board of Trustees and District management requirements, policies, and procedures for capital planning, budgeting, management and communication.

As part of the assessment, we reviewed the GFOA best practices related to the following focus areas/topics:

- Multi-Year Capital Planning
- Master Plans and Capital Improvement Planning
- Capital Planning Policies
- Communicating Capital Improvement Strategies
- Capital Asset Management

While some GFOA best practices have been incorporated into each of the District's policy and practice documents at some level, in many cases, they were copied and pasted directly into the documents with little to no tailoring for the specific needs of the District. In most cases, limited or no additional detail had been added to the documents to explicitly state how the Board of Trustees and District staff were to carry out the best practices. For example, Board Policy 12.1.0 (Section 2.0, Determine Costs), the District copied and pasted a large portion of the GFOA best practice for *Multi-Year Capital Planning, Determine Financial Impacts*). Minimal/No updates or tailoring had been made to make the information fit the needs of the District. However, within the same Policy (Section 3.0, *Prioritize Capital Requests*) the GFOA best practice was tailored specifically for the District's needs. The use and tailoring of GFOA best practices is inconsistent, resulting in a lack of clarity on how they should be implemented.



In addition, there were limited details defining roles and responsibilities, what documentation should be provided to the Board of Trustees, and the role of the Board of Trustees in providing approval. The Board policies are vague, and while the Board practice document specifies generic roles and responsibilities, it does not cover, in sufficient detail, the expectations of each role in a way that it is clearly implementable. Although Board Practice 13.2.0 describes roles and responsibilities for each phase of a project, as defined by the District, it does not include adequate details to address how those roles and responsibilities are carried out such as addressing what reports are prepared and presented to the Board of Trustees, who prepares the reports and when, and what specifically requires the Board's review and approval.

The District should consider reviewing the Board policies and practices to ensure that GFOA best practices are not just incorporated, but that those best practices are tailored specifically for the purposes of the District. Specifically, the Board policies and practices should:

- Identify how, when, and by whom each best practice is to be carried out.
- Define the Board of Trustees role in the capital planning and budgeting process including what they are responsible for reviewing and approving.
- Identify the key specific District management (positions) that are responsible for preparing and presenting capital planning and budgeting information to the Board of Trustees and what information/reports are required. In addition, identify what situations warrant contacting the Board of Trustees for additional guidance.

The table below identifies specific GFOA best practices that either have not been incorporated into the District's Board policy or practice documents, or that have been incorporated, but either as a direct copy/paste or with very minimal tailoring. The District should utilize this table to update and expand on the existing Board policies and practice documents, where appropriate.



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice <sup>[1]</sup>	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<b>Multi-Year Capital Planning</b>				
<p>The GFOA recommends that state and local governments prepare and adopt comprehensive, fiscally sustainable, and multi-year capital plans to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs base on a strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. A capital plan should cover a period of at least three year, preferably five or more.</p>	Board Policy 12.1.0	5 Year CIP	N/A	N/A
<p>Identify Needs: The first step in capital planning is identifying needs. Governments should develop capital asset life cycle for major capital assets. The capital asset life cycle should include costs to operate, maintain, administer and renew or replace the capital asset. This will assist in identifying the need and schedule for capital asset replacement or major renewal. In addition, using information such as development projections, strategic plans, comprehensive plans, facility master plans, and region plans; governments should identify present and future service needs that require capital infrastructure equipment. In this process, attention should be given to:</p> <ul style="list-style-type: none"> <li>• Infrastructure improvements that support private development and the good of the public</li> <li>• Changes in policy or community entity needs</li> <li>• Incorporating input and participation from major stakeholders and the general public</li> <li>• Projects with revenue-generating potential</li> <li>• Analyze the non-financial impacts of the project (e.g., environmental) on the community</li> </ul>	Board Policy 12.1.0 Board Practice 13.2.0	20 Year CIP	Y	N



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice [1]	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<p>Determine Financial Impacts: GFOA recommends that the full extent of the capital project/asset and the associated life cycle costs be determined when developing the multi-year capital plan. In this process, attention should be given to:</p> <ul style="list-style-type: none"> <li>• The scope and timing of a planned project should be well defined in the early stages of the planning process</li> <li>• Governments should identify and use the most appropriate approaches when estimating project costs and potential revenues</li> <li>• If a government's internal resources are not sufficient to estimate a capital project's cost, revenues and/or life cycle costs, outside assistance should be procured</li> <li>• For projects programmed beyond the first year of the plan, governments should adjust cost projections based on anticipated inflation</li> <li>• A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, design, construction, contingency and post-construction costs</li> <li>• The ongoing life cycle costs associated with each project should be quantified, and the sources of funding for those costs should be identified</li> <li>• Life cycle costs will impact future annual operating budgets</li> </ul>	<p>Board Policy 12.1.0 Board Practice 13.2.0</p>	<p>20 Year CIP 5 Year CIP</p>	<p>Y</p>	<p>N</p>
<p>Prioritize Capital Requests: Though the initial prioritization process may be impacted by legal requirements and/or mandates, GFOA recommends that, when evaluating capital requests, governments should first prioritize based on:</p> <ul style="list-style-type: none"> <li>• Health and Safety – Priority should be given to high risk safety issues that require a capital project to correct</li> <li>• Asset Preservation – Capital assets that require renewal or replacement based on capital asset life cycle</li> <li>• Service/Asset Expansion/Addition – Infrastructure improvements needed to support government's policies, plans, and studies</li> </ul>	<p>Board Policy 12.1.0</p>	<p>CIP Data Sheets</p>	<p>N</p>	<p>N</p>



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice <sup>[1]</sup>	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<p>In this process, attention should be given to:</p> <ul style="list-style-type: none"> <li>• Coordination with related entities</li> <li>• Allow submitting agencies to provide an initial prioritization</li> <li>• Incorporate input and participation from major stakeholders and the general public</li> <li>• The impact on operating budget impacts resulting from capital projects</li> <li>• Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., net present value, payback period, cost-benefit analysis, life cycle costing, cash flow modeling)</li> <li>• Use a rating system to facilitate decision-making</li> </ul>				
<p>Develop a Comprehensive Financial Plan: GFOA recommends that governments develop a viable overall multi-year financing plan covering the multi-year period of the capital plan to ensure that the proposed capital plan is achievable within expected available resources. Financing strategies should align with expected project requirements while sustaining the financial health of the government. Governments undertaking a capital financing plan should:</p> <ul style="list-style-type: none"> <li>• Anticipate expected revenue and expenditure trends including their relationship to multi-year financial plans and ongoing impacts to the operating budget due to the capital plan</li> <li>• Prepare cash flow projections of the amount and timing of the capital financing</li> <li>• Continue compliance with all established financial policies</li> <li>• Recognize appropriate legal constraints</li> <li>• Consider and estimate funding amounts from all appropriate funding alternatives</li> <li>• Consider sources and uses for debt service</li> <li>• Ensure reliability and stability of identified funding sources</li> </ul>	Board Policy 12.1.0	5 Year CIP	N	N



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice <sup>[1]</sup>	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<ul style="list-style-type: none"> <li>Evaluate the affordability of the financing strategy, including the impact on debt ratios, applicable tax rates, and/or service fees</li> </ul>				
<b>Master Plans and Capital Improvement Planning</b>				
<p>A long-range Master Plan, governments utilize Capital Improvement Plans (CIP) to identify present and future needs requiring capital infrastructure. Such plans operate for a shorter duration, often three- to five year, and list the projects and capital programs planned for the community with corresponding revenue and financing sources. Paying attention to financial factors during the development of master plans allows for smoother transition of long-range plans to implementation and lessens the impact on the CIP and future operating budgets. Subsequently, to adequately guide the fiscal, operating, and land use needs of the community, finance officers should use Master Plans as a Framework for capital project requests that go into the CIP.</p>	Board Policy 13.1.0	20 Year CIP 5 Year CIP	Y	N
<p>Master Plans should provide a vision for capital project plans and investments. Master Plans provide a vision for the government that should be supported by realistic planning documents, solid financial policies targeted for the implementation of stated goals, and trends on the governments accomplishments and progress toward these goals. Such plans forecast the outlook for the government, illustrating the alignment between demand generators, capital improvement programs, and funding policies. In doing so, Master Plans help address the management factors that are critical in rating analysis and investor communication.</p>	Not incorporated	None	N	N
<p>Governments should make capital project investment decisions that are aligned to their long-range Master Plans. The list of potential projects for inclusion in the CIP comes from a variety of sources, including department requests, plans for facility construction and renovations, long-term capital replacement programs, citizen requests, neighborhood plans and projects for which grant funds are available. These projects should always be reviewed for consistency</p>	Board Policy 13.1.0	20 Year CIP 5 Year CIP	N	N



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice [1]	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<p>with the governments Master Plan(s). The CIP should be viewed as a financial blueprint that helps prioritize needs to achieve implementation of the public improvements identified in the Master Plan. The level of funding in the CIP defines the financial capacity to reach the desired goals set forth in the Master Plan.</p>				
<p>The finance officer should play an active role in the early planning process. Master Plans can be useful for projecting long-range service demand generators, facility capacity needs, and stakeholder communication. Knowledge of facility capacity needs coupled with financial policies and revenue comparisons allows for the development of a more fiscally prudent Master Plan.</p>	Not incorporated	None	N	N
<p>Financial factors should be considered as part of the development of Master Plans. The master planning process should be an in-depth analysis, incorporating the financial factors that bridge the gap between planners and finance officials. When integrating plans with financial policies, governments should consider both the costs and revenue streams. Possible revenue streams include bond programs, pay as you go alternatives, grants, impact fees, and public private partnership alternatives. Reviewing the revenue generating potential under the plan assumptions will help identify the capability to finance needed capital projects as well as any gaps in the ability to do so. Moreover, the plans vision should be balanced between the financial capacities to meet the stated goals, or at a minimum, should be balanced between the financial implications of a vision that may conflict with the jurisdiction should, at a minimum, understand the plan cost drivers, alternative scenario outcomes (from both need and revenue generating potential) and options for meeting the desired goals.</p>	Board Practice 13.2.0	1 Year CIP / Popular Report	N	N





GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice <sup>[1]</sup>	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<b>Capital Planning Policies</b>				
<p>The GFOA recommends that governments should develop and adopt capital planning policies that take into account their unique organizational characteristics including the services they provide, how they are structured, and their external environment.</p>	Board Policy 13.1.0	N/A	N	N
<p>Capital planning policies should provide, at a minimum:</p> <ul style="list-style-type: none"> <li>• A description of how an organization will approach capital planning, including how stakeholder departments will collaborate to prepare a plan that best meets the operational and financial needs of the organization.</li> <li>• A clear definition of what constitutes a capital project.</li> <li>• Establishment of a capital improvement program review committee and identification of its members (for example, the finance officer or budget officer, representatives from planning, engineering, and project management, and, as deemed appropriate, operations departments most affected by capital plans, along with a description of responsibilities of the committee and its members).</li> <li>• A description of the role of the public and other external stakeholders in the process.</li> <li>• Identification of how decisions will be made in the capital planning process including a structured process for prioritizing need and allocating limited resources.</li> <li>• A requirement that the planning process includes an assessment of the government's fiscal capacity so that the final capital plan is based on what can realistically be funded by the government rather than being simply a wish list of unfunded needs.</li> <li>• A procedure for accumulating necessary capital reserves for both new and replacement purchases.</li> </ul>	Board Practice 13.2.0	N/A	N	N



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice [1]	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<ul style="list-style-type: none"> <li>• A policy for linking funding strategies with useful life of the asset including identifying when debt can be issued and any restrictions on the length of debt.</li> <li>• A requirement that a multi-year capital improvement plan be developed and that it include long term financing considerations and strategies.</li> <li>• A process for funding to ensure that capital project funding is consistent with legal requirements regarding full funding, multi-year funding, or phased approaches to funding.</li> <li>• A requirement that the plan include significant capital maintenance projects.</li> <li>• Provisions for monitoring and oversight of the CIP program, including reporting requirements and how to handle changes and amendments to the plan.</li> </ul>				
<b>Communicating Capital Improvement Strategies</b>				
<p>The GFOA recommends that organizations develop a communications plan for public participation focused on explaining capital needs, options, and strategies and facilitating feedback in advance of any major capital program. Capital programs gain from the support of the community both to ensure that capital projects will deliver expected and desired outcomes as well as to ensure there is adequate support for investment. Organizations should consider and address the following in any communication plan on capital assets.</p> <p>Stakeholder Engagement: Communications should be directed at appropriate stakeholder audiences including:</p> <ul style="list-style-type: none"> <li>• Citizens</li> <li>• Public officials</li> <li>• Officials from other jurisdictions such as special service districts and neighboring organizations</li> <li>• Businesses</li> <li>• Community Groups / Neighborhood associations</li> </ul>	Not incorporated	N	N	N



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice [1]	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<ul style="list-style-type: none"> <li>▪ Interest groups</li> <li>▪ Staff</li> <li>▪ Regulatory Agencies (oversight authorities)</li> </ul>				
<p>Each stakeholder group may have different interests in the project and have different concerns or expectation.</p> <ul style="list-style-type: none"> <li>▪ Developing the Message</li> <li>▪ Communication of Project Information</li> <li>▪ Communication Methods</li> <li>▪ Use of Public Feedback</li> <li>▪ Monitoring, Reporting, and Accountability</li> </ul>	Was not covered	N	N	N
<b>Capital Asset Management</b>				
<p>The GFOA recommends that local, state, and provincial governments establish a system for assessing their capital assets and then appropriately plan and budget for any capital maintenance and replacement needs. This recommendation includes:</p> <p>Developing policies to guide capital asset management practices that are supported by both finance and operational/engineering expertise.</p> <p>Establishing condition/functional performance standards to be maintained for each type of capital assets.</p> <p>Evaluating existing capital assets to determine if they still provide the most appropriate method to deliver services.</p> <p>Consider developing financial policies that identify and dedicate fees or other revenue sources to help maintain the expected service levels of capital assets.</p> <p>Allocating sufficient funds in the multi-year capital plan and annual operations budget for the condition assessment determination and reporting, preventative maintenance, repair, renewal and replacement of capital assets in order to continue the provision of</p>	Board Policy 13.1.0	N	N	N



GFOA Best Practice	Board Policy/Practice Coverage	Report or Documentation to Support Best Practice <sup>[1]</sup>	Roles and Responsibilities Defined (Y/N)	Report Timing Defined (Y/N)
<p>services that contribute to public health, safety, and quality of life of public.</p> <p>Monitoring and communicating progress toward stated goals and the overall condition of its capital assets with appropriate controls to ensure the validity and accuracy of the information.</p> <p>At least once every three years, providing a "plain language" report on capital assets to elected officials and made available to the general public.</p>				

[1] See Observation No. 3 for information for how each document can be enhanced to support the capital master plan.



### III. OVERALL OBSERVATIONS AND RECOMMENDATIONS

#### Roles and Reporting

<p><b>2. Observation</b></p>	<p>Board Policy 12.1.0, Board Policy 13.1.0, and Board Practice 13.2.0 do not clearly define the District’s specific role in capital planning and budgeting as well as the roles of the Board of Trustees and District management. Additionally, the policy and practice documents are unclear as to what reporting is required, who is to report, and what/when approvals are required from the Board of Trustees.</p>
<p><b>Recommendation</b></p>	<p>We recommend that the District update the policy and practice documents to clearly detail the role of the Board of Trustees and District management as well as consider consolidating the policy and practice documents so that all information related to capital planning and budgeting can be found in one location and easily implemented.</p>

Clearly defining roles and responsibilities for District personnel and the Board of Trustees is key to ensuring that the capital planning and budgeting processes can be carried out efficiently, effectively, and in line with best practices.

During interviews, there were inconsistencies in individuals’ understandings and opinions on the Board of Trustees versus managements roles and involvement in capital planning and budgeting. As a result, it was unclear what Board reporting s required or needed and what decisions and/or actions (i.e., information only, review, approval, etc.) are to be taken at the Board level. These inconsistencies present opportunities for formalization and streamlining to increase the efficiency and effectiveness of capital planning and budgeting functions. In addition, we identified the following:

- Many individuals were not aware of when District personnel have the authority to develop and prepare the details of the capital plan as well as when District personnel have the authority to modify project planning, design, and contracts, within a given threshold, without Board of Trustees approval.
- The policy and practice documents are not well defined and lack details specific to the who, what, and how of capital planning and budgeting. Meaning, the policy and practice documents do not specifically outline who is responsible for preparing reports and the necessary capital planning and budgeting supporting documentation, for presentation to the Board of Trustees. Additionally, the documents do not detail what these reports should include, how and when reports should be presented to the Board of Trustees, and when Board approval is required (i.e., which reports require approval and at what point approval should be obtained).

The policy and practice documents should be redeveloped and restructured to clearly define the roles of the Board of Trustees and District personnel in capital planning and budgeting to specifically describe the expectations, deliverables and outcomes from each role. For example, the District should ensure that they have a master plan that contains enough details on project planning, project scope and description, funding, timeline, and required approvals, as necessary, for each phase (see Observation No. 3).



Typically, these types of policies include details specific to the expectations of each role, reporting requirements, and timelines for every phase of a capital project. This restructure could include something similar to the following example:

• **Developing a Capital Planning Process**

- **Purpose:** The first step in building a multi-year capital plan is to gain a consensus on the goals and objectives of short-, mid-, and long-term capital plan from District citizens, Board of Trustees, and District management.
- **Roles and Responsibilities:** High-level descriptions of the expected roles of each stakeholder in the capital planning and budgeting process, with specific emphasis on Board of Trustees, staff, and potentially a capital program advisory committee (see Recommendation No. 3).
- **Procedural Steps:** Common steps include performing the following:
  - **Need assessment:** The District should assess the condition of capital assets already owned, controlled, or maintained. Many times, department heads and consulting engineers complete this step. Information is obtained through the inventory process and data should include information such as:
    - Description of the capital asset
    - Name of the controlling department
    - Location, purpose, or use, acquired or constructed dated, expected life
    - Description and date of any major renovations as well as condition of the asset including a narrative of any renovations or upgrades that will be required over the period covered by the capital plan and the year in which the asset should be replaced
  - **Funding alignment:** The purpose of this step is to determine how much resources the District has and the timing for the capital plan.
  - **Project scope and definition sessions:** The District should establish specific needs and requirements for each project. See Recommendation No. 3 regarding implementing an advisory committee to act as a liaison between the Board of Trustees and District management as well as encourage community involvement.
  - **Prioritization schedules:** Criteria should be established that will be used as a guideline for prioritizing project funding. The criteria should be documented by appropriate personnel and made available to key stakeholders. The established criteria should facilitate ranking projects on a high-, medium-, or low-priority basis. High-priority projects may be those that are required by law or improve safety. Medium-priority projects may include those that (1) prevent deterioration of assets or (2) improve delivery of services. Low-priority projects may include those that (1) support delivery of a service for which there is declining demand or (2) improve quality of life but are non-essential.
  - **Process and progress meetings:** A critical part in any planning process is to determine who will be involved in project scope and establish respective roles and responsibilities. Once parties have been determined and roles set, regular meetings, as deemed appropriate, should be conducted to outline the status of the capital planning process and execution of the projects.



- **Prioritizing Capital Projects:** Board Policy 12.1.0 has prioritization thresholds laid out clearly in section 3.0, *Prioritize Capital Requests*. However, the District could better define who is responsible for preparing a potential future projects plan that could include information about long-term projects that are not already included in the District's capital plan, when those projects should be brought to the Board of Trustees' attention, and who is responsible for ultimate priority decision-making.
- **Assessing Budgetary Impacts**
  - **Purpose:** Acquisition of capital assets can have a significant impact on future budgets. A multi-year capital plan should provide accurate, reasonable estimates of each project's budgetary impact on District funds (see Observation No. 3 for further discussion on master planning).
  - **Procedural Steps:** This should include specific steps for how budgets will be developed, how impacts will be assessed and presented, what level of budget detail is required at each step of project planning (i.e., short-, mid-, or long-term plan), and if/when approvals are required for proposed budgets.
- **Financing Capital Acquisitions**
  - **Purpose:** Capital projects can consume large amounts of financial resources over time, especially when revisited several times during planning and execution. A multi-year capital plan helps manage this process by scheduling expenditures over the short-, mid-, and long-term plan (see Observation No. 3).
  - **Procedural Steps:** This section should specifically detail where financing for capital projects is typically found, when new financing is needed and how the District will accommodate, when and how District personnel will develop a funding plan, and when and how the Board of Trustees is involved when approval is required.
- **Adopting a Capital Plan and Capital Budget**
  - **Purpose:** Once all aspects of the capital plan (e.g., policies, needs, priorities, costs, and financing) have been addressed, the District can formally adopt the capital plan. The District should seek public input on at least part of the capital plan (i.e., public input may not be required for all ranges of the capital plan).
  - **Procedural Steps:** This section should specifically lay out what range of plans must be presented to the Board of Trustees and what details must be included (i.e., the further out the plan the less specific detail is required and as a project gets closer to design and execution the detail and specificity of the plan should increase). Additionally, this section should lay out what plans should have public input and what level of detail will be presented, as well as when/if public approval is required. For example, this may include instances where there are restricted funding sources for a specific use/project. In addition, as many projects start planning several years before commencing, the District should ensure defined and documented processes are in place for changes to approved projects, including when to utilize these procedures (e.g., thresholds), who is responsible for each activity, and procedures for final approval. Documentation requirements for project concept and/or design changes should include, but not be limited to, information surrounding the proposed design change, basis for design change, estimated design change revenue and cost impact, estimated schedule impact, and design change initiator and approver.



#### • **Monitoring Results**

- **Purpose:** Follow-up on project progress, budget to actual reporting, and other project monitoring reporting helps to ensure that projects remain on schedule and within budget. The District should also monitor external factors that may help anticipate changes that might impact future years of the capital plan (i.e., changes in technology or equipment becoming obsolete).
- **Procedural Steps:** This section should specify which reports are required to be prepared, how often these monitoring reports are required to be updated, and when they must be presented to the Board of Trustees. Additionally, this section should clearly state what threshold District management may approve variations to an approved plan and when Board of Trustee approval is required.

These restructured sections, whether using the examples outlined above or not, could easily combine the policy and practice documents to provide one place for Board of Trustees and District personnel to reference during the capital planning and budgeting process. Consolidating these documents would create greater clarity and connection between each policy statement (the musts and whys) and the practice document (the how to comply).

Additionally, we the District should work to specifically update the policy and practice documents to clearly detail and explain the role of the Board of Trustees and District management. Examples of Board of Trustees roles and responsibilities could include:

- Approving long-, mid-, and short-term master plans and additions or major alterations to existing facilities
- Determining the method of financing that will be used
- Approving contracts for design and construction in accordance with policies and procedures and approved master plan documents

Examples of District management responsibilities could include:

- Assessing the District's short-, mid-, and long-term needs
- Determining, in collaboration with the advisory committee (see Recommendation No. 3), what new facilities should be built or what existing facility upgrades are necessary as well as when, where, and what equipment should be purchased
- Directing the preparation of updates to the District's Capital Improvements Plan (CIP) and master plans
- Overseeing the preparation of bids and award of contracts in accordance with policies and procedures and state and local requirements
- Supervising the implementation of the District's CIP in accordance with the master plan, policy, and state and local requirements, including collaboration with architects and contractors on any new constructions or existing facility upgrades
- Supervising the preparation of all project status updates (i.e., status of project planning/execution, budget to actuals, and delays) to the Board of Trustees





## Master Planning and Advisory Committee

<b>3. Observation</b>	<p>The policy and practice documents do not address specific details related to the CIP and master budgeting and planning processes, including when Board involvement, review and approval is required, deferred maintenance considerations and what specific reports and information must be presented. In addition, the CIP and master planning reporting could be improved.</p>
<b>Recommendation</b>	<p>The District should update the existing policy and practice documents to include specific processes and procedures related to phased and detailed master planning and consider implementing an advisory committee (see Recommendation No. 3) to act as a liaison between the Board of Trustees and District management as well as encourage community involvement.</p>

The policies and practice documents assessed included some elements of the capital improvement plan (CIP) and master budgeting and planning processes. The District utilizes several reports/plans to support these processes including the One-Year CIP and "Popular Report", the Five-Year CIP, and the 20-Year CIP. However, in our assessment of the policies and practice documents, as well as the reports/plans utilized by the District to support capital planning and budgeting, we found that there were opportunities to improve and expand on the content of the policies and practice documents, as well as the content and use of the supporting reports/plans, and to implement a more efficient decision-making and reporting process through establishing an advisory committee.

### CIP Reporting

The policies and practice documents include limited details on what the CIP or a master plan should include, who is responsible for preparing the reports, for example a collaborative effort between Public Works and Finance, what is presented to the Board of Trustees for review and approval, and at what project phase those approvals are required. As a result, throughout interviews, there were inconsistencies and a lack of clarity between the Board of Trustees and staff on what the roles and responsibilities of the Board of Trustees is, as it relates to capital budgeting and planning, and varying expectations of what should be presented to the Board and when.

The "Popular Report" Excel file appears to be the primary report that is focused on for presenting the status of capital projects to the Board of Trustees. It is utilized as the District's one-year CIP and includes information such as the project description, original budget, prior year carryforward, and any adjustments or reallocation for the year.



The following table identifies what is currently included in each of the District's CIP reports as well as best practices that could be implemented to improve reporting.

Report	Currently Includes	Best Practice Recommendations
One-Year Capital Improvement Plan and "Popular Report"	<ul style="list-style-type: none"> <li>• Project Title</li> <li>• Project Description</li> <li>• Project Number</li> <li>• Original Budget</li> <li>• Prior Year Carry Forward</li> <li>• Current Year Budget</li> <li>• Projects Cancelled</li> <li>• Adjustment</li> <li>• Reallocation</li> <li>• Future Reservation Bund Balance</li> <li>• Fiscal Year Adjusted Balance</li> <li>• Fiscal Year Expenditures</li> <li>• Variance</li> <li>• Status</li> </ul>	<ul style="list-style-type: none"> <li>• Priority Level</li> <li>• Department Description</li> <li>• Project Title</li> <li>• Total Prior Year Funded/Used</li> <li>• Total Project Budget</li> </ul>
Five-Year Capital Improvement Plan	<ul style="list-style-type: none"> <li>• Department Description</li> <li>• Project Number</li> <li>• Project Title</li> <li>• Project Manager</li> <li>• Funding Source(s)</li> <li>• Fiscal Years 1-5</li> <li>• Total</li> <li>• Project Type</li> </ul>	<ul style="list-style-type: none"> <li>• Priority Level</li> </ul>
20-Year Capital Improvement Plan	<ul style="list-style-type: none"> <li>• Department Description</li> <li>• Project Number</li> <li>• Project Title</li> <li>• Project Manager</li> <li>• Funding Source(s)</li> <li>• Fiscal Years 1-20</li> <li>• Total</li> </ul>	<ul style="list-style-type: none"> <li>• Priority Level</li> </ul>

## Master Planning

Typically, we see master plans grouped into several categories; this is an example of a master plan with several categories that could be used by the District for updating and their current processes:

- Long-Range Planning
  - District personnel will identify facilities that are in need of upgrade. The District will capture basic information such as project title, project scope and description, budget estimate, timing, and other preliminary information. This high-level estimate will be presented to the Board of Trustees for review prior in the long-range (10-20 year) capital plan; however, full approval and specific details of the plan are not required at this time.



- Mid-Range Planning
  - District personnel will continue to refine the plan around mid-range projects (three-to-five year CIP), gathering additional information to refine the details, budget, and timeline of the project. The plan will be presented to the Board of Trustees for approval and official inclusion in the District's mid-range capital plan. At this time, estimates will be further refined into final estimates and ranges when the plan is reviewed and included in the short-range plan (one-year CIP). Board of Trustees approval is required for the District to begin full commitment to the project. Once the project has been approved at this point, it will remain on track to be executed. This plan should be included in Board of Trustees meeting minutes and made available for public review and comment.
- Short-Range Planning
  - This is the District's one-year CIP. At this point, District management should have close to final estimates for the budget, timeline, and project requirements before beginning the contracting process. The estimates presented at this time are still subject to change and will allow for any unknowns during the execution phase. Any approved plan that is included in the short-range CIP should not be drastically modified to reduce any unexcepted costs or delays. Additionally, projects added or removed at this time should be seriously considered for impact on the CIP and District resources prior to addition or removal. This plan should be included in Board of Trustees meeting minutes and made available for public review and comment.

## Capital Project Status Reporting

The District's current policy and practice documents do not address what reporting is required to communicate the status of projects that are ongoing or in the short-range master plan. The District's "Popular Report" has some content that could be utilized in preparing a comprehensive project status report, as it currently more aligned with capital project status report rather than a master plan. A capital project status report could include detailed information on the progress made, for each ongoing project in the District, as well as information on:

- Project description
- Project staffing
- Project status (i.e., what is completed, what is ongoing, and timeline updates)
- Budget and financial information review (high-level budgetary detail)
- Encumbered vs unencumbered funds
- Forecast timeline and expenditures by year
- What details are required from the Board of Trustees (e.g., new contracts)

In alignment with best practices, this type of a capital project status report should be presented to the Board of Trustees at least quarterly, and it should include sufficient detail so that the Board of Trustees feels comfortable with the progress and status of each project. Ultimately, streamlining and improving the status and progress reporting for capital projects will reduce the amount of time and effort spent on back-and-forth communication between District management and the Board of Trustees regarding the minute details of each project and could reduce the number of late changes made, which could result in both time and money savings for the District.

## IV. DRAFT BOARD POLICY 8.1.0, CAPITALIZATION OF FIXED ASSETS, RECOMMENDATIONS

District management requested that we complete a review of the draft Board Policy 8.1.0, *Capitalization of Fixed Assets*, which was updated in August 2021. As part of this review, we completed the following:

- Compared the draft policy to similar policies from other municipalities for completeness and attempted to identify where gaps may exist;
- Verified whether prior consulting report audit findings had been closed, including updates for GFOA best practice implementation and GASB and whether these were tailored to the specific needs of the District; and,
- Provided feedback based on our expertise and best practices.

Based on our review of the updated Board Policy 8.1.0, the District has consolidated Board Policy 8.1.0, Board Policy 9.1.0, and Board Practice 2.9.0 into one more in-depth policy document. This approach is consistent with the recommendation provided in Observation No. 2 above. Additionally, the updated policy appears to have incorporated the applicable GFOA best practices and GASB Codification.

The current draft of the policy discusses the classification of capital assets, capitalization thresholds, cost basis and useful lives, and the criteria for capitalization; however, it does not discuss the accumulated depreciation of capital asset additions and disposals. Additionally, while the updated Board Policy 8.1.0 is significantly improved, it lacks specific details around defining the process for capitalization, including who is responsible for each activity, including not specifically outlining who is responsible for completing capitalization of fixed assets, who reviews additions and disposal of fixed assets, and whether any reporting is prepared and presented to District management and/or the Board of Trustees. The District should review the current draft policy and compare it to other capitalization policies (examples to be provided) when making final updates to the draft.

## APPENDIX A: LIST OF INTERVIEWEES

The Board of Trustees members and District management and other staff interviewed during this assessment are listed in the following table.

Individual	Role	Interview Date
Tim Callicrate	Board of Trustees, Chairman	8/3/2021
Michaela Tonking	Board of Trustees, Treasurer	8/12/2021
Sara Schmitz	Board of Trustees, Secretary	8/4/2021
Kendra Wong	Board of Trustees Member	8/12/2021
Indra Winquest	General Manager	7/29/2021
Paul Navazio	Director of Finance	7/29/2021
Martin Williams	Controller / Accounting Manager	8/3/2021
Diana Robb	Accountant (CIP / Fixed Assets)	8/3/2021
Brad Underwood	Public Works Director	9/2/2021
Kate Nelson	Public Works, Engineering Manager	9/2/2021
Ronnie Rector	Public Works, Contracts Administrator	9/2/2021
Samantha Kurashewich	Public Works	9/2/2021

*Note: We were unable to contact Matthew Dent for interview during the period of this assessment.*



**Master Services Agreement Statement of Work  
CONSULTING SERVICES**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

AMENDED: AUGUST 13, 2021  
(Supersedes Scope of Work dated June 8, 2021)

This Statement of Work ("SOW") is issued pursuant to the Master Services Agreement (the "MSA" or "Agreement") between Moss Adams and you. This SOW incorporates all terms and conditions of the Agreement as if fully set forth herein. Any term not otherwise defined shall have the meaning specified in the Agreement.

**Scope of Services:**

Based on our understanding of Incline Village General Improvement District's (District) needs and recommendations from the Capital Program Assessment Report and the Evaluating Certain Accounting and Reporting Matters Report, we have developed the approach presented below to assist the District in evaluating and updating/developing select policies and procedures (P&Ps). This project will focus on P&Ps related to three key areas which are (1) Capital Planning (Policy 12.1), (2) Capital Budgeting (Policy 13.1), and (3) Capital Expenditures (Practice 13.2), to support addressing recommendations provided in the capital program assessment project performed in 2020.

- 1) **Phase One – Information Gathering**: At project initiation, we will evaluate existing policies and procedures covering these three areas, including the relevant portions of the Board Policies, Board Practices, and the Accounting Procedures / Financial Practices internal procedures, as well as the current updates to any of these documents that are being drafted/proposed internally. We will also identify District personnel involved in these three areas and significant stakeholders (including members of the Board of Trustees and Audit Committee) that could provide input and develop an interview schedule. For each of the three areas (Capital Planning, Capital Budgeting, and Capital Expenditures) we will conduct in-depth interviews with employees and stakeholders identified, likely in group settings, to gain an understanding of:
  - a. The processes and procedures currently in place including the flow of information, reviews, and approvals;
  - b. What is working well or not working with the current process, structure and overall function;
  - c. Where inefficiencies may exist, or improvements could be made;
  - d. What systems, reports, forms, or other tools are used; and;
  - e. Any other significant input for the area.
- 2) **Phase Two – Recommendations**: We will utilize the information gained in Phase One above to assess the current processes and controls. We will evaluate relevant functions for alignment with generally accepted accounting principles (GAAP), best practices, and a solid internal control environment. We will identify opportunities for improvement, areas for incorporation of recommendations from the Capital Program Assessment Report and the Evaluating Certain Accounting and Reporting Matters Report, and areas where efficiency or effectiveness could be increased. We will present all recommendations to management, by 12.1, 13.1 and 13.2 policy area, for consideration. We will rely on Management to determine how our specific recommendations for 12.1, 13.1, and 13.2 need to be incorporated and/or cross-referenced within other IVIGID policy documents to prevent potential duplication, conflicts, or gaps between policy documents.
- 3) **Phase Three – P&P Update/Development**: Based on decisions made by management during Phase Two above and based on the knowledge gained in phase one, we will define an approach to assist the District in updating/drafting the new policies specific to 12.1, 13.1, and 13.2. the existing policy and procedure documents related to these three areas. Our services may include providing example policies or sections of policies and reviewing and policies drafted by management.

In addition, we will review the Capitalization Policy currently being updated/drafted by management and provide feedback and recommendations, as appropriate, to support addressing recommendations provided in the capitalization project performed in 2020.

We will perform the services in accordance with Standards for Consulting Services established by the American Institute of Certified Public Accountants. Accordingly, we will provide no opinion, attestation, or other form of assurance with respect to our work or the information upon which our work is based. The procedures we will be performing will not constitute an examination or a review in accordance with generally accepted auditing standards or attestation standards.

**Management Responsibilities:**

Our professional standards require that we remain independent with respect to our attest clients, including those situations where we also provide nonattest services such as those identified in the preceding paragraphs. As a result, Client management must accept the responsibilities set forth below related to this engagement:

- Assume all management responsibilities.
- Oversee the service by designating an individual, preferably within senior management, who possesses skill, knowledge, and/or experience to oversee our nonattest services. The individual is not required to possess the expertise to perform or reperform the services.
- Evaluate the adequacy and results of the nonattest services performed.
- Accept responsibility for the results of the nonattest services performed.

It is our understanding that Mr. Paul Navazio, Director of Finance, has been designated by the District to oversee the nonattest services and that in the opinion of the District is qualified to oversee our nonattest services as outlined above. If any issues or concerns in this area arise during the course of our engagement, we will discuss them with you prior to continuing with the engagement.

**Your Responsibilities:**

You are fully responsible for your financial statements, including the establishment and maintenance of adequate records and effective internal controls over financial reporting. Moss Adams assumes no responsibility to provide you with assurance about the accuracy of financial statements, or whether such financial statements are free of misstatements due to fraud or in compliance with applicable laws or regulations.

**Responsibility for Financial Statements:**

You are fully responsible for your financial statements, including the establishment and maintenance of adequate records and effective internal controls over financial reporting. Moss Adams assumes no responsibility to provide you with assurance about the accuracy of financial statements, or whether such financial statements are free of misstatements due to fraud or in compliance with applicable laws or regulations.

**Charges for Services:**

We estimate that our fees for these services will not exceed \$40,000. You will also be billed for expenses, if applicable.

Our timing will be mutually agreed upon with management; however, we are prepared to begin the project shortly after the contract is executed. Additional services, extended delays, and out of scope work will be billed at our standard hourly rates. Expenses will be billed separately at cost.


The efficient and timely completion of the Services is based on the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. If we find that significant additional time is likely to be necessary to complete our Services, we will discuss it with you and arrive at a new fee estimate before we incur significant additional fees or costs.



This SOW is effective as of the date set forth above.

**ACCEPTED AND AGREED:**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

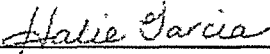
Signature: 

Print Name: Indra Winquist

Title: General Manager

Date: 8/16/2021

**MOSS ADAMS LLP**

Signature: 

Print Name: Halie Garcia

Title: Director

Date: August 13, 2021

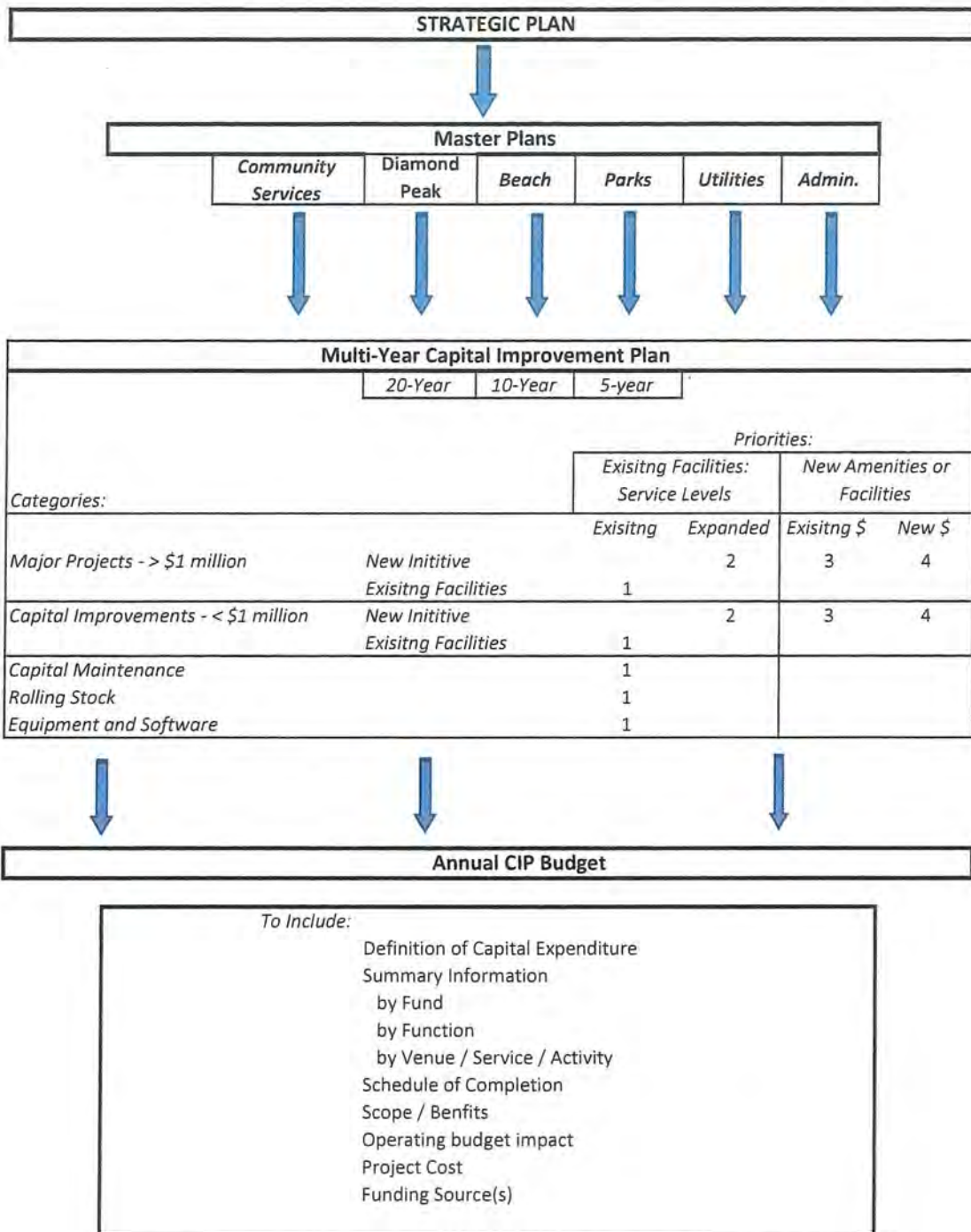


**POLICY UPDATE:**  
**CAPITAL PROJECT PLANNING, BUDGETING AND REPORTING**

**NEXT STEPS**

- Capital Planning Flowchart
- Capital Project Roles and Responsibilities
- Capital Project Reporting Framework

## MULTI-YEAR CAPITAL PLANNING FLOW CHART



### CAPITAL PROJECT DELIVERY

*Authority / Roles / Responsibilities*

*Per CURRENT Board Practice (13.2.0)*

Project Phase:	CIP Capital Program Review Committee			NEW
	Board of Trustees	General Manager	Project Manager	Capital Program Advisory Committee
Definition	<i>Preparation of Capital Project Data Sheet; approval of Data Sheet constitutes "defined" project.</i>			
	Receive project definitions as part of capital Improvement Project Vudget submittal	Approve Capital project definitions	Prepare accurate and up-to-date Capital Project Data Sheet	
Planning	<i>Developing documents that identify location and function of projects, in relation to other projects and existing facilities; approval of project plan document means project has been "planned."</i>			
	1) Define general goals, constraints and direction. 2) <b>Award and execute planning contracts</b> 3) Review and approve final plan.	Ensure plans are coordinated with Multi-year Capital Improvement Plan 1) Approve planning scope 2) <b>Approve RFP's</b> 3) Approve planning method and team	1) Define specific objectives, criteria and scope 2) Prepare RFP and solicitation process 3) Recommend approval of planning contracts 4) Coordinate project with public, staff and GM 5) Review and approve progress reports 6) Make substantive and procedural decisions during the planning process 7) Recommend preferred alternatives and final plans to GM and Board	
Feasibility	<i>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 of a feasibility report means the project has been "justified."</i>			
	Ensure feasibility of capital improvement projects prior to design and construction. 1) Determine when a feasibility study is needed 2) <b>Award and execute consulting contracts.</b> 3) <b>Review and accept final "CIP Budget"</b>	1) Review and approve study scope 2) <b>Approve RFP on consulting contracts</b> 3) Approve study methods and team.	1) Define specific objectives, criteria and scope 2) Prepare RFP and solicitation process 3) Recommend approval of study contracts	
Scheduling	<i>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 a Long-term Financial Plan and authorized for expenditure through a specific fiscal year's Capital Budget. Inclusion of a project within an approved Multi-Year Capital Improvement Plan means the project has been "scheduled."</i>			
	Prioritization and prudent investment of capital assets. 1) <b>Review and approve Multi-Year Capital Improvement Plan</b> 2) <b>Approve project amendments and substitutions, according to District purchasing policies.</b>	Validate scheduling in terms of sound financial planning. 1) <b>Review, revise and recommend capital improvement projects to the Board.</b>	Adequacy of identifiable and predictable financing resources. 1) Analyze alternative financing schemes and prepare capital financing program coordinated with CIP budget and Multi-Year Capital Plan	

**CAPITAL PROJECT DELIVERY**

*Authority / Roles / Responsibilities  
Per CURRENT Board Practice (13.2.0)*

Project Phase:	CIP Capital Program Review Committee			NEW
	Board of Trustees	General Manager	Project Manager	Capital Program Advisory Committee
<b>Funding</b>	<p><i>The process by which funds are identified and set aside to underwrite capital costs. Identification of predictable financing resources or inclusion of a project in a multi-project pool of resources means the project has been "funded."</i></p>			
	<p>Establish availability of appropriate, identifiable predictable financing resources. <b>(Approve) Increase and decrease funding level.</b></p>	<p>Approve recommendations for project to proceed and increases in project financing resources beyond levels identified in Capital Project Report.</p>	<p>Administration of project finances. 1) Produce periodic report on capital project financing resources, obligations and expenditures. 2) Recommend periodic action to establish, increase, decrease or close-out financing resources. 3) Consider impact of capital project on CIP budget and Multi-Year Plan.</p>	
<b>Design / Specifications</b>	<p><i>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."</i></p>			
	<p>General oversight of design and specifications. 1) <b>Award and execute design contracts per NRS.</b> 2) <b>Accept regulatory permit conditions on projects over \$50,000..</b></p>	<p>1) Approve design methods and team 2) Provide guidance to project manager during design. 3) <b>Review and approve final design/specs on projects.</b> 4) <b>Review and accept regulatory permit conditions.</b></p>	<p>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 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.</p>	

**CAPITAL PROJECT DELIVERY**

*Authority / Roles / Responsibilities  
Per CURRENT Board Practice (13.2.0)*

Project Phase:	CIP Capital Program Review Committee			NEW
	Board of Trustees	General Manager	Project Manager	Capital Program Advisory Committee
<b>Construction/ Acquisition</b>	<i>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."</i>			
	General oversight of contract awards, major payments and acceptance of capital assets constructed or acquired	Ensure contracts and request for major payments submitted to the Board for approval meet requirements of CIP budget.	1) Recommend award and execute construction/acquisition contracts. 2) Recommend approval of change orders 3) Recommend release of retention to GM. 4) Recommend approval of final payment. 5) Coordinate final contract preparation 6) Establish and administer inspection and testing. 7) Supervise Construction Representative. 8) Serve as District's representative to contractor. 9) Approva all shop drawings; 10) approval all requests for equals; 11) approve all certificates of payment.	
	1) Award and execute construction/acquisition contracts	1) Approve change orders cumulatively not exceeding 10% of construction contract or \$50,000.		
	2) Approve change orders cumulatively exceeding 10% of construction contract or \$50,000, whichever is greater	2) Upon substantial completion, approve release of retention for construction projects. 3) Accept warranty report		
<b>Close-Out</b>				

## DRAFT CAPITAL PLANNING, BUDGETING AND CIP PROJECT REPORTING FRAMEWORK

	GM	Senior Mgmt.	Finance	PW / Engineering
<b>Strategic Plan</b>	x	x		

*Comprehensive Strategic Plan update every two-years - coincides with Board term.*

*Adopted: February (odd years)*

*Bi-annual status report - progress on achieving budgeted initiatives*

*July / August*

*Jan. / Feb.*

<b>Master Plan</b>	x	x	x	x
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Major Facility Master Plan documents should be comprehensively updated every \_\_\_ years

Current service levels / unmet needs / potential facility improvement projects / cost

Consideration of alternative financing strategies

Master Plan updates

Project-specific updates: Cost estimates, schedules, funding sources

Consider more frequent facility (condition) assessment report for major venues/facilities

Recreation Center

Chateau / Aspen Grove

Golf Course Facilities

Beach Facilities

Diamond Peak Facilities

<b>Multi-Year Capital Plan</b>	x	x	x	x
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High-level 20 year CIP plan for Major Capital projects and Major Facilities / Venues

Develop expanded 10-year Capital Improvement plan for all major infrastructure and capital assets

with focus on Five-Year Capital Improvement Plan (with identified funding sources)

Prepare Companion Multi-Year Financing Plan, with identified funding sources / financing strategies.

By Venue / Fund:

*Major Projects - > \$1 million*

*Capital Improvements - < \$1 million*

*Capital Maintenance*

*Rolling Stock*

*Equipment and Software*



**DRAFT CAPITAL PLANNING, BUDGETING AND CIP PROJECT REPORTING FRAMEWORK**

	GM	Senior Mgmt.	Finance	PW / Engineering
<b>Annual CIP Budget</b>	x	x	x	x

Formal approval of fiscal year Capital Budget, to include:  
 Project scope, definiton and benefits  
 Updated project cost estimates, phases and schedule  
 Formal cost estimate / funding authorization for Year 1 of Multi-Year Capital Plan

Quarterly Popular CIP Status Report - Nov. / Feb. / May / Aug.  
 Expenditures vs. fiscal year budget (Q1, Q2, Q3, Q4)  
 Reflects changes in approved budget (augmentations, reduction, re-allocation)

Individual contracts for planning, design, construction /acquistion require subsequent Board approval per District Policy and Purchasing procedures.  
 Change order authorization to be established with each applicable contract award.

<b>Capital Project Status Report</b>		x	x	x
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Major Projects: Over \$1,00,000 *PLUS* Board Priority Projects  
 Monthly CIP Project Status Reports  
 Detailed project status report covering significant activity  
     Progres report - work completed, next steps  
     Phase status - project milestones through planning, feasibility, desing and construction  
     Cost Estimates - Approved; updates  
     Project expenditures  
         Fiscal year-to-date  
         Project-to-date  
     Summary of Board actions/approvals  
     Planned / scheduled Board actions (upcoming)

<b>Project Close-out Report</b>		x	x	x
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Final project reporting  
 Acceptance of capital asset constructed / acquired  
 Establishment of capital deprecation schedule, based on final capitalized costs  
 Project objective accomplished  
 Lessons learned

**BACKGROUND INFORMATION**  
**EXISTING BOARD POLICIES & PRACTICE**

- Policy 12.1.0 – Multi-Year Capital Planning
- Policy 13.1.- - Capital Project Budgeting
  - Practice 13.2.0 - Capital Expenditures



## 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 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.



## 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.



## Capital Planning Capital Expenditures Practice 13.2.0

- 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  
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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



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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



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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.





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**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



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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



## **Capital Planning Capital Expenditures Practice 13.2.0**

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  
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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.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Update to Selected Board Policies and Practices

**DATE:** January 12, 2022

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### **I. RECOMMENDATION**

Staff recommends that the Board of Trustees review, discuss and possibly take action to approve the following updates to selected Board Policies and Practices:

- 1) Approval of Board Policy 7.1.0 - Appropriate Level of Reserves  
*Replaces existing Board Policy 7.1.0 and Practice 7.2.0*  
*Replaces existing Board Policy 19.1.0 and Practice 19.2.0*
- 2) Approval of Board Policy 8.1.0 - Capitalization of Fixed Assets  
*Replaces existing Board Policy 8.1.0 and*  
*Replaces Board Policy 9.1.0 and Board Practice 2.9.0*
- 3) Approval of Board Policy 18.1.0 – Central Services Cost Allocation Plan  
*Replaced existing Board Policy 18.1.0 and Board Practice 18.2.0*

### **II. BACKGROUND**

The Board of Trustees and General Manager have identified the need to update Board policies, procedures and practices as a priority initiative. Specific policies have been identified by the Board of Trustees, third-party review of District policies and practices, management's review of internal controls as well as and during the course of Board budget workshops.

Staff identified the priority areas for review of selected Board Policies and Practices with a focus on those policies/practices with direct implications for Staff's work in the development and implementation of the District's annual budget.

A status report was presented to the Board of Trustees at their meeting of April 29, 2021 which outlined the approach to updating selected Board Policies and Practices. Initial drafts of selected Board policy updates were presented to the Board of Trustees at their meetings of October 13, 2021, and updated draft policies, incorporating Board feedback, were also presented as part of the December 14, 2021 budget workshop.

<b>Policy – Focus Area</b>	<b>Initial Draft</b>	<b>BOT Review</b>	<b>Target Approval Date</b>
<b>Policy 7.1.0 - Appropriate Level of Reserves</b> <i>Replaces: Policy 7.1.0 and Practice 7.2.0 - Fund Balance Policy 19.1.0 and Practice 19.2.0 – Working Capital</i>	Oct. 2021	Dec. 2021	January 2022
<b>Policy 8.1.0, - Capitalization of Fixed Assets</b> <i>Replaces: Board Policy 8.1.0 – Capitalization Thresholds Board Policy 9.1.0 and Board Practice 2.9.0 – Useful Life</i>	Oct. 2021	Dec. 2021	January 2022
<b>Policy 18.1.0 – Central Services Cost Allocation Plan</b> <i>Replaces: Policies 18.1.0 and Practice 18.2.0 – Central Services Cost Allocation Plan</i>		Dec. 2021	January 2022
Policy 6.1.0 Adoption of Financial Practices		Dec. 2021	February 2022
6.1.2.1 - Revenues/Pricing Policies			
Policies 12.1.0 and 13.1.0 – Capital Project Planning and Capital Budgeting		Jan. 2022	February 2022

**III. DISCUSSION**

This memo provides the Board of Trustees with recommended updates to the following current Board Policies and Practices:

- Policy 7.1.0 / Practice 7.2.0 - Fund Balance
- Policy 19.1.0 / Practice 19.2.0 – Working Capital
- Policies 8.1.0, Capitalization Thresholds
- Policy 9.1.0 / Practice 2.9.0 - Useful Life of Capital Assets
- Policy 18.1.0 / Practice 18.2.0 – Central Services Cost Allocation Plan

The proposed policy updates have been developed based on a review of best practices and feedback from outside consultants.

Additional refinements and edits have been incorporated into the proposed policies based on feedback from the Board of Trustees from the December budget workshop. These revisions are highlighted in RED in the policy documents.

#### **IV. FISCAL ANALYSIS**

There is no direct fiscal (budgetary) impact from the recommendations contained in this memorandum; however, each of the proposed policies will inform development of the District's annual budget and long-term financial planning.

##### **Attachments:**

- 1) Proposed Update: Board Policy 7.1.0 – Appropriate Level of Reserves
- 2) Proposed Update: Board Policy 8.1.0 – Capitalization of Fixed Assets
- 3) Proposed Update: Board Policy 18.1.0 – Central Services Cost Allocation Plan
- 4) Background – Existing Board Policies and Practices
  - Board Policy 7.1.0 and Practice 7.2.0
  - Board Policy 19.1.0 and Practice 19.2.0
  - Board Policy 8.1.0
  - Board Policy 9.1.0 and Practice 2.9.0
  - Board Policy 18.1.0 and Practice 18.2.0

**Budgeting and Fiscal Management**  
**Appropriate Level of Reserves**  
**Policy 7.1.0**

*(Replaces Policy 7.1.0 and 19.1.0 and Practice 7.2.0 and 19.2.0)*

**POLICY.** This policy establishes the minimum level of reserve funding to be maintained by the District within the fund balance of its governmental funds and net position of its proprietary enterprise funds. The policy further provides for the conditions under which reserve funds may be utilized, and a timeline for replenishment of reserve funds, when utilized

**1.0 Purpose.** The District desires to maintain prudent reserves for each of its major funds, consistent with best practices, to guard against the financial impacts associated with economic cycles, revenue fluctuation, and unanticipated emergencies and/or mandates. Major funds include the General Fund, Utility Fund, Community Services Fund and Beach Fund.

In addition, this policy will also establish appropriate level of working capital to be maintained within its enterprise funds in order to meet its cash flow requirements related to operations and maintenance, contractual obligations, capital program expenditures and debt service.

**2.0 Target Reserve Levels**

**2.1 General Fund Reserves.** The policy of the District shall be to maintain a target fund balance within the General Fund equal to 15% of annual budgeted expenditures (less transfers and debt), to provide for economic uncertainty, fluctuations in General Fund revenues and unforeseen events that may require of unbudgeted expenditures.

Of this amount, 5% is designated as a reserve for economic uncertainty in the event that general fund revenues received within the fiscal year fall short of the amounts assumed in the approved budget.

An additional 10% is to be designated as an emergency reserve to cover unanticipated expenditures resulting from emergencies or unanticipated mandates.

In no case shall the fund balance for the District's General Fund fall below the 4% of expenditures required under Nevada Administrative Code Section 354.

*The target reserve level established for the District's General Fund shall*



*be reviewed annually.*

**2.2 Enterprise Fund Reserves.** The policy of the District shall be to maintain target levels of reserves within the Unrestricted Net Position of each of its enterprise funds (excluding Internal Service Funds), as follows:

**2.2.1 Target Reserve Levels**

Operating Reserve Target: 25% of annual budgeted operating expenses (*excluding depreciation and debt*).

Capital Reserve Target: 1 year of 3-year average annual budgeted depreciation.

Debt Reserve Target – The District’s approved annual budget will maintain required debt coverage ratios for all existing debt. In addition, should the District issue any variable-rate debt obligations, an additional debt reserve shall be established at a level equal to one year’s interest expenses related to variable-rate debt.

*The target reserve levels established for each of the District’s enterprise funds shall be reviewed annually.*

**2.2.2 Internal Services Funds.**

Internal Service Funds (Engineering, Buildings, Fleet) are intended to be self-funding business-type activities supporting internal customers. At year-end, adjustments are made to user charges to ensure fund revenues and expenditures are balanced. As such, operating reserves are not required to be maintained.

**2.3 Other Designations.** The Board of Trustees may designate additional fund balances for specific purposes, which are to be considered *in addition to the reserve levels established under this policy.*

**3.0 Working Capital.** The District will establish target levels of working capital that should be maintained within its enterprise funds in order to meet its cash flow requirements related to operations and maintenance, contractual obligations, capital program expenditures and debt service.

**3.1. Target Level of Working Capital:**

Working Capital Target = 90-days operating expenses (*inclusive of depreciation and interest expense*).

Working Capital serves primarily as a measure of fund liquidity and, as such, should be viewed as a component of, and not incremental to, the target reserves levels otherwise established by this policy.

#### **4.0 Appropriate Use of Reserves**

The targeted level of reserves established by Board policy serve to address significant short-term issues, including unexpected revenue shortfalls, higher than anticipated expenditures, or unforeseen emergencies.

It is the intent of the Board of Trustees to limit the use of reserves to address unanticipated, non-recurring needs. Fund balances should not be applied to recurring annual operating expenditures. Fund balances may, however, be applied buffer the impacts of a loss or reduction in revenues to allow time for the District to restructure its operations, but such use will only take place in the context of a Board-approved long-term financial plan.

#### **5.0 Excess Unrestricted Fund Balance or Net Position**

At the end of each fiscal year, the Finance Department will report on the audited year-end budgetary fiscal results. Should actual revenues exceed expenditures, including contractual obligations and carryforward items, a year-end surplus shall be reported

Any year-end operating surplus which results in unrestricted fund balances or unrestricted net position in excess of the targeted reserve levels established by the policy, shall be deemed available for allocation to specific needs, subject to Board action.

Priorities for possible allocation of available funds in excess of established target reserve levels include:

- 1) Payments toward unfunded liabilities, deferred maintenance and asset replacement.
- 2) Transfer to other funds, as deemed appropriate, to offset year-end deficits within those funds.
- 3) Allocation to capital projects with shortfalls in funding sources and/or to provide matching funds for awarded grants.
- 4) Re-appropriation within the subsequent year's operating budget to provide for one-time, non-recurring needs.

#### **6.0 Replenishment of Reserves**

If the any of the District's reserve balances are required to be drawn-down below

the minimum level established by this policy, a plan will be developed and implemented to replenish reserves. Replenishing reserves will be a priority use of one-time resources, and minimum reserve balances will be restored within a maximum of two fiscal years.

### 7.0 Utility Rate Stabilization Fund

The District may establish a Utility Rate Stabilization reserve intended to mitigate potential future year’s water and sewer rate adjustments necessary to meet operating, capital and debt obligations of the District’s Utility Fund.

Consideration for establishing an appropriate Utility Rate Stabilization Fund should be made in conjunction with development of a periodic multi-year Utility Rate Study as well as annual utility rate adjustments.

Factors in determining whether, and to what extent, a Utility Rate Stabilization fund is warranted should include:

- Managing long-term utility rates to avoid excessive rate increases in any single year (example = in excess of 2.5-times CPI)
- Mitigating the rate impacts associated with financing significant one-time capital projects
- Mitigating the potential impacts associated with significant fluctuations in charges for service revenues, beyond those associated with normal business cycles (example – mandated water conservation protocols).

### 8.0 Other Classifications

The District will apply other classifications and accounting standards under GASB 54 including the use of Non-spendable, Restricted, Committed, Assigned, Unassigned and Unrestricted when presenting either a Statement of Net Assets or other forms of fund balance in its financial reports.

<u>Governmental Funds</u>	<u>Proprietary (Enterprise) Funds</u>
Non-Spendable	Net Investment in Capital Assets
Restricted	Restricted
Committed	Unrestricted
Unassigned	Designated
Unreserved Fund Balance	Operating Reserve
Reserve (per Policy)	Capital Reserve
	Debt Reserve
	Other
	Undesignated

**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 (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:

Asset Class	Years
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.*

**5.0 Criteria for Capitalization of Fixed Assets**

- 5.1. Capital projects will be capitalized if they meet one of the following criteria:
  - o The project is creating a new asset for the District
  - o The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
  - o Significantly increases the service capacity of the asset
- 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:

- Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
- Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized **if it meets criteria for capitalization (5.1)**.
- Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:
  - 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.
  - 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.

## 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)*



**Budgeting and Fiscal Management**  
**Adoption of Central Service Cost Allocation Plan**  
**Policy 18.1.0**

**POLICY.** The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

- 0.1 Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
- 0.2 This Policy and related Practice can only be modified by a non-consent agenda item during a regular meeting of the Board of Trustees.

The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's Enterprise Funds.

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

**Practice categories that should be considered for development, adoption and regular review are as follows:**

- 1.0 Costs Allowed
- 2.0 Allocation Method
- 3.0 Billing rates for services provided

Effective for the year ended June 30, 2021 upon acceptance by the Board of Trustees





**Budgeting and Fiscal Management**  
**Adoption of Central Service Cost Allocation Plan**  
**Policy 18.1.0**

**1.0 COSTS ALLOWED**

- 1.0.1 Costs will be determined in accordance with generally accepted accounting principles and approved by the Board of Trustees as part of the annual budget process, including any budget augmentation.
- 1.0.2 Costs incurred by a department, division or Fund specifically associated with their activities and operation will be Direct Costs to those departments, divisions or Funds.
- 1.0.3 Costs incurred for a common or joint purpose, benefitting more than one objective, will be considered Indirect Costs. These Indirect Costs must be necessary and reasonable for proper and efficient performance and administration.
- 1.0.4 Costs incurred may include, without limitation:
  - 1.0.4.1 Legislative costs for the Board of Trustees
  - 1.0.4.2 Legal Costs
  - 1.0.4.3 General Administration
  - 1.0.4.4 Emergency Services
  - 1.0.4.5 Public Relations
  - 1.0.4.6 Property Management
  - 1.0.4.7 Grants Management
  - 1.0.4.8 Contract, Procurement and Accounts Payable
  - 1.0.4.9 Grounds and Building Maintenance
  - 1.0.4.10 Budgeting, Accounting, Payroll and Audit
  - 1.0.4.11 Human Resources and Risk Management
  - 1.0.4.12 Information Technology and Communications
  - 1.0.4.13 Warehouse and Storage

Effective for the year ended June 30, 2021 upon acceptance by the Board of Trustees



**Budgeting and Fiscal Management  
Adoption of Central Service Cost Allocation Plan  
Policy 18.1.0**

1.0.5 Applicable Credits

1.0.5.1 Applicable Credits will reduce the total costs allowed, when the credit relates directly to a transaction included in total costs.

1.0.6 Costs allowed should be deemed reasonable, ordinary and necessary for the operation of an Enterprise Fund.

**2.0 ALLOCATION METHOD**

2.0.1 The District's Proprietary Funds include both Enterprise and Internal Service Funds. The Internal Service Funds have and will continue to develop specific billing rates for services based on individual units of service to each department, division or Fund. Enterprise Funds will be billed an annual allocation of Indirect Costs Allowed, net of applicable credits, as evidenced by the adopted budget. The General Fund and Internal Service Funds be allocated a portion of these costs, but will not be billed, as it would only add a layer to recalculating their related rates and charges to the other funds.

2.0.2 The proportion of the allocation will be based on budget data in the form of statistics or amounts:

2.0.2.1 –Eighty percent (80%) of Budget and Accounting central overhead costs, net of credit for interest earnings, are to be allocated on the basis of Services and Supplies expenses, by fund.

2.0.2.2 – Human Resources, Payroll and twenty percent (20%) of Budget and Accounting costs are to be allocated on the basis of a blended rate of budget full-time equivalent

Effective for the year ended June 30, 2022 upon acceptance by the Board of Trustees  
Adopted January \_\_, 2022



**Budgeting and Fiscal Management**  
**Adoption of Central Service Cost Allocation Plan**  
**Policy 18.1.0**

positions, wages and benefits.

- 2.0.3 The basis of the allocation will be scheduled in support of current rates and be presented to the Board of Trustees in conjunction with establishing the Operating Budget for each fiscal year.
- 2.0.4 The Allocation Method for each Cost will be appropriate in relation to the cost's objective or measurement.

**3.0 BILLING RATES**

- 3.0.1 Monthly billings will be recorded and paid from the Enterprise Funds to the General Fund, based on actual expenditures incurred. The off-set to the charges billed to the Enterprise Funds will be recorded as an off-set to General Fund expenditures.
- 3.0.2 The June billing each year, shall be adjusted such that the total charges to the Enterprise Funds, for the fiscal year ending that respective June, does not exceed the actual allowed incurred costs net of actual applicable credits. The District may bill less than the budgeted total for a fiscal year, but in no case can the total billing exceed the total approved with the adoption of the District Annual Operating Budget for that fiscal year, including any Board approved amendments or budget augmentation.
- 3.0.3 Payment for billings will be considered completed by an entry in the general ledger for the District, through the Cash Clearing Fund, with appropriate amounts posted to the General Fund and the respective Enterprise Fund(s).

Effective for the year ended June 30, 2022 upon  
acceptance by the Board of Trustees  
Adopted January \_\_, 2022

**Background:**  
**Existing Board Policies and Practices**

**Policy 7.1.0 - Fund Balances**

**Practice 7.2.0 – Fund Balances**

**Policy 19.10 – Working Capital**

**Practice 19.2.0 – Working Capital**

**Policy 8.1.0 Capitalization of Fixed Assets**

**Policy 9.1.0 – Useful Life of Fixed Assets**

**Practice 2.9.0 – Useful Life of Fixed Assets**

**Policy 18.1.0 Central Services Cost Allocation Plan**

**Practice 18.2.0 – Central Services Cost Allocation Plan**



## **Budgeting and Fiscal Management Appropriate Level of Fund Balance Policy 7.1.0**

**POLICY.** The District will maintain a formal practice on the level of Fund Balance that should be maintained in the General and Special Revenue Funds.

The adequacy of Unassigned Fund Balance in the General Fund should be assessed based upon the District's own specific circumstances. (Nevertheless, the Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain Unassigned Fund Balance in their General Fund of no less than five to fifteen percent of regular General Fund operating revenues.) The Nevada Administrative Code (NAC 354.650) requires a budgeted fund balance of 4%, based on the actual expenditures of the General Fund's previous fiscal year.

Building "stabilization arrangements" in the General Fund is an acknowledged purpose in response to revenue shortfalls and unanticipated expenditures.

The District employs the term "fund balance" to describe the net position of governmental funds calculated in accordance with Generally Accepted Accounting Principles (GAAP) at the individual fund level. Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis. In both cases, fund balance is intended to serve as a measure of the financial resources available for use in a governmental fund type.

Financial reporting distinguishes restricted fund balance from unassigned and unrestricted fund balance. Typically, only the latter is available for spending. A "stabilization arrangement" indicates a designated portion of unassigned or unrestricted fund balance is subject to an action by the governing body concerning the use of that amount.



**Budgeting and Fiscal Management  
Appropriate Level of Fund Balance  
Practice 7.2.0**

**RELEVANT POLICIES: 1.1.0 Strategic Planning, 7.1.0 Appropriate Level of Fund Balance, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting, 14.1.0 Debt Management**

**PRACTICE.** It is the practice of the Incline Village General Improvement District, hereinafter referred to as the District, to maintain Fund Balance in the General Fund and each governmental or proprietary fund type in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

**1.0 SCOPE**

This Practice shall apply accounting principals as forth in Governmental Accounting Standards Board (GASB) Statement 54 considering the unique characteristics of the District. To that end the following measurements will apply to each fund or type:

**General Fund**

The General Fund must meet the minimum balance requirements under Nevada Administrative Code Section 354.

**Proprietary Fund Types:**

Measurements of target fund balances with Stabilization Arrangements:

Community Services .....Operations - 25% of operating expenses  
Debt Service - One year's payments  
Capital Expenditure – 1 year of a 3 year average depreciation

Beach Enterprise .....Operations - 25% of operating expenses  
Debt Service - One year's payments  
Capital Expenditure – 1 year of a 3 year average depreciation



**Budgeting and Fiscal Management  
Appropriate Level of Fund Balance  
Practice 7.2.0**

Utilities .....Operations - 25% of operating expenses  
Debt Service - One year's payments  
Capital Expenditure – 1 year of a 3 year average  
depreciation  
  
Internal Services.....Operations - 25% of operating expenses

**Governmental Activities:**

Workers Compensation .....SIR - Stated Deductible

Operating expenses for these calculations do not include depreciation or interest expense since they are covered by separate definitions.

**2.0 Definition of Stabilization Arrangement**

In conformity with GASB Statement 54, the District will establish a stabilization arrangement only when it includes:

- 2.0.1 Recognition of the authority by which the arrangement is established including resolution, ordinance or other action.
- 2.0.2 When to make additions to the stabilization amount
- 2.0.3 When stabilization amounts can be spent
- 2.0.4 That a balance will be reported at each fiscal year end.



**Budgeting and Fiscal Management  
Appropriate Level of Fund Balance  
Practice 7.2.0**

**3.0 Other Classifications**

The District will apply other classifications and accounting standards under GASB 54 including the use of Nonspendable, Restricted, Committed, Assigned, Unassigned and Unrestricted when presenting either a Statement of Net Assets or other forms of fund balance in its financial reports.

Effective Date: June 30, 2009





## **Budgeting and Fiscal Management Appropriate Level of Working Capital Policy 19.1.0**

**POLICY.** The District will maintain a formal practice on the level of working capital that should be maintained in the Enterprise (Utility) Fund.

Enterprise Funds distinguish between current and non-current assets and liabilities. It is possible to take advantage of this distinction to calculate Working Capital (i.e., current assets less current liabilities). The measure of working capital indicates the relatively liquid portion of total Enterprise Fund capital, which constitutes a margin or buffer for meeting obligations. It is essential that the District maintain adequate levels of working capital in its Enterprise Funds to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenses) and to ensure stable services and fees. Working Capital is a crucial consideration, too, in long-term financial planning. Credit rating agencies consider the availability of working capital in their evaluations of continued creditworthiness. Likewise, laws and regulations may speak to appropriate levels of working capital for some Enterprise Funds.

The Government Finance Officers Association (GFOA) recommends that local governments adopt a target amount of working capital to maintain in each of their Enterprise Funds. The District's targets will be formally described in the Practice as adopted and amended as needed.

Working capital is defined as current assets minus current liabilities; the District will consider certain characteristics of working capital that affect its use as a measure. Specifically, the "current assets" portion of working capital includes assets or resources that are reasonably expected to be realized in cash (e.g., accounts receivable) or consumed (e.g., inventories and prepaid expenses) within a year.

Stability of revenues and expenses are also considerations for an accurate calculation of working capital. The District will consider the adequacy of Working Capital in its Enterprise Funds during each annual budget process. The majority of such consideration will be established by the predictability of the revenues to be received from users. Building Working Capital in the Enterprise Funds is an acknowledged purpose in response to revenue shortfalls and unanticipated expenditures, debt service requirements and planning for capital expenditures.



**Budgeting and Fiscal Management  
Appropriate Level of Working Capital  
Policy 19.1.0**

The District employs the term “Net Position” for Enterprise Funds, calculated in accordance with Generally Accepted Accounting Principles (GAAP). Financial reporting distinguishes Restricted from Unrestricted Net Position. Typically, only the latter is available for spending. Working Capital for operating needs should be sourced from Unrestricted Net Position. The District has debt service and capital expenditure needs that extend beyond one year. Therefore, amounts outside of the calculation of Working Capital may develop for those purposes. As such these may also be considered elements of both Restricted and Unrestricted Net Position.



**Budgeting and Fiscal Management  
Appropriate Level of Working Capital  
Practice 19.2.0**

**RELEVANT POLICIES: 1.1.0 Strategic Planning, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting, 14.1.0 Debt Management, 19.1.0 Appropriate Level of Working Capital**

**PRACTICE.** It is the practice of the Incline Village General Improvement District, hereinafter referred to as the District, to maintain Working Capital in each Enterprise Fund in a manner which provides for contractual, bond and customer service obligations, while meeting its routine and non-routine cash flow requirements and complying with all federal, state and local statutes and regulations.

**1.0 SCOPE**

This Practice shall apply accounting principals as forth in Generally Accepted Accounting Principles (GAAP) considering the unique characteristics of the District. To that end the following measurements will apply to each fund:

- Strength of collections of accounts receivable, to the extent they can be converted to cash within a timeframe expected for use in the District's operations.
- Historical consumption of inventories and prepaid expenses, to the extent they can be utilized to support operations within the timeframe of the District's budget cycle.
- Levels and flow of annual operating expenses. At no time will the calculation consider less than 45 days operating needs. However, any amount over 90 days needs must be specifically supported and approved in writing by the District's General Manager.
- Support by the General Fund. This includes shared expenses and operating transfers that represent Central Services Cost Allocations.
- 
- Control over rates and revenues.
- Asset age and condition, whether there is a chance of extra ordinary repairs or a replacement under the Capital Improvement Plan.
- Volatility of expenses and the ability to control fixed and variable costs.



## **Budgeting and Fiscal Management Appropriate Level of Working Capital Practice 19.2.0**

- Management plans for Working Capital including any inherent affects of Restricted Net Position or items extending beyond one year that would normally not be covered by Working Capital.
- Debt Service or Multi-Year Capital Plan needs identified as current requirements.

### **2.0 Definition of Target amounts for Working Capital as measured each Fiscal Year End**

#### **Utilities**

*Operations* – 45 to 90 days of operating expenses\*\*

*Debt Service* – up to one year's payments of interest expense, since current maturities of long term debt are already considered in determining working capital, when classified as a current liability.

*Capital Expenditure* – up to 1 year of a 3 year average depreciation

\*\* Operating expense excludes depreciation and interest.

### **3.0 Other Accumulation of Resources**

The District may accumulate other resources in support of Debt Service or the Multi-Year Capital Plan in addition to Working Capital since these needs extend beyond the measurement period of one year.



**Accounting, Auditing and Financial Reporting**  
**Establishing the Estimated Useful Lives of Capital Assets**  
**Policy 8.1.0**

**POLICY.** The best source of relevant information on the estimated useful lives of the District's capital assets comes from its own past experience with similar assets. In situations where the documentation of the District's own past experience, for a given type of capital asset, is not adequate for this purpose, the District will consider the experience of other governments, professionally determined specifications, and private-sector enterprises. The District will make whatever adjustments are needed to estimated useful lives that were obtained from others to ensure that such estimates are appropriate to its own particular circumstances. It is especially important to consider the potential effect of each of the following factors when depending on the experience of others:

- 1.0 Quality.** Similar assets may differ substantially in quality, and hence in their useful lives, because of differences in materials, design and workmanship.
- 2.0 Application.** The useful life of a given type of capital asset may vary significantly depending upon its intended use.
- 3.0 Environment.** Environmental conditions in the Tahoe Basin include climate and regulatory sources. Conditions can be defined by the Tahoe Regional Planning Agency, the United States Forest Service Basin Management Unit and the North Lake Tahoe Fire Protection District. The service life of some capital assets used in connection with highly regulated activities could be affected by these agencies codes or best management practices.
- 4.0 Life Cycle Considerations.** The vast majority of the District's capital assets are used in conjunction with programming activities. Useful lives reflect the amount of utilization that will be consumed by an operating period and could affect the care and condition needed for services rendered by those venues. The District should also consider the possibility of varying useful lives for components of larger assets, both for capitalization and to reflect the appropriate life cycle maintenance interval for such components.



**Accounting, Auditing and Financial Reporting**  
**Establishing the Estimated Useful Lives of Capital Assets**  
**Policy 8.1.0**

- 5.0 Maintenance.** The potential effect of each of the factors just described may be mitigated or exacerbated as a consequence of the District's evaluation of capital asset care and condition, as well as the approach to maintenance and replacement policy. Once established, estimated useful lives for major categories of capital assets should be periodically compared with the District's actual experience and appropriate adjustments should be made to reflect this experience.



**Accounting, Auditing and Financial Reporting**  
**Establishing Appropriate Capitalization Threshold for Capital Assets**  
**Policy 9.1.0**

**POLICY.** The District will consider the following guidelines in establishing capitalization thresholds:

- 1.0** Potentially capitalizable items should only be capitalized if they have an estimated useful life of greater than two years following the date of acquisition or placed into service.
- 2.0** Capitalization thresholds are best applied to individual items rather than to groups of similar items (e.g., desks and tables), unless the effect of doing so would be to eliminate a significant portion of total capital assets.
- 3.0** In no case will the District establish a capitalization threshold of less than \$5,000 for any individual item.
- 4.0** In establishing capitalization thresholds, when the District is a recipient of federal awards, then federal requirements that prevent the use of capitalization thresholds in excess of certain specified maximum amounts for purposes of federal reimbursement will prevail.
- 5.0** Capitalization of buildings and infrastructure should consider the use of componentization as a way to reflect the varying life cycle considerations of mechanical, structural elements, and wear items that may require different cycles of maintenance and replacement from the main asset being capitalized. The significance of such componentization takes precedent over the \$5,000 threshold, and thus smaller amounts may be listed to facilitate proper asset management.



**Accounting, Auditing and Financial Reporting  
Capitalization of Fixed Assets  
Practice 2.9.0**

**RELEVANT POLICIES: 8.1.0 Establishing the Estimated Useful Lives of Capital Assets and 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets**

**1.0 ACCOUNTING CONTROL**

The capitalization threshold for all asset classes shall be identified during the budget process each fiscal year by the Finance and Accounting staff and approved by the Board of Trustees as part of the adoption of the annual Debt Management Policy, including the Five Year Capital Improvement Plan and its statement on Minimum level of expenditure.

1.1 The capitalization threshold per item shall be:

<u>ASSET CLASS</u>	<u>MINIMUM COST</u>
Equipment .....	\$ 5,000.00
Structures and Land Improvements ...	\$10,000.00

1.2 In addition to cost, all of the following criteria shall also be used:

1.2.1 The normal useful life of the item is three or more years.

1.2.2 The item has an acquisition cost (including freight and installation) of at least the amounts listed above in each asset class.

1.2.3 The item will not be substantially reduced in value by immediate use.

1.2.4 In case of repair or refurbishment that will be capitalized, the outlay will substantially prolong the life on an existing fixed asset or increase its productivity significantly, rather than merely returning the asset to a functioning unit or making repairs of a routine nature.





**Accounting, Auditing and Financial Reporting**  
**Capitalization of Fixed Assets**  
**Practice 2.9.0**

- 1.2.5 The capitalization threshold is applied to individual items rather than to groups of similar items (e.g. desks and tables).
- 1.2.6 The utilization of componentization of assets under the project, to provide a more appropriate management of an assets care, condition and associate maintenance or replacement, takes precedent over the stated thresholds under section 1.1.

**2.0 PHYSICAL CONTROL**

All fixed assets acquired either as operating or capital expenditures will be identified as IVGID property and recorded. Such items represent a value to the operations that have an ongoing usefulness to justify safeguarding them from loss or abuse. The items should be expected to be in service at least two years and can be readily assigned to a function or activity as responsible for its care and condition.



**Budgeting and Fiscal Management**  
**Adoption of Central Service Cost Allocation Plan**  
**Policy 18.1.0**

**POLICY.** The District will maintain practices in conformity with the Nevada Revised Statute Section 354.107 (Regulations) and 354.613(c) (Enterprise Funds Cost Allocation), including:

- 0.1 Central Service Cost Allocation Plan for accumulating, allocating and developing billing rates on allowable costs of services provided by the District's General Fund to departments, divisions and Enterprise Funds.
- 0.2 This Policy and related Practice can only be modified by a non-consent agenda item during a regular meeting of the Board of Trustees.

The District's adopted other Financial Policies (6.1.0) that should be used to frame major practice initiatives and be summarized in the budget document. This Policy is specific to the equitable distribution of general, overhead, administrative and similar costs incurred by the District's General Fund in the process of supporting the operation of the District's Enterprise Funds.

The underlying practice, along with any others that may be adopted for other financial purposes, will be reviewed during the budget process. The Finance and Accounting staff should review the practices to ensure continued relevance and to identify any gaps that should be addressed with new practices. The results of the review should be shared with the Board of Trustees during the review of the proposed budget. Each budget year, the current Central Service Cost Allocation Plan will be filed with the Nevada Department of Taxation as required.

**Practice categories that should be considered for development, adoption and regular review are as follows:**

- 0.1.1 Costs Allowed
- 0.1.2 Allocation Method
- 0.1.3 Billing rates for services provided

Effective for the year ended June 30, 2012 upon  
acceptance by the Board of Trustees  
Adopted February 29, 2012



**Budgeting and Fiscal Management  
Central Service Cost Allocation Plan  
Practice 18.2.0**

**RELEVANT POLICY: 18.1.0 Adoption of Central Service Cost Allocation Plan**

**1.0 COSTS ALLOWED**

- 1.0.1 Costs will be determined in accordance with generally accepted accounting principles and approved by the Board of Trustees as part of the annual budget process, including any budget augmentation.
- 1.0.2 Costs incurred by a department, division or Fund specifically associated with their activities and operation will be Direct Costs to those departments, divisions or Funds.
- 1.0.3 Costs incurred for a common or joint purpose, benefitting more than one objective, will be considered Indirect Costs. These Indirect Costs must be necessary and reasonable for proper and efficient performance and administration.
- 1.0.4 Costs incurred may include, without limitation:
  - 1.0.4.1 Legislative costs for the Board of Trustees
  - 1.0.4.2 Legal Costs
  - 1.0.4.3 General Administration
  - 1.0.4.4 Emergency Services
  - 1.0.4.5 Public Relations
  - 1.0.4.6 Property Management
  - 1.0.4.7 Grants Management
  - 1.0.4.8 Contract, Procurement and Accounts Payable
  - 1.0.4.9 Grounds and Building Maintenance
  - 1.0.4.10 Budgeting, Accounting, Payroll and Audit
  - 1.0.4.11 Human Resources and Risk Management
  - 1.0.4.12 Information Technology and Communications
  - 1.0.4.13 Warehouse and Storage

Effective for the year ended June 30, 2012 upon acceptance by the Board of Trustees  
Adopted February 29, 2012



## **Budgeting and Fiscal Management Central Service Cost Allocation Plan Practice 18.2.0**

### **1.0.5 Applicable Credits**

1.0.5.1 Applicable Credits will reduce the total costs allowed, when the credit relates directly to a transaction included in total costs.

1.0.6 Costs allowed should be deemed reasonable, ordinary and necessary for the operation of an Enterprise Fund.

## **2.0 ALLOCATION METHOD**

2.0.1 The District's Proprietary Funds include both Enterprise and Internal Service Funds. The Internal Service Funds have and will continue to develop specific billing rates for services based on individual units of service to each department, division or Fund. Enterprise Funds will be billed an annual allocation of Indirect Costs Allowed, net of applicable credits, as evidenced by the adopted budget. The General Fund and Internal Service Funds be allocated a portion of these costs, but will not be billed, as it would only add a layer to recalculating their related rates and charges to the other funds.

2.0.2 The proportion of the allocation will be based on budget data in the form of statistics or amounts.

2.0.3 The basis of the allocation will be scheduled in support of current rates and be presented to the Board of Trustees in conjunction with establishing the Operating Budget for each fiscal year.

2.0.4 The Allocation Method for each Cost will be appropriate in relation to the cost's objective or measurement.

Effective for the year ended June 30, 2012 upon  
acceptance by the Board of Trustees  
Adopted February 29, 2012



**Budgeting and Fiscal Management  
Central Service Cost Allocation Plan  
Practice 18.2.0**

**3.0 BILLING RATES**

- 3.0.1 Monthly billings will be recorded and paid from the Enterprise Funds to the General Fund, based on a total as adopted with the District's Annual Operating Budget, including any Board approved amendments or budget augmentation.
- 3.0.2 The June billing each year, may be adjusted such that the total charges to the Enterprise Funds, for the fiscal year ending that respective June, does not exceed the actual allowed incurred costs net of actual applicable credits. The District may bill less than the budgeted total for a fiscal year, but in no case can the total billing exceed the total approved with the adoption of the District Annual Operating Budget for that fiscal year, including any Board approved amendments or budget augmentation.
- 3.0.3 Payment for billings will be considered completed by an entry in the general ledger for the District, through the Cash Clearing Fund, with appropriate amounts posted to the General Fund and the respective Enterprise Fund(s).

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** Review, discuss, and provide feedback on current and future Board of Trustees community services priority projects and potential funding options as related to the various community services master plans and studies

**DATE:** January 12, 2022

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### **I. RECOMMENDATION**

It is recommended that the Board of Trustees review, discuss, and provide feedback on current and future Board of Trustees community services priority projects and potential funding options as related to the various community services master plans and studies.

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

#### Long Range Principal #1 Service

Long Term Initiative 6 - Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.

#### Long Range Principal # 5 Assets & Infrastructure

Long term Initiative 2 - Continue to review and potentially implement priorities identified in the various district venue and facility master plans and studies as defined by the Board of Trustees.

### **III. BACKGROUND**

This agenda item has been prepared in order to facilitate review of existing Board community services priority capital improvement projects, to include a status report on completed and pending projects, re-affirm existing Board priorities included within the District's Five-Year Capital Improvement Plan, and consider additions or modifications to Board priority capital projects.

Significantly, the update of Board priority capital projects will directly inform capital improvement funding plans, to include a) prioritization for use of existing fund balances within District capital funds, b) capacity of future Facility Fees to support capital projects and c) possible long-term debt financing requirements.

It should be noted that recent consulting engagements with Moss Adams include recommendations to incorporate master planning into existing policies related to capital and infrastructure planning and should include periodic reviews of various plans for affirmation of current relevance of plan recommendations and priorities.

### Community Services Master Plan

Community Service Master Plan, approved in 2018 includes top tier and second tier recommendations (Pages 133-139). These include:

#### Top Tier Recommendations

- Enhance and maintain IVGID's current facilities and upgrade equipment on a regular schedule
- Develop a dedicated Dog Park
- Connect facilities to create a connected trail system and provide walking loops
- Develop dedicated rectangle fields at the high school
- Improve and expand the Recreation Center
- Continue partnerships to provide Cross-County Ski Trails
- Move forward top priorities from the Beaches Recreation Enhancement Opportunities Plan, Tennis Center Facilities Assessment, and the Diamond Peak Master Plan.
- Develop Bocce Courts

#### Second Tier Recommendations

- Provide seasonal ice rink and snow play areas at the Chateau or other Facility/Venue
- Enhance the Skate Park
- Develop a Great Park at the Village Green

### Diamond Peak Master Plan

The Diamond Peak Master Plan was approved in 2015. This plan needs to be revisited and Staff recommends forming a community advisory committee to re-evaluate the plan for current relevancy and determine next steps. The Snowflake Lodge renovation/replacement has been added above to potential priority items for consideration.

*Board Priority Projects (2020-2021)*

The Board of Trustees has previously identified specific “priority” projects selected from the District’s Community Services Master Plan as well as critical utility infrastructure projects. Projects stemming from the District’s Community Services Master Plan were updated by the Board at their meeting of September 25, 2019. Additional projects were considered as candidates for Board priorities throughout the development of the updated Five-Year Capital Improvement Plan, adopted in conjunction with the FY2020/21 and FY2021/22 Annual Budgets.

*Update on existing Board Community Services Priority Capital Improvement Projects*

<b>BOARD PRIORITY PROJECTS</b>	<b>Status</b>	<b>Five-Year CIP</b>
<b>Community Services Master Plan Projects</b>		
Incline Village Dog Park	Planning	FY2021/22
Incline Beach House Improvement Project	Planning	FY2021/22
Tennis Center Renovation Project	Completed	FY2020/21
Burnt Cedar Pool Renovation Project	Construction	FY2021-22
Bocce Court Construction Project	Completed	FY2020/21
<b>Other Significant Projects (9/25/19)</b>		
Mountain Course Pathway Project	Phase 1 Construction	FY 2021/22
Championship Golf Maintenance Bldg.	Completed	FY2020/21
Recreation Center Locker Room Project	Construction	FY2021/22

**Community Services Priority Projects**

Incline Village Community Dog Park

Current Status – Currently working with the United States Forest Service on a Special Use Permit for Parcel across from Incline High School. Additionally, evaluating potential additional locations

Next Steps – Continue to work with United States Forest Service on a special use permit

Next Board Action – To be determined.

Schedule – Schedule is dependent on Special Use Permit and/or procurement of another location

Project Cost Estimate: TBD

Funding Status: \$75,000 planning funds in FY2021/2022

Funding Source: TBD (Planning – Park Fund)

Incline Beach House Improvement Project



Current Status – Multiple alternatives of Incline Beach House Project were discussed at January 22, 2020 Board of Trustees Meeting.

Next Steps – Assemble Community Group to determine scope of project.

Next Board Action – TBD

Schedule – Target Assembling Community Group in Spring/Summer 2022.

Project Cost Estimate: TBD

Funding Status: \$100,000 planning funds in FY2021/22 CIP

Funding Source: TBD (Planning - Beach Fund)

### Burnt Cedar Pool Renovation

Current Status – In Construction Phase

Next Steps – Finish Construction/Plan for Opening

Next Board Action – NA

Schedule – Construction scheduled for completion June 2022

Current Project Cost Estimate: \$4,767,175

Funding Status: \$4,833,289 approved budget (FY20/21, Res.No.1882, FY21/22)

Funding Source: Beach Capital Fund

### Other Significant Projects of Importance that have Financial and Schedule Impacts in the 5-Year Capital Improvements Plan

- Mountain Golf Cart Path Replacement
  - Current Status – Phase 2 Design (contract awarded November 10, 2021)
  - Schedule – Design FY2020/21, Construction over multiple seasons. Construction of Phase I complete (FY21/22).
  - Project Cost Estimate: \$1,816,395
  - Funding Status: FY2021/22 CIP (multiple years)
  - Funding Source: Community Services Fund Capital Fund
  
- Rec Center Locker Room Improvements
  - Current Status – Design Completed (Contract awarded 8/27/2020)
  - Schedule – Construction FY2021/22
  - Project Cost Estimate: \$780,000
  - Funding Status: FY2021/22 CIP
  - Funding Source: Community Services Fund Capital Fund

### Consideration of Additions/Revisions to Board Priority Projects

As current Board priority projects are underway or completed, Board direction as to additions or revisions will inform upcoming updated to Five-Year Capital

Improvement Plan as well as specific financing plans required of each identified project.

Board feedback is requested relative to remaining projects included in Community Services Master Plan (Top Tier and Second Tier), Beaches Recreation Enhancement Opportunities Plan, Tennis Center Facilities Assessment, and the Diamond Peak Master Plan. In so doing, staff nonetheless acknowledges current Board direction to advance identified priority projects while maintaining focus and resources on investment in existing District facilities and assets.

Additional recommendations for potential priority projects included in the community services master plan and other district venue plans that have either been discussed and/or should be considered include but are not limited to:

***Community Services Master Plan***

- Continued enhancements, improvements and expansion of the Recreation Center
- Community Ice Skating Rink and Snow Play
- Enhancements and Improvements to Village Green
- Enhancements, improvements and expansion to the Incline Skateboard Park

***Beaches Plan/Study***

- Improve Beach Entries and Pedestrian access
- Enhance Group Areas
- Replacement of Restroom Facilities at Burnt Cedar Beach
- Ski Beach Boat Ramp Reconstruction
- Additional Kayak/Paddleboard Storage

***Golf Courses/Chateau***

- Perform a buildings and facility conditions and needs assessment of the Chateau to inform potential necessary capital investment
- Evaluate the Chateau and Driving Range as a potential snow play area
- Championship Golf Course Pathway Improvements
- Mountain Course Maintenance Facilities

***Diamond Peak Master Plan (Revisit)***

- Replacement/Renovation of Snowflake Lodge
- Ski Way Reconstruction

***Tennis Center Master Plan***

- Cycle Replacement of Aging Tennis Courts (#1-7)

### Funding Capacity

The ability of the District to implement its long-term capital plan is dependent on the availability of resources on hand, resources being collected through the Facility Fee(s) and Charges for Services, available grant opportunities, as well as (if needed) the ability of the District to access capital markets for long-term financing.

In addition, the Board has continued to identify available funding for specific projects in order to ensure that funds being collected through Facility Fees and Charges for Services are used for their intended purpose, as directed by the Board.

Staff is in the process of updating financial forecasts for each major fund in order to inform discussions of available resources to implement approved capital plans and, specifically, Board priority projects.

### Community Services

- The Community Services Fund is reported to have an unrestricted fund balance of \$15.2 million as of June 30, 2021.
- This represents a level of fund balance that exceeds Board reserve policy level (25% of operating expenses) by \$11.4 million
- The current-year budget anticipates a draw-down in the fund balance for the Community Services Fund of \$3.75 million.
- Based on a five-year forecast for the Community Services Fund through FY2024/25, which includes an estimated \$3.6 million for the Ski Way and Diamond Peak Parking lot project, the excess fund balance is largely exhausted by June 30, 2023, with limited capacity over the next five years.
- Among the current Board Priority Projects, new Incline Dog Park remains an unfunded project within the current Five-Year Capital Improvement Plan, with the exception of initial planning funds.

### Beach

- The Beach Fund is reported to have an unrestricted fund balance of \$2.4 million as of June 30, 2021.
- This represents a level of fund balance that exceeds Board reserve policy level (25% of operating expenses) by \$2.0 million
- Based on a preliminary forecast for the Beach Fund through FY2024/25, the Beach Fund is expected have limited capacity over the five-year forecast to support priority projects currently not included in Five-Year Capital Plan.

- Among the Board’s priority capital projects, the Incline Beach House Renovation Project remains an unfunded project within the current Five-Year Capital Plan, with the exception of initial planning funds.

**Financing Plan – Priority Projects**

	Cost Estimate	Existing Fund Balance	Fees / Rates		Future Debt Financing
			Current	Future	
<i>Community Services Priority Projects</i>					
Incline Village Dog Park	TBD			X	
Incline Beach House Improvement Project	TBD			X	X
Burnt Cedar Pool Renovation Project	\$4.8 million	X	X		
<i>Other Significant Projects</i>					
Mountain Course Pathway Project	\$1.8 million	X	X		
Recreation Center Locker Rooms	\$780k	X	X		

**IV. CONCLUSION**

Establishing processes to ensure periodic review of District Master Plans and studies is crucial to the overall strategic management of the District. The investment in these plans and studies should serve as roadmaps for the future as it relates to enhancement and potential new amenities for the community. Additionally, this level of strategic planning provides district staff with clear direction as to the supported ongoing work plan and also promotes transparency and communication to the parcel owners and overall community.

Staff is requesting the following feedback:

- A. Reaffirm and/or restructure priorities as recommended in the community services master plans and studies.
- B. Provide feedback from each Trustee on what specific projects if any should be considered as high priorities.
- C. Have discussion and provide feedback on potential funding mechanisms to inform the development of the 2022-23 District Budget and Five Year Capital Plan.

**V. ATTACHMENTS**

## V. ATTACHMENTS

1. Adopted Five-Year Capital Improvement Plan
2. Section of the Community Services Master Plan

## VI. LINKS TO ADDITIONAL RESOURCES

Full Community Services Master Plan -

<https://www.yourtahoeplace.com/ivgid/resources/master-plan/community-services-master-plan>

IVGID Beaches Recreation Enhancement Opportunities Plan -

[https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Beach\\_Enhanc\\_Opportunities\\_Plan\\_Feb\\_2016.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Beach_Enhanc_Opportunities_Plan_Feb_2016.pdf)

Diamond Peak Master Plan –

[https://www.yourtahoeplace.com/uploads/pdf-ivgid/DPMP\\_August\\_2015\\_10-21-2015.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/DPMP_August_2015_10-21-2015.pdf)

Incline Village Tennis Center Facilities Assessment and Master Plan -

[https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Final\\_Tennis\\_Report\\_2016-08-08.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Final_Tennis_Report_2016-08-08.pdf)



## 2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total	
General Fund Accounting/Information Systems	1213BD2106	Network Closet Updates (HVAC)	Buildings Superintendent	-	15,000	15,000	-	-	30,000	
	1213CE1501	Wireless Controller Upgrade	Director of IT	-	-	-	-	-	-	
	1213CE1701	District Communication Radios	Network Administrator	10,000	-	-	-	72,000	72,000	
	1213CE2101	Power Infrastructure Improvements	Director of IT	57,500	38,000	75,000	-	-	170,500	
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	Director of IT	75,000	125,000	95,000	50,000	-	345,000	
	1213CE2103	Email - Microsoft Office 365 (Hosted)	Director of IT	-	-	-	75,000	60,000	135,000	
	1213CE2104	Fiber Installation/Replacement	Director of IT	10,000	20,000	-	-	-	30,000	
	1213CE2105	Security Cameras	Director of IT	100,000	100,000	-	-	-	200,000	
	1213CO1505	Server Storage and Computing Hardware	Director of IT	-	-	-	275,000	-	275,000	
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	IT Technician	75,000	75,000	75,000	75,000	75,000	375,000	
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	Fleet Superintendent	-	31,000	-	-	-	31,000	
	<b>Total</b>			<b>327,500</b>	<b>404,000</b>	<b>260,000</b>	<b>475,000</b>	<b>207,000</b>	<b>1,673,500</b>	
	General	1099BD1502	Upgrade Public Ballrooms at Administration for ADA Compliance	Buildings Superintendent	-	75,000	-	-	-	75,000
		1099BD1701	Administration Services Building	Engineering Manager	-	50,000	-	-	-	50,000
		1099LI1705	Pavement Maintenance - Administration Building	Senior Engineer	5,000	5,000	5,000	5,000	5,000	25,000
1099OE1401		Admin Printer Copier Replacement - 893 Southwood Administration Building	District Clerk	32,500	-	-	-	-	32,500	
1315CO1801		Human Resource Management and Payroll Processing Software	Interim Director of Human Resources	91,438	-	-	-	-	91,438	
<b>Total</b>			<b>128,938</b>	<b>130,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>273,938</b>		
<b>Total General Fund</b>				<b>456,438</b>	<b>534,000</b>	<b>265,000</b>	<b>480,000</b>	<b>212,000</b>	<b>1,947,438</b>	
Utilities Public Works Shared	2097BD1202	Paint Interior Building #A	Buildings Superintendent	-	49,000	-	-	-	49,000	
	2097BD1204	New Carpet Building #A	Buildings Superintendent	-	47,000	-	-	-	47,000	
	2097BD1702	Replace Public Works Front Security Gate	Buildings Superintendent	-	-	-	79,320	-	79,320	
	2097BD1704	Replace Roof Public Works #B	Buildings Superintendent	60,000	-	-	-	-	60,000	
	2097CO2101	Public Works Billing Software Replacement	Public Works Administrative Manager	10,000	100,000	100,000	50,000	-	260,000	
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	Senior Engineer	180,000	60,000	60,000	60,000	60,000	420,000	
	2097HE1725	Loader Tire Chains - 2 Sets	Fleet Superintendent	20,000	-	-	-	20,700	40,700	
	2097HE1729	2002 Caterpillar 950G Loader #523	Fleet Superintendent	265,000	-	-	-	-	265,000	
	2097HE1730	2002 Caterpillar 950G Loader #525	Fleet Superintendent	265,000	-	-	-	-	265,000	
	2097HE1731	2018 Multi-Hog MX120 Snowblower #783	Fleet Superintendent	-	-	-	-	176,000	176,000	
	2097HE1750	1997 Forklift #315	Fleet Superintendent	-	-	36,000	-	-	36,000	
	2097HE1751	2013 Trackless Snowblower #687	Fleet Superintendent	-	175,000	-	-	-	175,000	
	2097HE1752	2001 105KW Mobile Generator #313	Fleet Superintendent	-	50,000	-	-	-	50,000	
	2097HV1753	2004 Freightliner Vactor Truck #534	Fleet Superintendent	-	-	-	-	380,000	380,000	
	2097HV1755	2001 Peterbilt Bin Truck #468	Fleet Superintendent	-	-	-	190,000	-	190,000	
	2097LE1720	Snowplow #300A	Fleet Superintendent	19,000	-	-	-	-	19,000	
	2097LE1721	Snowplow #307A	Fleet Superintendent	19,000	-	-	-	-	19,000	
	2097LE1724	2019 Sander/Spreader #808	Fleet Superintendent	-	-	-	10,000	-	10,000	
	2097LE1727	2012 Snowplow #669B	Fleet Superintendent	-	-	-	72,000	-	72,000	
	2097LI1401	Pavement Maintenance, Utility Facilities	Senior Engineer	157,500	180,000	12,500	260,000	260,000	870,000	
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	Senior Engineer	130,000	90,000	-	-	-	220,000	
	2097LV1710	2013 Chevy Equinox #691	Fleet Superintendent	-	-	37,000	-	-	37,000	
	2097LV1734	2013 1/2 Ton Pick-Up #677 Treatment	Fleet Superintendent	-	-	37,000	-	-	37,000	
	2097LV1735	2003 GMC 3/4-Ton Pick-up #702	Fleet Superintendent	-	-	-	34,000	-	34,000	
	2097LV1736	2005 Chevy 1/2-Ton Pick-up #553	Fleet Superintendent	-	-	-	32,000	-	32,000	
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	Fleet Superintendent	-	-	-	32,000	-	32,000	
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	Fleet Superintendent	-	-	-	-	32,000	32,000	
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	Fleet Superintendent	-	32,000	-	-	-	32,000	



## 2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total	
Water	2097LV1741	2004 3/4-Ton Service Truck w/liftgate & crane #703	Fleet Superintendent	-	-	-	58,000	-	58,000	
	2097LV1743	2013 1-Ton Flatbed #679 Pipeline Dept.	Fleet Superintendent	-	-	44,000	-	-	44,000	
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #668 Treatment	Fleet Superintendent	-	43,000	-	-	-	43,000	
	2097LV1745	2013 1-Ton Service Truck #680 Utilities Electrician	Fleet Superintendent	-	-	44,000	-	-	44,000	
	2097LV1748	2008 Chevrolet Service Truck #680	Fleet Superintendent	-	45,000	-	-	-	45,000	
	2097OE1205	Large Format Printer Replacement	Public Works Contract Administrator	-	-	29,000	-	-	29,000	
	<b>Total</b>				1,125,500	871,000	399,500	877,320	928,700	4,202,020
	2299CO2101	SCADA Management Servers/Network - BCDP	Director of IT	-	-	-	70,000	-	70,000	
	2299DI1102	Water Pumping Station Improvements	Engineering Manager	70,000	50,000	50,000	50,000	50,000	270,000	
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	Collection/Distribution Supervisor	40,000	40,000	20,000	20,000	20,000	140,000	
	2299DI1204	Water Reservoir Coatings and Site Improvements	Utility Maintenance Specialist	85,000	60,000	80,000	55,000	85,000	365,000	
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	Engineering Manager	25,000	25,000	25,000	150,000	1,500,000	1,725,000	
	2299DI1401X	Removal of Washoe 1 Water Intake Line	Engineering Manager	30,000	-	-	-	-	30,000	
	2299DI1702	Water Pump Station 2-1 Improvements	Engineering Manager	-	320,000	-	-	-	320,000	
	2299DI2603	Residential meter and electronics replacement	Collection/Distribution Supervisor	-	-	150,000	250,000	250,000	650,000	
2299LV1720	2013 Mid Size Truck #630 Compliance	Fleet Superintendent	-	-	31,000	-	-	31,000		
2299WS1705	Watermain Replacement - Crystal Peak Road	Senior Engineer	50,000	986,000	-	-	-	1,036,000		
2299WS1706	Watermain Replacement - Slott Pk Ct	Senior Engineer	280,000	-	-	-	-	280,000		
2299WS1802	Watermain Replacement - Alder Avenue	Senior Engineer	-	50,000	535,000	-	-	585,000		
2299WS1803	Watermain Replacement - Future	Senior Engineer	-	-	50,000	600,000	600,000	1,250,000		
2299WS1804	R6-1 Tank Road Construction	Senior Engineer	-	125,000	-	-	-	125,000		
<b>Total</b>				580,000	1,656,000	941,000	1,195,000	2,505,000	6,877,000	
Sewer	2523HE1723	2001 Sellick Forklift #499	Fleet Superintendent	-	-	65,000	-	-	65,000	
	2523HV1721	2006 Kenworth T800 Bin truck #587	Fleet Superintendent	-	-	-	-	198,000	198,000	
	2523LE1720	2018 Flail Mower #784	Fleet Superintendent	-	-	15,000	-	-	15,000	
	2524HE1725	2008 Chevrolet Camera Truck #615	Fleet Superintendent	-	-	85,000	-	-	85,000	
	2524SS1010	Effluent Pipeline Project	Engineering Manager	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	
	2599BD1105	Roof Replacement Water Resource Recovery Facility	Utility Superintendent	-	-	50,000	275,000	-	325,000	
	2599BD1105X	Building Upgrades Water Resource Recovery Facility	Utility Superintendent	60,000	30,000	-	-	-	90,000	
	2599CO2105	SCADA Management Servers/Network - WRRF	Director of IT	-	-	-	-	70,000	70,000	
	2599DI1104	Sewer Pumping Station Improvements	Engineering Manager	70,000	50,000	50,000	50,000	200,000	420,000	
	2599DI1701	Sewer Pumping Station 14 Improvements	Engineering Manager	-	-	30,000	85,000	200,000	315,000	
	2599SS1102	Water Resource Recovery Facility Improvements	Utility Superintendent	140,000	100,000	175,000	475,000	400,000	1,290,000	
	2599SS1103	Wellands Effluent Disposal Facility Improvements	Utility Maintenance Specialist	183,500	100,000	100,000	50,000	50,000	483,500	
	2599SS1203	Sewer Main Rehabilitation	Senior Engineer	-	-	-	-	500,000	500,000	
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and Appurtenances	Senior Engineer	60,000	55,000	105,000	55,000	55,000	330,000	
	2599SS1702	WRRF Biosolids Bins	Utility Superintendent	-	-	-	-	100,000	100,000	
2599SS1901	Wastewater Resource Recovery Facility (WRRF) Drainage Improvements	Senior Engineer	-	12,500	-	-	-	12,500		
2599SS2107	Update Camera Equipment	Collection/Distribution Supervisor	60,000	-	-	-	-	60,000		
<b>Total</b>				2,573,500	2,347,500	2,675,000	2,990,000	3,773,000	14,359,000	
<b>Total Utilities</b>				<b>4,279,000</b>	<b>4,874,500</b>	<b>4,015,500</b>	<b>5,062,320</b>	<b>7,206,700</b>	<b>25,438,020</b>	
Internal Service Fleet	5190ME1201	Replacement Shop Tools and Equipment	Fleet Superintendent	-	16,000	-	-	-	16,000	
	5197CO1501	Fuel Management Program	Fleet Superintendent	-	-	-	28,000	-	28,000	
	5197CO1801	Fleet Software upgrade - manages rolling stock/equip	Fleet Superintendent	-	14,000	-	-	-	14,000	



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
Buildings	5197LE1720	Replace 2007 Vehicle/Equipment Trailer #629	Fleet Superintendent	-	-	12,000	-	-	12,000
	Total			-	30,000	12,000	28,000	-	70,000
	5394LE1723	2003 Genie Scissor Lift	Fleet Superintendent	-	-	-	16,000	-	16,000
	5394LE1724	2004 Equipment Trailer (Tilt)	Fleet Superintendent	-	-	-	5,200	-	5,200
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	Fleet Superintendent	-	-	-	-	45,000	45,000
	Total			-	-	-	21,200	45,000	66,200
	<b>Total Internal Service</b>				<b>30,000</b>	<b>12,000</b>	<b>49,200</b>	<b>45,000</b>	<b>136,200</b>
Community Services									
Championship Golf	3141GC1103	Irrigation Improvements	Grounds Superintendent Golf Courses	11,000	15,000	20,000	27,000	-	73,000
	3141GC1202	Championship Course Bunkers	Grounds Superintendent Golf Courses	-	-	130,000	135,000	140,000	405,000
	3141GC1803	Championship Course Tees	Grounds Superintendent Golf Courses	12,000	-	-	-	-	12,000
	3141GC1901	Practice Green Expansion	Grounds Superintendent Golf Courses	-	-	-	200,000	-	200,000
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	Senior Engineer	17,500	65,000	615,000	5,000	5,000	707,500
	3141LI1202	Cart Path Replacement - Champ Course	Senior Engineer	55,000	55,000	55,000	195,000	187,500	547,500
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS	Director of Golf/Community Services	-	-	-	-	620,000	620,000
	3142LE1722	2001 Shatterline Aerifier #500	Fleet Superintendent	-	-	8,000	-	-	8,000
	3142LE1723	2017 Toro Force Debris Blower #742	Fleet Superintendent	-	10,000	-	-	-	10,000
	3142LE1725	2015 Carryall Club Car #720	Fleet Superintendent	-	-	-	15,000	-	15,000
	3142LE1726	2015 Carryall Club Car #721	Fleet Superintendent	-	-	-	15,000	-	15,000
	3142LE1743	2017 Toro Sand Pro 3020 #744	Fleet Superintendent	-	-	22,000	-	-	22,000
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694	Fleet Superintendent	46,000	-	-	-	-	46,000
	3142LE1745	2017 Toro 3500D Mower #743	Fleet Superintendent	37,000	-	-	-	-	37,000
	3142LE1746	2012 JD 8500 Fairway Mower #670	Fleet Superintendent	93,500	-	-	-	-	93,500
	3142LE1747	2011 Toro Groundsmaster 4000D #650	Fleet Superintendent	68,400	-	-	-	-	68,400
	3142LE1748	2015 Toro Greensmaster 1600 #711	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1749	2015 Toro Greensmaster 1600 #712	Fleet Superintendent	-	-	11,300	-	-	11,300
	3142LE1750	2013 JD 3235 Fairway Mower #685	Fleet Superintendent	-	92,000	-	-	-	92,000
	3142LE1753	2019 Toro Greensmaster 2120 #797	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1754	2019 Toro Greensmaster 2120 #798	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1755	2019 Toro Greensmaster 2120 #799	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1756	2019 Toro Greensmaster 2120 #800	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1757	2019 Toro Greensmaster 2120 #801	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1758	2019 Toro Greensmaster 2120 #802	Fleet Superintendent	-	-	17,000	-	-	17,000
	3142LE1759	2014 3500D Toro Rotary Mower #693	Fleet Superintendent	37,000	-	-	-	-	37,000
	3142LE1861	Toro Greensmaster 1600 #796	Fleet Superintendent	-	-	11,300	-	-	11,300
	3143GC1202	Driving Range Improvements	Grounds Superintendent Golf Courses	-	-	34,000	-	-	34,000
	3143GC2002	Range Ball Machine Replacement	Director of Golf/Community Services	20,000	-	-	-	-	20,000
	3144BD2101	Championship Golf Cart Barn Siding Replacement	Engineering Manager	-	-	18,000	144,000	-	162,000
	3144FF1702	Replace Icemaker Championship Golf Course Cart Barn	Buildings Superintendent	10,980	-	-	-	-	10,980
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	Buildings Superintendent	-	39,700	-	-	-	39,700
	3153FF2604	Grille Patio Table and Chairs	Sales and Events Coordinator	-	-	-	-	12,380	12,380
	3197HV1749	1997 1-Ton Dump Truck #419	Fleet Superintendent	51,000	-	-	-	-	51,000
	3197LE1721	2017 Toro Aerator #754	Fleet Superintendent	-	-	-	28,000	-	28,000
	3197LE1722	2018 Toro Multi-Pro Sprayer #781	Fleet Superintendent	-	-	75,000	-	-	75,000
	3197LE1724	2000 Toro Spreader #462	Fleet Superintendent	17,500	-	-	-	-	17,500
	3197LE1726	2001 Spiker/Seeder #477	Fleet Superintendent	-	-	-	-	12,000	12,000
	3197LE1729	2017 Toro Multi-Pro Spray Rig #746	Fleet Superintendent	-	-	41,000	-	-	41,000
	3197LE1732	2015 John Deere 1500 Fairway Aerator #716	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE1733	2008 JD TC125 Core Harvester #621	Fleet Superintendent	-	-	-	-	14,500	14,500





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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3197LE1735	2017 TORO Procore 864 Aerator #747	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE1741	2015 Greens Roller #812	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE1742	2014 Vibratory Greens Roller #811	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE1747	John Deer 5075E Tractor #697	Fleet Superintendent	-	-	-	-	50,000	50,000
	3197LE1748	Replace Blade Grinding Equipment	Fleet Superintendent	-	-	49,000	-	-	49,000
	3197LE1752	2017 Deep Tine Aerator #763	Fleet Superintendent	-	-	-	27,800	-	27,800
	3197LE1902	Graden Sand Injection Verticutter #827	Fleet Superintendent	-	-	-	-	20,000	20,000
	3197LE2003	JD TC125 Core Harvester #661	Fleet Superintendent	-	-	-	-	14,500	14,500
	3197LE2004	2017 TORO PROCORE 864 AERATOR #756	Fleet Superintendent	-	-	-	32,500	-	32,500
	3197LE2020	2010 JD 4120 Tractor #643	Fleet Superintendent	-	-	-	-	34,000	34,000
	3197LE2022	2017 Toro Core Processor #758	Fleet Superintendent	-	-	-	-	-	26,000
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	Director of IT	-	10,000	-	-	-	10,000
	<b>Total</b>			<b>476,880</b>	<b>286,700</b>	<b>1,202,900</b>	<b>915,300</b>	<b>1,149,880</b>	<b>4,031,660</b>
Mountain Golf	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent Golf Courses	8,000	8,000	-	30,000	30,000	76,000
	3241GC1404	Irrigation Improvements	Grounds Superintendent Golf Courses	-	30,000	10,000	12,000	-	52,000
	3241GC1502	Wash Pad Improvements	Engineering Manager	-	10,000	85,000	-	-	95,000
	3241LI2001	Mountain Golf Cart Path Replacement	Senior Engineer	550,000	550,000	550,000	-	-	1,650,000
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf/Community Services	-	-	-	491,200	-	491,200
	3242LE1720	2018 Toro Force Blower #777	Fleet Superintendent	-	10,000	-	-	-	10,000
	3242LE1721	2015 Carryall Club Car #713	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1722	2015 Carryall Club Car #714	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1723	2015 Carryall Club Car #718	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1724	2015 Carryall Club Car #719	Fleet Superintendent	-	-	-	15,000	-	15,000
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	68,400	-	-	-	-	68,400
	3242LE1729	2015 JD 3235 Fairway Mower #717	Fleet Superintendent	-	-	-	93,000	-	93,000
	3242LE1730	2018 Toro Tri-Plex 3250D Mower #779	Fleet Superintendent	-	-	-	45,500	-	45,500
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	-	22,000	-	-	22,000
	3242LE1732	2018 Toro Tri-Plex Mower #780	Fleet Superintendent	-	-	-	60,000	-	60,000
	3242LE2002	2019 Toro Tri-Plex Mower #795	Fleet Superintendent	-	-	-	40,000	-	40,000
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	12,500	12,500	22,500	27,500	5,000	80,000
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	-	-	-	31,000	-	31,000
	<b>Total</b>			<b>638,900</b>	<b>620,500</b>	<b>689,500</b>	<b>890,200</b>	<b>35,000</b>	<b>2,874,100</b>
Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	-	49,500	68,000	-	-	117,500
	3350BD1505	Paint Interior of Chateau	Buildings Superintendent	-	40,500	-	-	-	40,500
	3350BD1506	Paint Exterior of Chateau	Buildings Superintendent	47,000	-	-	-	-	47,000
	3350BD1702	Upgrade Chateau Community Room Lighting Control Module	Buildings Superintendent	-	-	-	25,620	-	25,620
	3350BD1803	Replace Carpet in Chateau Grill	Buildings Superintendent	23,000	-	-	-	-	23,000
	3350BD1808	Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	25,000	-	-	25,000
	3350FF1603	Portable Bars	Sales and Events Coordinator	-	-	-	-	18,375	18,375
	3351BD1501	Aspen Grove - Replace Carpet	Buildings Superintendent	11,000	-	-	-	-	11,000
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	41,400	10,000	-	-	-	51,400
	3351BD2101	Dumpster enclosure - Village Green/Aspen Grove	Parks Superintendent	45,000	-	-	-	-	45,000
	3352FF1104	Replace Banquet Serviceware	Sales and Events Coordinator	-	-	11,000	66,000	-	77,000
	3352FF1704	Banquet Tables	Sales and Events Coordinator	-	-	-	-	8,800	8,800
	3352LV1720	Replace 2013 Cargo Truck #690	Fleet Superintendent	-	38,500	-	-	-	38,500
	<b>Total</b>			<b>167,400</b>	<b>138,500</b>	<b>104,000</b>	<b>91,620</b>	<b>27,175</b>	<b>528,695</b>
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep Reconfiguration	Engineering Manager	-	240,000	-	-	-	240,000
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	Food and Beverage Manager	-	49,000	-	-	-	49,000
	3453FF1707	Replacement of Main and Snowflake Lodge Kitchen Equipment	Food and Beverage Manager	-	53,000	-	11,000	-	64,000



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	3462CE1902	Diamond Peak Fiber Network to Lifts	Director of IT	-	-	-	-	68,000	68,000
	3462HE1502	Crystal Express Ski Lift Maintenance and Improvements	Mountain Operations Manager	49,000	145,000	-	-	180,000	374,000
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements	Mountain Operations Manager	75,000	17,000	-	41,000	192,000	325,000
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	Mountain Operations Manager	55,000	75,000	-	120,000	166,000	416,000
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	Ski Resort General Manager	-	-	20,000	50,000	-	70,000
	3462LE1720	2016 Polaris Ranger Crew #728	Fleet Superintendent	-	-	19,000	-	-	19,000
	3463HE1721	2013 Snow blower #689	Fleet Superintendent	-	-	165,900	-	-	165,900
	3463HE1722	Loader Tire Chains (1-Set)	Fleet Superintendent	9,750	-	-	-	10,000	19,750
	3463HE1723	2002 Caterpillar 950G Loader #524	Fleet Superintendent	265,000	-	-	-	-	265,000
	3463HE1724	Replace 2014 Winch Cat Grooming vehicle # 699	Fleet Superintendent	-	-	-	-	415,000	415,000
	3463HE1725	Replace 2014 Grooming vehicle # 700	Fleet Superintendent	-	-	415,000	-	-	415,000
	3463HE1728	Replacement of 2011 Grooming Vehicle # 645	Fleet Superintendent	400,000	-	-	-	-	400,000
	3464BD1302	Vehicle Shop/ Snowmaking Pumphouse Improvements	Mountain Operations Manager	-	-	-	-	45,000	45,000
	3464BD1403	Resurface Main Lodge Decks	Buildings Superintendent	-	-	-	65,000	-	65,000
	3464HE1908	1983 Case 855C Track Backhoe # 348	Fleet Superintendent	-	-	-	-	282,000	282,000
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	Fleet Superintendent	16,500	17,000	17,000	17,500	17,500	85,500
	3464LE1729	Snowplow #304A	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LE1734	2016 Polaris Ranger Crew #723	Fleet Superintendent	-	19,000	-	-	-	19,000
	3464LV1730	2014 Yamaha ATV #695	Fleet Superintendent	19,000	-	-	-	-	19,000
	3464LV1731	2012 Yamaha ATV #683	Fleet Superintendent	-	-	-	-	18,000	18,000
	3464ME1802	Diamond Peak Fuel Storage Facility	Fleet Superintendent	-	-	-	20,000	400,000	420,000
	3464SI1002	Snowmaking Infrastructure Replacement	Mountain Operations Manager	160,000	150,000	-	-	-	310,000
	3467LE1703	Replace Child Ski Center Surface Lift	Ski Resort General Manager	75,000	-	-	-	-	75,000
	3468RE0002	Replace Ski Rental Equipment	Director of Skier Services	-	-	-	340,000	210,000	550,000
	3468RE1609	Replace Ski Rental Machinery	Director of Skier Services	-	40,000	-	-	-	40,000
	3469BD2101	Replace Ski Lodge Facility Equipment	Ski Resort General Manager	115,000	-	-	-	-	115,000
	3469HE1739	Replace 2010 Shuttle Bus #635	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469HE1740	Replace 2010 Shuttle Bus #636	Fleet Superintendent	-	-	-	-	160,000	160,000
	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	Senior Engineer	25,000	-	-	-	10,000	35,000
	3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction	Engineering Manager	-	3,600,000	-	-	-	3,600,000
	3469LV1735	2007 Chevy 1-Ton Pick-Up #596	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1736	2007 Chevy 1-Ton Pick-Up #597	Fleet Superintendent	-	-	-	-	40,000	40,000
	3469LV1737	1991 Ski Passenger Tram #267	Fleet Superintendent	-	-	-	-	22,700	22,700
	3469LV1738	1993 Ski Passenger Tram #283	Fleet Superintendent	-	-	-	-	22,700	22,700
	3499BD1710	Diamond Peak Facilities Flooring Material Replacement	Mountain Operations Manager	36,000	20,000	20,000	8,000	57,000	141,000
	3499OE1205	Replace Staff Uniforms	Ski Resort General Manager	-	-	-	-	155,000	155,000
	3499OE1502	Skier Services Administration Printer Copier Replacement 1210 Ski Way	Director of IT	10,000	-	-	-	-	10,000
	<b>Total</b>			<b>1,329,250</b>	<b>4,425,000</b>	<b>656,900</b>	<b>672,500</b>	<b>2,670,900</b>	<b>9,754,550</b>
Ski Master Plan	3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities	Ski Resort General Manager	-	-	-	-	242,898	242,898
	<b>Total</b>							<b>242,898</b>	<b>242,898</b>
Parks	4378BD1603	Resurface and Coat Incline Park Bathroom Floors	Buildings Superintendent	-	-	-	14,500	-	14,500
	4378BD1604	Resurface and Coat Preston Park Bathroom, Mechanical Room, and Bleacher Floors	Buildings Superintendent	53,200	-	-	-	63,400	116,600
	4378BD1605	Aspen Grove Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	-	145,000	105,000	-	-	250,000
	4378BD1701	Dumpster enclosure – Incline Park	Parks Superintendent	-	45,000	-	-	-	45,000
	4378BD1713	Upgrade Lights for I.P. Pathway	Buildings Superintendent	27,000	-	-	-	-	27,000
	4378BD1801	Preston Field Retaining Wall Replacement	Engineering Manager	-	-	40,000	390,000	-	430,000
	4378BD2001	Grout Repair Upstairs Parks Office & Tile Replacement	Buildings Superintendent	10,000	-	-	-	-	10,000



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Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total
	4378HV1738	2013 1-Ton Dump Truck #692	Fleet Superintendent	-	-	-	43,000	-	43,000
	4378LE1720	2013 Surf Rake #684	Fleet Superintendent	-	-	26,500	-	-	26,500
	4378LE1725	2008 Landpride Overseeder #622	Fleet Superintendent	-	-	-	17,000	-	17,000
	4378LE1726	2018 John Deere UTV #771	Fleet Superintendent	-	-	-	20,000	-	20,000
	4378LE1727	2015 John Deere Pro Gator #722	Fleet Superintendent	-	-	-	32,000	-	32,000
	4378LE1743	2019 Toro 3500D Rotary Mower #792	Fleet Superintendent	-	-	-	37,000	-	37,000
	4378LI1207	Maintenance, East & West End Parks	Senior Engineer	-	42,500	41,500	5,000	5,000	94,000
	4378LI1303	Pavement Maintenance, Village Green Parking	Senior Engineer	5,000	32,500	5,000	5,000	12,500	60,000
	4378LI1403	Pavement Maintenance, Preston Field	Senior Engineer	7,500	27,500	6,000	7,500	6,000	54,500
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	Senior Engineer	5,000	27,500	5,000	10,000	5,000	52,500
	4378LI1604	Pump Track	Senior Engineer	80,000	-	-	-	-	80,000
	4378LI1802	Pavement Maintenance - Incline Park	Senior Engineer	7,500	3,500	6,000	6,000	30,000	53,000
	4378LI2104	IVGID Community Dog Park	Engineering Manager	75,000	-	-	-	-	75,000
	4378LV1734	2011 Pick-Up with Lift gate #646	Fleet Superintendent	-	44,500	-	-	-	44,500
	4378LV1735	2005 Pick-up Truck 4x4 (1-Ton) #554	Fleet Superintendent	47,000	-	-	-	-	47,000
	4378RS1501	Replace Playground - Incline Park	Senior Engineer	-	20,000	100,000	-	-	120,000
	4378RS1601	Replace Playgrounds - Preston	Senior Engineer	-	-	100,000	-	-	100,000
	4378RS1601X	Playground Repairs - Preston	Senior Engineer	7,500	7,500	-	-	-	15,000
	4378RS2103	Village Green Drainage and Park Improvement Project	Senior Engineer	20,000	-	-	-	-	20,000
	<b>Total</b>			<b>344,700</b>	<b>395,500</b>	<b>435,000</b>	<b>587,000</b>	<b>121,900</b>	<b>1,884,100</b>
Tennis	4588BD1602	Paint All Court Fences and Light Poles	Buildings Superintendent	-	-	-	-	30,000	30,000
	4588LI1201	Pavement Maintenance, Tennis Facility	Senior Engineer	5,000	5,000	10,000	22,500	5,000	47,500
	4588RS1402	Resurface Tennis Courts 3 thru 7	Superintendent of Parks and Recreation	-	-	23,000	-	-	23,000
	4588RS1501	Resurface Tennis Courts 1 and 2	Superintendent of Parks and Recreation	-	-	-	10,000	-	10,000
	<b>Total</b>			<b>5,000</b>	<b>5,000</b>	<b>33,000</b>	<b>32,500</b>	<b>35,000</b>	<b>110,500</b>



2022 Capital Improvement Project Summary Report - 5.26.2021

Department Description	Project Number	Project Title	Project Manager	2022	2023	2024	2025	2026	Total	
Recreation Center	4884BD1702	Replace Bird Netting	Buildings Superintendent	-	-	17,720	-	-	17,720	
	4884BD1804	Chemtrol System for Recreation Center Pool	Buildings Superintendent	-	22,000	-	-	-	22,000	
	4884FF1501	Resurface Recreation Center Patio Deck	Buildings Superintendent	-	-	-	-	35,000	35,000	
	4884LI1102	Recreation Center Parking Lot Reconstruction	Senior Engineer	-	350,000	300,000	300,000	-	950,000	
	4884LI1102X	Pavement Maintenance, Recreation Center Area	Senior Engineer	7,500	7,500	7,500	7,500	6,000	36,000	
	4884RS1503	Replaster Recreation Center Pool	Buildings Superintendent	-	-	200,000	-	-	200,000	
	4886LE0001	Fitness Equipment	Recreation Center Manager	53,000	49,000	70,000	57,200	51,300	280,500	
	4899BD1305	Paint Interior of Recreation Center	Buildings Superintendent	15,500	-	15,500	-	-	31,000	
	4899FF1202	Rec Center Locker Room Improvements	Engineering Manager	800,000	-	-	-	-	800,000	
	4899LV1721	2012 15-Passenger Van #667	Fleet Superintendent	-	-	-	-	45,800	45,800	
	4899LV1723	2017 Chevy Compact SUV #751	Fleet Superintendent	32,000	-	-	-	-	32,000	
	4899OE1607	Recreation Center Printer Copier Replacement 980 Incline Way	Director of IT	-	-	-	-	-	25,000	
	<b>Total</b>				908,000	428,500	610,720	364,700	163,100	2,475,020
	Community Services Shared	4999LV1802	2017 Dodge Caravan ADA #769	Fleet Superintendent	-	-	64,000	-	-	64,000
<b>Total</b>						64,000			64,000	
<b>Total Community Services</b>				<b>3,870,130</b>	<b>6,299,700</b>	<b>3,796,020</b>	<b>3,553,820</b>	<b>4,445,853</b>	<b>21,965,523</b>	
Beaches	3970BD2601	Burnt Cedar Swimming Pool and Site Improvements	Engineering Manager	3,350,000	-	-	-	-	3,350,000	
	3972BD1301	Reconstruct Pavement - Ski Beach	Senior Engineer	-	-	250,000	-	-	250,000	
	3972BD1301X	Pavement Maintenance, Ski Beach	Senior Engineer	8,500	15,000	6,000	6,000	6,000	41,500	
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	Senior Engineer	55,000	55,000	55,000	55,000	-	220,000	
	3972BD2101	Ski Beach Boat Ramp Improvement Project	Engineering Manager	-	-	-	20,000	715,000	735,000	
	3972BD2102	Beach Access Improvement Project	Engineering Manager	45,000	-	-	-	-	45,000	
	3972FF1704	Beach Furnishings	Parks Superintendent	21,000	-	-	-	-	21,000	
	3972LE1720	2014 John Deere 5075E Tractor #698	Fleet Superintendent	-	-	-	54,000	-	54,000	
	3972LI1201	Pavement Maintenance, Incline Beach	Senior Engineer	6,500	31,500	6,500	6,500	12,500	63,500	
	3972LI1202	Pavement Reconstruction - Burnt Cedar Beach	Senior Engineer	-	-	-	-	835,000	835,000	
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach	Senior Engineer	12,500	67,500	12,500	12,500	-	105,000	
	3972RS1701	Replace Playgrounds - Beaches	Senior Engineer	-	7,500	100,000	100,000	-	207,500	
	3972RS1701X	Playground Repairs - Beaches	Senior Engineer	7,500	7,500	-	-	-	15,000	
	3973FF1204	Incline Beach Kitchen	Food and Beverage Manager	7,260	-	-	-	-	7,260	
	3974FF1101	Burnt Cedar Beach Kitchen	Food and Beverage Manager	6,800	-	-	-	-	6,800	
	3999BD1702	Resurface Burnt Cedar Pool Patio Deck	Buildings Superintendent	-	-	-	29,100	-	29,100	
	3999BD1703	Replace Ski Beach Entrance Gate	Buildings Superintendent	-	-	19,500	-	-	19,500	
	3999BD1708	Ski Beach Bridge Replacement	Senior Engineer	-	120,000	-	-	-	120,000	
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	Engineering Manager	-	45,000	-	-	-	45,000	
	3999LI1902	Burnt Cedar Beach Eastern Stormwater Improvements	Senior Engineer	-	-	-	-	189,200	189,200	
	<b>Total</b>				3,520,060	349,000	449,500	283,100	1,757,700	6,359,360
	<b>Total</b>				<b>12,125,628</b>	<b>12,087,200</b>	<b>8,538,020</b>	<b>9,428,440</b>	<b>13,667,253</b>	<b>55,846,541</b>



# Community Services Master Plan

August 2019



# Plan Recommendations

The lists below summarize the key takeaways from public input, trends, and professional assessments which were used to develop the Master Plan recommendations.

## FEEDBACK FROM PUBLIC INPUT

- **Key Takeaways**
  - » Maintain/Enhance what we currently have
  - » Provide trails and improved connectivity
  - » Provide a dedicated dog park
  - » Address Recreation Center needs: gymnasium, multi-use meeting rooms, and fitness facilities
  - » Provide facilities to meet trending recreation needs: bocce and pickleball
  - » Provide Snow Play
  - » Valued sports and recreation programs

## TRENDS

- **Top Trends Influencing Priorities**
  - » Maintain/Enhance existing facilities
  - » Trails
  - » Active sports play and trends for needs for rectangle and diamond fields
  - » Dog parks
  - » Bocce
  - » Pickleball
  - » Bike park
  - » Recreation programming and fitness
  - » Aquatics centers
  - » Year-round recreation/winter play

## PROFESSIONAL ASSESSMENTS & NEEDS ASSESSMENTS

- **Key Takeaways**
  - » Maintain/Enhance existing facilities
  - » Address conflicts of use and provide dedicated dog park
  - » Provide dedicated rectangle fields
  - » Address Recreation Center Needs
    - Reorganize and provide enhanced efficiencies in entry, lobby and reception areas
    - Address overuse/limitations of gymnasium
    - Address shortages of storage and office space
    - Improve the weights and fitness studio
    - Provide multi-use meeting rooms to support recreation programming
  - » Create a recreation campus at the Recreation Center, Incline Park, and Village Green
  - » Connect existing facilities and trails to create walking and biking loops
  - » Diversify play equipment
  - » Take advantage of snow play opportunities

# Plan Recommendations | Top Tier Recommendations

## PLAN RECOMMENDATIONS

Key takeaways informed the evaluation of project site testing and analysis of IVGID's parks, fields, trails, open space, snow play, built facilities, and programs. Plan recommendations are organized according to top tier and second tier recommendations and aspirational projects. The list is not prescriptive or directive. As funding and/or partnership opportunities arise or decrease, projects may advance more quickly or more slowly than initially anticipated. For example, if a community partner came forward with funding and an operational plan to develop a Cross-Country Center, it may be reconsidered and evaluated sooner than anticipated.

## TOP TIER RECOMMENDATIONS

### ENHANCE AND MAINTAIN IVGID'S CURRENT FACILITIES AND UPGRADE EQUIPMENT ON A REGULAR SCHEDULE.

Overall, the communities of Incline Village and Crystal Bay enjoy access to a good variety of well-maintained parks, trails, open space, and recreation facilities. Maintenance efforts should focus first on deferred maintenance needs and pro-actively establish a schedule for renewal of existing amenities and facilities. As renewal projects are planned and programmed into the budget, efforts can be made to address trends and needs through those revitalization projects.

### DEVELOP A DEDICATED DOG PARK.

The need for dedicated dog parks is one of the most pressing need for parks departments across the nation. According to ESRI Market Potential Reports, as of 2019, 41.8 percent of Incline Village and Crystal Bay residents own a dog and the market potential is higher than the national average for a resident to own at least one dog. Dog owners have use of Village Green as a temporary dog park, but potential conflicts exist with the use of the park for other programming. The opportunity to develop a dedicated dog park at the USFS property east of the high school can provide a facility on par with the experience at the Village Green and elevate the opportunity to address the demand for dog park in the Incline Village/Crystal Bay community.



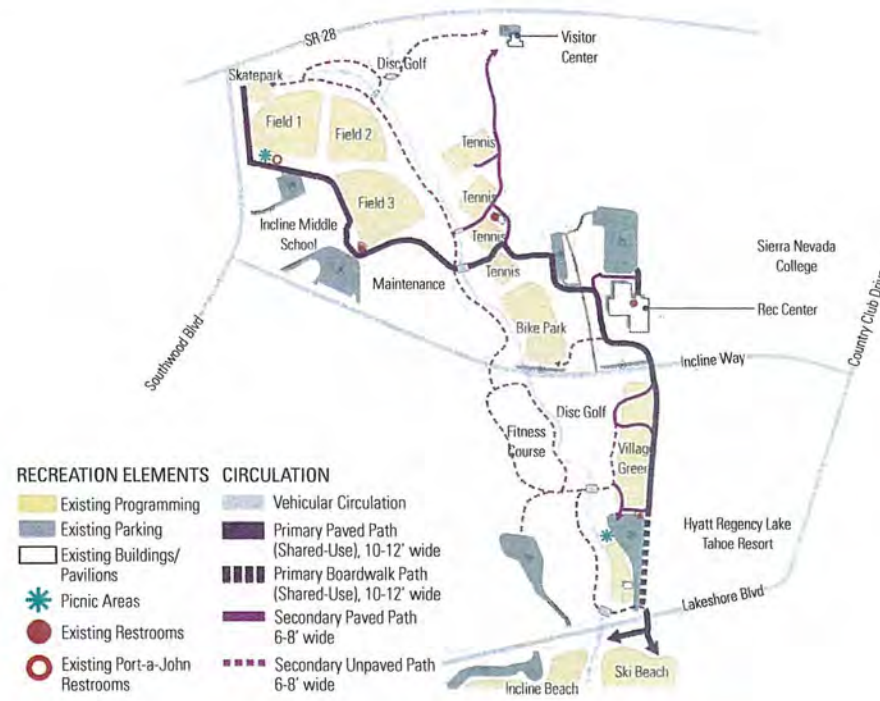
# Plan Recommendations | Top Tier Recommendations

## CONNECT FACILITIES TO CREATE A CONNECTED TRAIL SYSTEM AND PROVIDE WALKING LOOPS.

Walking for fitness and the desire to walk and bike to destinations are increasingly popular and received strong community support. A number of trail and mobility improvement projects are the responsibility of the USFS and Washoe County. IVGID can show support for implementation of those projects while continuing to improve connectivity on and between their properties.

## DEVELOP DEDICATED RECTANGLE FIELDS AT THE HIGH SCHOOL.

IVGID's field inventory does not include dedicated rectangular fields which support sports such as soccer and lacrosse. The current softball fields at Incline Park and the Village Green are converted to rectangular fields as schedules permit. The inventory of soccer fields for older youths is limited. Only a few fields within the District can accommodate competition play for those over 10 years old. These fields are primarily located on Village Green and compete with other scheduled programs. Dedicated rectangle fields are needed and should be sized to accommodate a range of age groups from beginner to more advanced, adult play.





# Plan Recommendations | Top Tier Recommendations

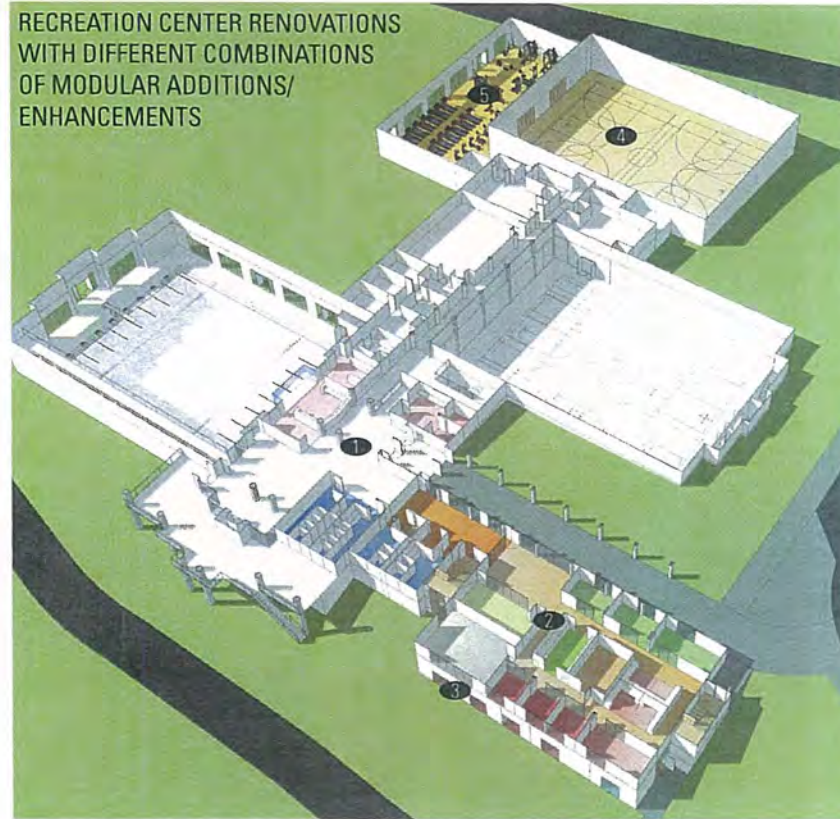
## EXPAND THE RECREATION CENTER TO PROVIDE FOR A MORE EFFICIENT LAYOUT FOR THE ENTRY/RECEPTION, EXPAND THE WEIGHTS AND FITNESS STUDIO, PROVIDE ADDITIONAL GYM SPACE, AND PROVIDE ADDITIONAL MULTI-USE MEETING ROOMS, OFFICES, AND STORAGE.

Improvements to the Recreation Center can occur in phases and by modular additions. Not all enhancements have to be completed at the same time. The greatest single issue facing the Recreation Center is the fact it is simply not large enough to handle all of the recreational needs and demands of the community. The entry/lobby area is insufficiently designed and there is a lack of general storage and office space. The District does not have adequate multi-use meeting rooms which allow for programming and revenue generation. Additionally the weights and fitness studio are inadequate and the gym is overused. Modular additions to the Recreation Center can address these constraints and received support from stakeholder groups and residents.

## CONTINUE PARTNERSHIPS TO PROVIDE CROSS-COUNTRY SKI TRAILS.

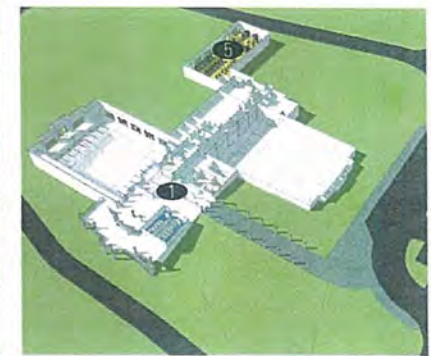
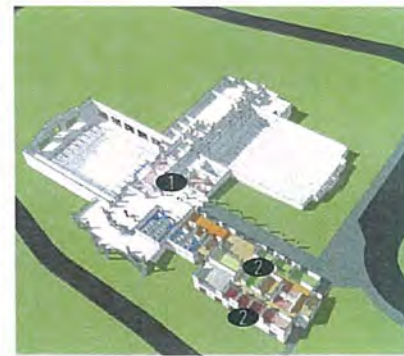
Nevada Nordic, a local nonprofit organization, has partnered with IVGID to groom Nordic trails on the Mountain Course when snow cover is adequate. This partnership has benefited the community and provided needed access to cross-country trails. The District should continue to build upon and support the partnership.

RECREATION CENTER RENOVATIONS WITH DIFFERENT COMBINATIONS OF MODULAR ADDITIONS/ ENHANCEMENTS



### Legend

- ① Entry/Reception Renovation
- ② Multi-Use Meeting Rooms Addition
- ③ Offices and Storage Addition
- ④ Gymnasium Addition
- ⑤ Weights and Fitness Studio Addition



# Plan Recommendations | Top Tier Recommendations

## MOVE FORWARD TOP PRIORITIES FROM THE BEACHES RECREATION ENHANCEMENT OPPORTUNITIES PLAN, THE TENNIS CENTER FACILITIES ASSESSMENT AND MASTER PLAN, AND THE DIAMOND PEAK MASTER PLAN.

By reference, the Community Services Master Plan includes the recommendations and priorities identified in other facility master plans. This Community Services Master Plan therefore also includes the following documents:

- *Incline Village Golf Courses Facilities Assessment and Future Needs Recommendation* (December 2012; Findings presented to the Board of Trustees on March 13, 2013)
- *Diamond Peak Master Plan* (August 2015; approved by the Board of Trustees on October 21, 2015)
- *IVGID Beaches Recreation Enhancement Opportunities Plan* (February 2016; Approved by the Board of Trustees on February 24, 2016)
- *Incline Village Tennis Center Facilities Assessment and Master Plan* (August 2016; Approved by the Board on August 24, 2016)

Recommendations from these studies are also important to meet community needs. For example, the Tennis Center Master Plan recommended formalizing the pickleball program and launching a plan for renovating the Pro-Shop buildings and the surrounding site. The Beaches Plan recommended replacement of the restroom and concession building and noted challenges with the Burnt Cedar pool. These ideas and as well as recommendations from other plans have strong support for moving forward. Therefore, the concepts presented in the other plans should be annually reviewed and considered during planning and budgeting for the 5-year and 1-year capital improvement program.

FIGURE 3: IVGID RECREATION/COMMUNITY SERVICES MASTER PLAN VENUES



# Plan Recommendations | Top Tier Recommendations

## **DEVELOP BOCCE COURTS.**

There is strong community support for additional bocce courts to serve Incline Village/Crystal Bay residents. There are multiple opportunities for addressing this need and IVGID should work with residents and consider capital and operational expenses to determine the final location and design.



# Plan Recommendations | Second Tier Recommendations

## SECOND TIER RECOMMENDATIONS

### ENHANCE SIERRA PARK AT BOULDER BAY.

Boulder Bay, LLC developed Sierra Park in Crystal Bay, but the park has limited facilities and is constrained by topography. County funds totaling \$520,000 remained unused. The funding needs to stay in Crystal Bay and could be used for park improvements. Because funds are available, IVGID should work with the County to determine the best and highest use of the funds to provide for recreation opportunities that meet the needs of Crystal Bay residents.



# Plan Recommendations | Second Tier Recommendations

## **PROVIDE SEASONAL ICE RINK AND SNOW PLAY AREAS AT THE CHATEAU.**

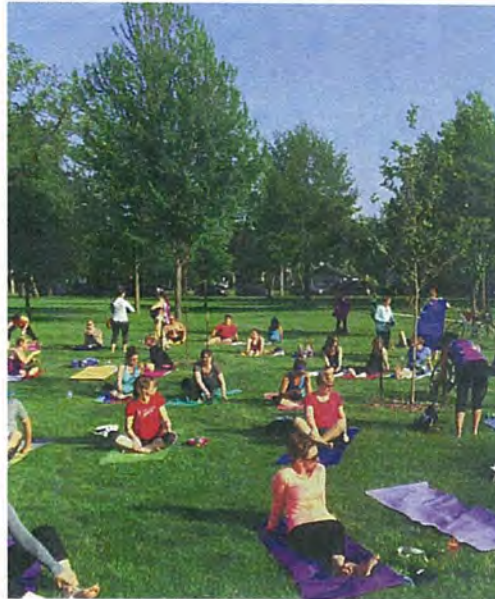
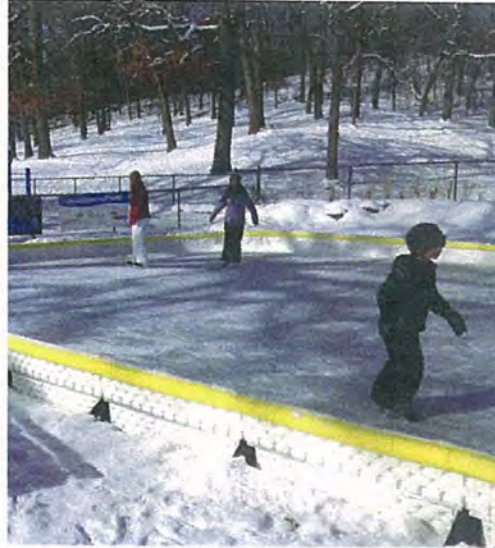
Incline Village's Championship Course presents a distinct opportunity for seasonal snow play. Community support is strong for an ice rink and the parking area at the Championship Course could be converted to a temporary ice rink during the winter season. In addition to ice skating, the terrain of the driving range lends itself for snow play and The Grille at The Chateau would complement the winter activities by offering food and beverage facilities.

## **ENHANCE THE SKATE PARK.**

The skatepark is adequate but is not designed for multiple age groups/ability levels. Incorporating a variety of elements for both beginners, young skaters and experienced skaters will enhance the facility. These enhancements have community support and could greatly increase the use of the community resource.

## **DEVELOP A GREAT PARK AT THE VILLAGE GREEN.**

In future years, as the pressures from other uses are relocated from Village Green to more appropriate locations, Village Green has an opportunity to be enhanced and become a central part of IVGID's parks system. These enhancements are not high priority. Rather, it is an opportunity to be further evaluated as other uses are shifted and consideration is given to developing a multi-use park that encourages socialization and interaction for all of the Incline Village/ Crystal Bay community.



# Plan Recommendations | Aspirational Projects

## ASPIRATIONAL PROJECTS

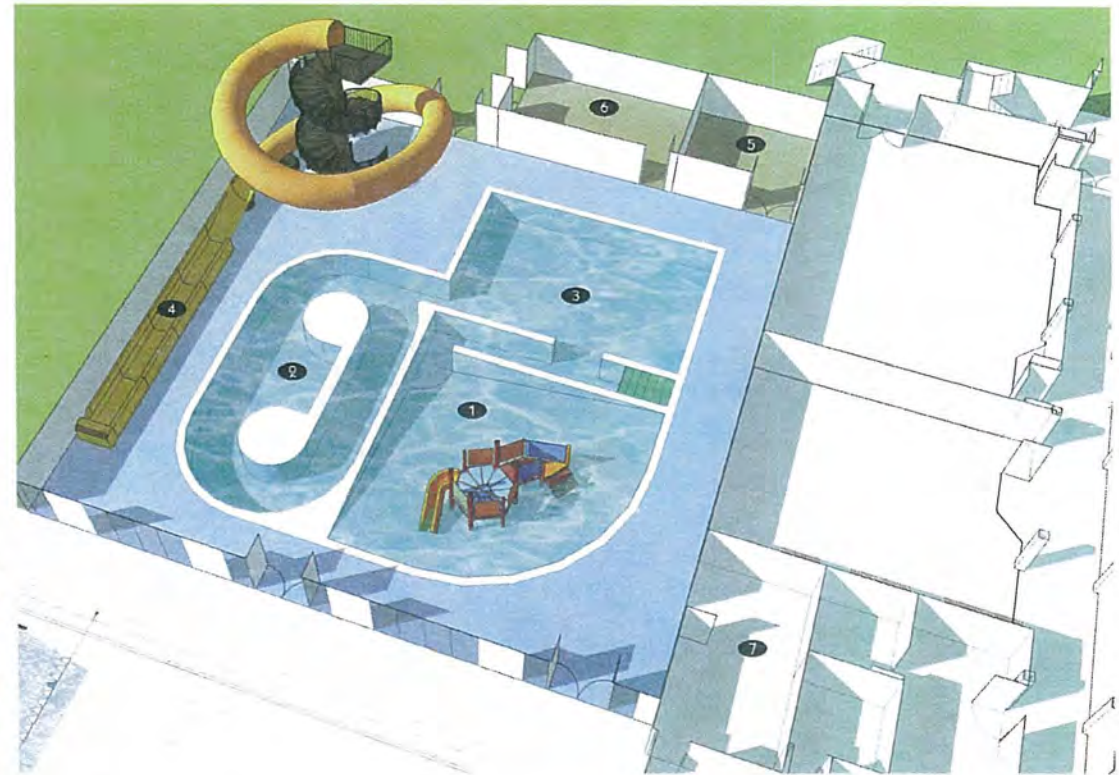
### DEVELOP A CROSS-COUNTRY CENTER NEAR MOUNT ROSE.

Community support exists for developing a Nordic Center near Mount Rose, but the capital and operating costs make it an aspirational project rather than a top or secondary tier project. IVGID owns a high-elevation, five-acre parcel near Incline Lake and Tahoe Meadows. In the event community partners find funding and operational responsibilities are negotiated so as to not impact other District needs, there is a possibility for the property to be developed into a Nordic Center in the future.

### DEVELOP AN AQUATIC CENTER AT THE RECREATION CENTER PROPERTY.

Aquatic centers that include warm water pools and recreational elements is a strong growing trend in the nation and the region. Although some stakeholders and residents were supportive of such an investment the majority did not express strong support. Additionally, the capital and operational expenses for constructing and managing the facility are high. Therefore the aquatic center is included as an aspirational project.

*Aspirational projects could rise in priority if funding or partnerships become available.*



#### Legend

- |                    |                        |
|--------------------|------------------------|
| ① Zero Depth Entry | ⑤ Pool Storage         |
| ② Lazy River       | ⑥ Pool Mechanical      |
| ③ Exercise Pool    | ⑦ Existing Pool Office |
| ④ Water Slide      |                        |

# Plan Recommendations | Implementation

## 2019 PROJECT PRIORITIES

Upon review of the top tier and second tier priority projects and the synthesis of community feedback and professional best practices and recommendations, the Board of Trustees directed staff to move forward with the five strategies listed below. These actions will allow the community to make progress toward implementing the top projects recommended by the Community Services Master Plan and the other facility planning documents.

1. Begin the process to apply for a Special Use Permit with the U.S. Forest Service to conduct community recreation, including a Dog Park on the 12-acre parcel across from Incline High School.
2. Secure the services of a licensed architect and work with the Community to finalize the design for the Incline Beach House and associated circulation/access improvements.
3. Secure the services of a licensed architect and work with the Community to finalize the concept plan for the renovation of the Incline Tennis Center, including the addition of Bocce Courts.
4. Provide a timeline to the Board of Trustees to ensure the ongoing operation of Burnt Cedar pool while initiating a Community process to review the options for the renovation and/or reconstruction of the Burnt Cedar pools.
5. Initiate discussions with the Incline Tahoe Foundation and Incline Ice Foundation to determine the feasibility of developing a seasonal Ice Skating Rink by leveraging the current funding held by the Incline Ice Foundation.



# Plan Recommendations | Implementation

## IMPLEMENTATION

To implement projects over the next 10-15 years, IVGID staff and the Board of Trustees will continue to work with the Incline Village/Crystal Bay community to make choices on implementing improvements. The list of prioritization criteria previously described and the list of top tier and second tier recommendations can be a guide for those conversations. Additional project concepts, such as the Nordic Center and Aquatic Center are aspirational in nature. Opportunities such as developing a park at the old elementary school and using a Sprung structure as a field house are presented for future consideration and can evolve as new partnerships come forward.

The recommendations and best practices set forth in the Community Services Master Plan should be used as decision-making tools to direct conversations between the community, Board, and IVGID staff. The 5-year and 1-year capital improvement project planning processes should annually consider the top tier and second tier projects and determine how they can be planned and budgeted.

Inclusion of a project as a top tier or second tier recommendation is not a promise of its implementation. The plan and recommendations presented are a guide for decision-makers. Every project moving forward will continue to receive community input and will be evaluated according to the prioritization criteria.

The focus moving forward is on maintaining and enhancing the District's existing infrastructure while meeting key community needs. The Incline Village/Crystal Bay communities highly value the access and quality of their community services. Prioritizing the delivery of an "exemplary recreational experience...while striving for fiscal and environmental sustainability" will allow residents to have renewed facilities and quality parks, trails, and open spaces for years to come.

*"deliver exemplary recreational experience...while striving for fiscal and environmental sustainability"*



## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** Review, discuss and approve Staff to work with the Dave and Cheryl Duffield Foundation to develop a Memorandum of Understanding (MOU) to initiate a conceptual design phase for the purpose of expanding programs and services to the community at the Recreation Center, to be brought back to the Board of Trustees for approval at a future meeting

**DATE:** January 12, 2022

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### **I. RECOMMENDATION**

Review, discuss and approve Staff to work with the Dave and Cheryl Duffield Foundation to develop a Memorandum of Understanding (MOU) to initiate a conceptual design phase for the purpose of expanding programs and services to the community at the Recreation Center, to be brought back to the Board of Trustees for approval at a future meeting

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

#### Long Range Principal #1 Service

Long Term Initiative 6 - Execute the short and long term strategy as they relate to various district venue and facility master plans and studies as the roadmap for the future.

#### Long Range Principal # 5 Assets & Infrastructure

Long term Initiative 2 - Continue to review and potentially implement priorities identified in the various district venue and facility master plans and studies as defined by the Board of Trustees.

### **III. BACKGROUND**

Community Service Master Plan, approved in 2018, includes top tier and second tier recommendations (Pages 133-139). These include:

### Top Tier Recommendations

- Enhance and maintain IVGID's current facilities and upgrade equipment on a regular schedule
- Develop a dedicated Dog Park
- Connect facilities to create a connected trail system and provide walking loops
- Develop dedicated rectangle fields at the high school
- **Improve and expand the Recreation Center**
- Continue partnerships to provide Cross-County Ski Trails
- Move forward top priorities from the Beaches Recreation Enhancement Opportunities Plan, Tennis Center Facilities Assessment, and the Diamond Peak Master Plan
- Develop Bocce Courts

Included in the top tier recommendations is to improve and expand the Recreation Center to address existing gaps in service to the community and the Recreation Center membership.

The current design of the Recreation Center, as documented in the Community Services Master Plan, presents challenges as it relates to conflicting usage and the overall ability to provide services to the youth and teens in the community. Current programming use of the Recreation Center cannot appropriately accommodate certain types of programs and activities. The Recreation Center contains a robust membership base who expect a quality health and fitness center experience. Youth, teens, and families in the community have existing needs as well and the current design of the Recreation Center simply cannot consistently satisfy the activity and programmatic needs of the overall community.

Identified community priorities, gaps and recommendations, as it relates to the Recreation Center in the Community Services Master Plan, include but are not limited to:

- Need for an additional multi use gymnasium
- Flexible use meeting, fitness, personal training, and programming facilities for youth and seniors
- Increased valued sports & recreation programs
- Storage Space

Currently, the District is investing in the Recreation Center with two projects consistent with recommendations in the Community Services Master Plan. The Recreation Center Restroom Project and the Recreation Center Locker Room

Project. However, there are no existing plans to implement any other recommendations in the Community Services Master Plan.

Over the past couple years, demand for youth, teen and family programming has increased significantly and many of the youth programs operated by the Parks and Recreation Department are near or at capacity so there are additional demands that cannot currently be met based on available facilities and resources. Parks and Recreation Staff continue to work with partners such as Lake Tahoe School and Washoe County School District for utilization of facilities however these partners have their own specific needs so the existing shared space in the community is overall not sufficient.

#### **IV. POTENTIAL PARTNERSHIP OPPORTUNITY WITH THE DAVID AND CHERYL DUFFIELD FOUNDATION**

IVGID and the David and Cheryl Duffield Foundation have developed a solid partnership over the past few years; most recently partnering on the Incline Park Ballfield Renovation and the grant funded equipment to develop and implement what is now a thriving community gymnastics program that has unfortunately reached a point where there is minimal room for growth and the ability to accommodate the demand from the community due to lack of available facilities. Thanks to the generosity of the David and Cheryl Duffield Foundation, these programs and facilities have enhanced the overall services that IVGID is able to offer the community.

After significant discussion with the District, the David and Cheryl Foundation has issued IVGID a letter of interest to enter into another partnership with IVGID to expand and enhance the Recreation Center Campus to provide additional services to the community of Incline Village/Crystal Bay.

This vision for this partnership includes but is not limited to expansion of the Recreation Center primarily to serve youth and teens in the community through well managed and supervised programs and activities while providing opportunities to alleviate some of the existing issues and conflicting use at the Recreation Center identified in the Community Services Master Plan and experienced daily by Parks and Recreation Staff. While the vision for the expansion primarily would be to serve youth and teens, there would be opportunity to utilize the facilities for personal training and other types of commission based recreation services that would provide net revenue to the District. Additionally, the ability to utilize alternative recreation space would free up space in the existing gymnasium and fitness areas which is problematic during certain times of the day. The addition of a youth and teen specific area would also alleviate many of the issues that arise in the Recreation Center lobby as many of the local youth visit the

Recreation Center daily to recreate and socialize. This creates conflict in the lobby and the administrative area where Staff is serving customers at the Recreation Center counter. Being able to provide a location for local youth and teens to recreate and socialize safely in a positive environment is crucial and is extremely necessary.

The initial vision for this project includes an additional multi use gymnasium with an emphasis on youth programming and activities including gymnastics but as mentioned could provide opportunities for other services in the mornings and early afternoons. Additionally, space for programming and social activity, administrative, small kitchen, restrooms, storage, and other potential flexible areas.

IVGID has also developed a strong partnership with the North Lake Tahoe Boys & Girls Club (NLTBGC) over the years and if this project proceeds, the plan is to develop an operational partnership with the NLTBGC to supervise and provide programming to the youth and teens in the community.

The David and Cheryl Duffield Foundation have formally communicated to the IVGID District General Manger that they are fully committed to entering into a partnership with IVGID to develop and implement this project and provide the financial resources to make this a reality.

## **V. NEXT STEPS**

If approved, Staff would work with David and Cheryl Duffield Foundation to create a Memorandum of Understanding (MOU) to enter into an agreement to complete a visioning and conceptual phase. This agreement would be brought back to the Board of Trustees for approval no later than the February 9<sup>th</sup> Board of Trustees meeting. The conceptual phase would include a preliminary conceptual design, high level cost estimation, estimated operating and maintenance estimations, and a preliminary programmatic and potential fee and revenue opportunities.

Ultimately, the conceptual phase would inform the recommended overall project that would be brought back to the Board for formal approval to proceed. It is imperative and the desire of the David and Cheryl Duffield Foundation to accelerate this project and they understand this would entail bringing in a third party to manage this project as IVGID Engineering Staff has a significant workload in the upcoming five-year capital plan.

## **VI. CONCLUSION**

As documented in the Community Services Master Plan, enhancing and expanding the Recreation Center is recommended as a high priority in the community. Additionally, there is a need for additional programming and services in particular for the youth and teens in the community. It needs to be acknowledged that IVGID would own and be responsible for overall management of the expanded facilities and services. However, as a result of the generous grant opportunity, IVGID would not incur the capital and depreciation cost which is a huge benefit to the parcel owners of Incline Village/Crystal Bay. The ability to charge fees for membership, programming, personal training and other activities would need to be structured to achieve the desired cost recovery.

Staff is recommending that the Board authorize Staff to continue to work with the David and Cheryl Duffield Foundation on making this project a reality which will be a huge benefit to the parcel owners and the community of Incline Village/Crystal Bay.

## **VII. ATTACHMENTS**

1. Letter of Intent from the David & Cheryl Duffield Foundation
2. Letter of Support from the North Lake Tahoe Boys & Girls Club

January 1, 2022

Mr. Indra Winquest  
District General Manager  
Incline Village General Improvement District  
893 Southwood Blvd  
Incline Village, NV 89451

Dear Mr. Winquest,

This letter serves to affirm the interest of the Dave & Cheryl Duffield Foundation (the "Foundation") in supporting improvements and new amenities to Incline Village recreation facilities and services as further described below. While this letter does not constitute a financial commitment, it is the intent of the Foundation to partner with the Incline Village General Improvement District to effect these improvements under terms and conditions to be further negotiated in good faith over the coming months as conceptual design and approval processes progress. Additionally, this offer is contingent upon an eventual overall agreement between parties to pursue an aggressive timeline for final completion of said improvements to be determined and agreed upon during the conceptual phase.

Potential activities contemplated under this affirmation of interest include construction of youth and teen facilities at the existing IVGID Recreation Center site to include but not limited to:

- Construction of a new multi-use gymnasium to provide safe and supervised programs and activities for community youth and teens including dedicated space for gymnastics programming and instruction
- Ancillary programming space to include but not limited to multi – use classroom programming space and social and emotional learning gathering space
- Administrational space including but not limited to front desk and check in services, office and meeting space
- Supporting infrastructure including but not limited to restrooms, kitchen, and storage space

The Dave & Cheryl Duffield Foundation is a private foundation chartered as a 501(c)3 not-for-profit corporation under the laws of Nevada.

Sincerely,

Chris Watts  
Treasurer



**BOYS & GIRLS CLUB**  
OF NORTH LAKE TAHOE

P.O. Box 1617  
Kings Beach, CA 96143  
(530) 546-4324 - (530) 546-2639 Fax  
[www.bgcnlft.org](http://www.bgcnlft.org)

January 7, 2022

Dear Incline Village General Improvement District Board of Trustees,

The Boys & Girls Club of North Lake Tahoe is in support of approval for the Conceptual Design Phase related to the Recreation Center Expansion, which would include an area dedicated for local youth and teen programming. The Boys & Girls Club of North Lake Tahoe is committed to working in collaboration with IVGID leadership and the Dave and Cherly Duffield Foundation to ensure the success of this process.

Currently, the Boys & Girls Club provides services to local youth throughout Incline Village and Crystal Bay at our Duffield Youth Program, located at Incline Elementary School. The addition of a dedicated space to youth and teens at the Recreation Center would allow the Club to provide a safe, positive, and healthy place for youth of all ages in partnership with IVGID. As a part of the Vision Team, the club will deliver expert input that will support a concept that will fulfill both current and future needs for the community.

Thank you for your consideration and for your commitment to creating opportunities for all youth in Incline Village.

Sincerely,

Mindy Turner Carbajal  
Chief Executive Officer

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Tim Callicrate  
District Board Chairman

**SUBJECT:** Review, discuss and possibly approve spending \$48,700 to contract with the Mathis Group for a Board of Trustees Training and Leadership Program

**DATE:** January 4, 2022

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to approve spending \$48,700 to contract with the Mathis Group for a Board of Trustees Training and Leadership Program.

### **II. BACKGROUND**

At the September 2, 2021, Board Chairman Callicrate had a General Business item to discuss this matter with the Board and there were no objections to having Staff take the first step of getting a proposal for the interviews. On the September 15, 2021 agenda, there was a Consent Calendar item, which was moved to General Business, that was passed, to begin this process – that expenditure was \$8,000. This is Phase II of this process and the attached proposal outlines this phase.

### **III. FINANCIAL IMPACT**

This professional services contract is an unfunded item as it was not expressly included in the approved FY2022/23 budget. Staff has, however, identified funds that could be re-allocated to cover the cost of this contract through General Fund appropriations included in the District's General Fund, Administration budget (professional services, training). Of the total of \$48,700, it is recommended that 75% (\$36,525) be charged to the Trustee budget and 25% (\$11,950) be charged to staff training budget(s). If approved, funds will be re-allocated to the Trustee budget (100-11-110) to cover that portion of the contract cost.

### **IV. COMMENTS**

The Mathis Group proposal is a framework for the work. In reviewing this proposal, I was very pleased to see that Dr. Mathis included the process of documentation as well as process to provide a better way to evaluate the District General Manager (at the end of the proposal under "Summary").





January 3, 2022

To: Indra Winquest, District General Manager  
Cc: Tim Callicrate, Board Chair

From: Dr. Bill Mathis  
Management Psychologist

*Re: Proposal to Board of Trustees for Beginning of Training Program for Executive Coaching and Best Practice for Both Board (Phase I and Phase II Including Senior Management Staff)*

Phase I is intended to address coaching the individual Board members and GM, initially as consultation with individuals and counsel, we will endeavor a systemic improvement in systems that need upgrading to reach the level of a High Performance District and model for the industry. It is a well-known principle that good systems eliminate many human errors and increase motivation with staff dramatically. Board Interview Areas:

After in-depth interviews with the Board, many good suggestions were discussed and included in its proposal to develop and coach high performance with the Board, GM and key staff. Here are the High Performance Goals for this proposal and work plan to achieve.

- I. Develop Board Norms that achieves a more consensual effective communication between 5 board members who all have a great deal to contribute. Leadership consists of 5 bright people with different work backgrounds and will enhance meeting agendas, decision-making and simplify a very complex system that exists. Board Norms are often higher expectations than legal statements and emphasizes what works within the law and emphasizes results for commitments. Board Norms advocate respect for leadership, applaud results and trust in activity is key.
- II. Defining and Practicing Best Practices often means developing systems that work for staff, constituents, and Board that create harmony and initiative to move projects from a thoughtful but clear process towards solutions. Best practices are unique and take into account the management styles of both Board and leadership in staff. Accounts for and expectations are both emphasized in this goal.



- III. Utilizing and Identifying Best Leadership Skills of the 5 board members. This process will enhance individuals on the Board to utilize skills and abilities that others might ignore in the business of running a complex district.
- IV. Prepare the Improvement District for unique progress and innovative structures to complex financial growth in the District. This goal will emphasize making the PR and communications necessary for a high performing District. This goal will emphasize systems that work for people and not merely meet expectations.
- V. Development of Executive Staff to work together as a team with high expectations agreed upon by the District. This suggests the message of clear goals, project management skills and accountability for contractors and demonstrates being in sync with each other.
- VI. Coach the Team (Staff) and Leadership (Board) to move in smarter directions means eliminating behavior that is counterproductive and replacing behaviors with trust, respect and other Board norms conducive to team performance versus dysfunction.

Phase I: The above 6 goals represent steps needed to establish direction for developing a high performance District but will not establish total success until Phase II is implemented to support and conform to the needed changes. There will be re-training as Board members and executive team recycle their skills to other venues and take skills elsewhere. High turnover is an issue that needs addressing, especially with staffing.

**Proposal for Implementation:**

- A. Develop a strategy with the Board of Trustees to build a High Performance and cohesive group of Trustees to initiate and lead the best outcome for IVGID.

Activities:

- Zoom/in-person meetings with Board members to identify leadership skills and eliminate behavior that does not contribute to team success. This will include coaching Chair and Vice Chair in productive and clear practices for running meetings, more succinct agenda management, resolving board conflict and instituting activity and positivity in all segments of the meeting agenda. Enhance open agendas for citizens as prescribed.
- Use of new/advanced tests to enhance leadership skills of the Board, and key managers.
- Enhance skills in reading other's styles and communicate effectively with all.



- Complete agreement on Board Norms.
- B. When ready, Dr. Bill will work with the Board in special work study sessions on Board Norms adopted that all have contributed to. Also the Chair/Vice Chair will be coached in implementing this change of strategies for managing the timely implementation with the money.
  - C. Practice the best leadership style with each member of the Board and GM to clarify best styles, strengths and for getting consensus.
  - D. Begin to operationalize Best Practices with the Board and GM. Determine strategies for conflict resolution innovation and affirm individual contribution.
  - E. Determine Board individual strengths for Emotional IQ contribution and strengths for leadership. Self-reflection, understanding the culture and implementing transparency and open change. Trust-building is key.
  - F. Building a platform for new systems that enhance individual productivity, implement Board Norms, clarify Best Practices implementation, and create Board environment of effective leadership with 5 opinionated individuals.

Costs: Costs between categories will vary because of the different personalities of Board and Executive Staff, and different speeds for learning and adjusting to changes.

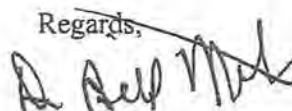
\$45,000 for activities listed and \$3,700 (not to exceed) for lodging, testing data, travel etc. and project expenses. Total of Phase I not to exceed \$48,700.

### Summary

These activities in this proposal will be documented with outcomes, milestones and supervised by the General Manager to complete the coaching with outcomes such as new Board Norms, beginning a new General Manager evaluation program and declared goals from each Board Trustee.

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Indra Winqest, GM

Regards,  
  
Dr. Bill Mathis

## MINUTES

### **REGULAR MEETING OF DECEMBER 8, 2021**

Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Tim Callicrate on Wednesday, December 8, 2021 at 6:00 p.m. via Zoom.

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

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

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

Trustee Michaela Tonking joined the meeting in progress at 6:35 p.m.

Members of Staff present were Director of Finance Paul Navazio, Director of Golf/Community Services Darren Howard, Director of Human Resources Erin Feore, Engineering Manager Kate Nelson and District General Counsel Joshua Nelson.

Board Chairman Callicrate said he is pulling I.1. from the agenda and wanted to make that known before public comments.

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

Aaron Katz said he has several written statements to the meeting minutes. You Board members keep hearing this from me so you don't need to hear it now but everyone who is listening to this meeting does. It is everything that you do – deceit, non-transparencies, lies designed to protect the guilty, stupidity, wastefulness, everything. What means everything – everything. Just look at this meeting – Staff sneaks in a change order on the Mountain Golf cart path project; retroactively no less to cover his ass and his buddy's Carson's ass and how does the District General Manager respond – oh let's pull it from the meeting, no, let's not pull it, let's just deny it. Staff presents a needless dog and pony show to make you believe that Staff deserves their job and never once, does Staff share, with the public, how much of our Rec Fee that was lost last year. Well, the previous year, it was about \$1.7 million. District General Counsel tells you Dillon's Rule allows our Staff to give away the store at local parcel owners expense when no other municipality in the state engages in these activities because it is wrong and you think we are special so it is right. The District General Manager hides the facts that he has made formal

applications to the Forest Service for a use permit to the parcel across from the high school for a dog park when he has not received Board approval to do so. By the way, one of the things on the application is present the resolution that you are authorized; he hasn't done that. And to ignore the fact that we already have a very suitable parcel that won't cost local parcel owners \$5.5 million or more once we have hired a CMAR because we don't have a compliant in-house Staff. It is everything, everything. Wake up Board members and smell the coffee Mrs. Buehler and do something responsible for a change otherwise you are all worthless. Thank you.

Mike Abel said he would first like this opportunity to make our Trustees aware of the "cease and desist" letter sent to Mr. Nelson on October 1<sup>st</sup> 2021 by Stephanie Rice. He will now send each of you a copy of that letter addressing IVGID's violation of the Beach deed and the potential for a lawsuit resulting from this violation. Moving on, it is not his purpose here to bash any individual Trustee this evening, but rather to address the serious needs and concerns of many citizens. **He thinks that it is time for a change at IVGID.** Mr. Callicrate and Trustees - you have **presided over and sanctioned an amazing level of mismanagement by IVGID staff these past 2 years.** The list of our IVGID's non-accomplishments this past two years is amazing:

1. Another seriously mis-stated CAFR for 2020 and 2021
2. An awesomely overpriced Rec Center Bathroom which should have been finished months ago.
3. A \$1 million plus tennis center where you can dance of the hot foot deck.
4. An awesomely overpriced pool replacement project that will not be finished on time.
5. A Mountain Golf Course clubhouse that is less useful and user friendly than the old one.
6. Material misrepresentations on the Utility Fund
7. The tendering of a long-term sweetheart contract to an unqualified GM
8. IVGID staff stonewalling the release of public records as required by law.  
This to yours truly.
9. Finally the train wreck of the Mountain Golf Course replacement contract.

At the very least that Mr. Callicrate should step down and let Trustee Schmitz be Chair for the next year. We need a chair who will demand accountability from our staff and GM. We need a chair who will address the concerns of our citizens. We need a chair who actually shows up at community events and meetings other than just IVGID board meetings. We need a chair who will work hard at the job rather than just follow staff recommendations. We need a chair who actually answers her telephone. We need Sara Schmitz as the IVGID BOT Chair.

## Minutes

Meeting of December 8, 2021

Page 3

Cliff Dobler said on the agenda tonight we are going to be electing new officers of the Trustees, he would like to ask Tim Callicrate to step aside as the Chairman of the Board and allow Sara Schmitz to become the Chairman. He has never seen a person work so hard on actually reviewing the packets and understanding them and with her expertise in contract administration and with the large pipeline project that is coming up and to his knowledge she is the only one that actually worked on improving the policies and Ms. Wong and Mr. Callicrate haven't done anything for about six years on those so why don't you give somebody a chance that really is involved in the activities of IVGID and can do us some good. He would highly recommend that somebody nominate Sara for the Chairman. Thank you very much.

Judith Miller said is it Groundhog Day and she is sure that you have seen the movie. She feels like she has seen this movie hundreds of times at IVGID meetings. Another golf season wrap up that doesn't give us a clue as to the bottom line. These are enterprise funds – do you think any business would tolerate such a meaningless report to the shareholders and the same old tired arguments for giveaways to nonprofits and employees? When the District's venues get enough revenue from user fees and property taxes to cover their costs then you can talk about giveaways but stop giving away monies from the property owners and using that money to support nonprofits that don't provide any service related to the District's limit power. This is just plain wrong. Get an attorney that really understands the duties of a public agency in setting fees and giving away public assets. Yes, she knows it is more difficult now to attract employees but wouldn't many rather see a pay increase or better educational benefits than discounts on recreation? We have so many more residents now and certainly not the same excess capacity we may have had in the past. Another thing, the dog park, that project recently came to the forefront when a citizen sent out an email with a link to the Forest Service site asking recipients to support a project for which we had never seen any details. We have only seen a few brief remarks in the GM update in the past 6 months. One told us that Staff was working on a formal application that the public never saw. Then in October we were told there would be a community outreach; she guesses she was wrong when she assumed that it would inform the public about what had been learned from the preliminary review and allow a comparison with the site behind the tennis courts before a formal application was submitted. The dog park project is in this year's budget providing a fund to perform a site selection study and if the preferred site turned out to be the USFS parcel then a consultant would be hired to process the SUP. Did Staff not read the project summary? Now we see that dogs won't be allowed in the creek and the schematic plans shows less than 2 acres of fenced area compared to over 3 acres at the IVGID site and no perimeter fence. The USFS use permit should be

put on hold. We need to give the public updated information on both sites, provide an open forum for discussion and let us choose the best location. Please do support Sara as our new Board Chair. Mr. Callicrate, she is sorry, but if you think IVGID is under the auspices of Washoe County, you don't even understand the District that you work for. Thank you.

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

Board Chairman Callicrate asked if there were any other changes other than the removal of General Business I.1.; there were no other changes requested. The agenda was approved as revised.

**E. DISTRICT GENERAL MANAGER UPDATE (for possible action)**

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

- Recreation Center Pool is repaired and open and back up to normal temperature. Special thanks to our Public Works team for their extra efforts.
- Special Legal Counsel process is moving forward and he will make an announcement once the agreement is signed.
- Dog Park – he has spent maybe 4 or 5 hours on this process and he is doing what has been directed by the Board of Trustees. A large majority of the community is in favor of the dog park and if that were to change, he would stop the work on this effort. He encourages people to not get hung up on the narrative that is being spread. There is no formal design that has been approved.
- Rumor that the District is going to eliminate dogs on Ski Beach – never been said by the Board or at a public meeting. Invited anyone to reach out to him directly so he can ensure that you are getting factual and current information.
- If the Special Use Permit is granted by the United States Forest Service, it will come before the Board of Trustees for adoption/acceptance.

Trustee Schmitz said would like to comment on the Burnt Cedar pool; she would like thank you so much for putting it all together and color coding as she is thrilled that Staff is overseeing it. She was pleased to see that some credits have been applied to the project and very openly and transparently shared descriptions that there was some confusion in the bidding process and that she knows that with this Staff pulling this together and going forward those types of bidding and bidding documents will be something in our past. So she just wanted to acknowledge the efforts that went into putting this report together and say thank you very much for your efforts. Board Chairman Callicrate said he would like to address the

demonstrative comment made during public comments that we were not going to finish on time and be grossly over budget on this project, we will be on time and asked our Engineering Manager if that was correct. Engineering Manager Nelson said we are going to be on time and under budget. Board Chairman Callicrate said he wants everyone to hear that loud and clear and that we are not spending like drunken sailors and that he thanks Trustee Schmitz for her thorough overview and that he appreciates all the hard work that Staff is putting in on this project. Engineering Manager Nelson said that we are on the final stretch and don't foresee any further change orders. We just now need to have Mother Nature cooperate and have a warm spring.

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

District General Manager Winqest said we do have a budget workshop next Tuesday and it starts at 5 p.m. along with the approval of the Annual Comprehensive Financial Report on that agenda. We are going to push the draft of the Board of Trustees handbook to a later date. At some point in January 2022, we hope to have a special meeting to deliver the Ordinance 7 recommendations depending on the work with the Special Counsel and he will have the Director of Finance populate the calendar with future budget meetings. He would like to solidify the Board of Trustees meeting calendar and we would like to get back to our regular Wednesday meetings. Trustee Schmitz said this is a request for her fellow Trustees - she has been looking for best practices for the Trustees handbook, she hasn't found any resources, if you have any, please share them with her. She has reached out to Moss Adams as well. If you have anything to share, please do.

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

**G.1. Treasurers Report – Requesting Trustee: Treasurer Michaela Tonking**

**G.1.A. Payment of Bills**

Board Chairman Callicrate asked if there were any specific questions on the submitted report; no questions were asked.

**G.2. Director of Golf/Community Services Darren Howard: Verbal wrap up of the 2020/2021 golf season at the Championship and Mountain Golf Courses**



Director of Golf/Community Services Darren Howard gave an overview of the submitted materials. Trustee Schmitz said she really appreciates, on pages 24 and 31, the operational costs at each golf course; even though we have made an improvement, we are still behind at both courses. Her hope is that this information will be very helpful to the golf committee to bring some really good recommendations going forward. Board Chairman Callicrate said that this does make it clear and that we have been made progress but we have a way to go.

**G.3. A. 1<sup>st</sup> Quarter Budget Update FY2021/2022 – Director of Finance Paul Navazio**

**B. 1<sup>st</sup> Quarter Popular Report FY2021/2022 – Director of Finance Paul Navazio**

Director of Finance Navazio gave an overview of the submitted materials. Trustee Schmitz said on page 84, there is a project, third group down, Burnt Cedar Water Disinfection Project – no financial numbers there but says ongoing. Director of Finance Navazio said he will look into that project and will report back. Engineering Manager Nelson said that in two or three years we may have a budget number and she will get with the Director of Finance to see when that is coming up.

**H. CONSENT CALENDAR (for possible action)**

**H.1. Review, discuss and possibly approve an Additional Services Amendment to the Professional Services Contract for Public Utility Rate Study for Provision of Water and Sewer Services; Vendor: HDR Engineering, Inc.; Amount: \$0; Fund 200 (Utilities) (Requesting Staff Member: Engineering Manager Kate Nelson)**

**H.2. Review, discuss, and approve updated template services agreements (Requesting Staff Member: District General Counsel Joshua Nelson)**

District General Counsel Josh Nelson said regarding Consent Calendar Item H.2., he has received some comments on when the templates would be used and noted that two would be used for smaller amounts. There was a number of good suggestions received from Trustee Schmitz and a member of the public and that we will include those comments under legal review when they are used; he appreciates those comments.

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

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

- I.1. Review, discuss, and possibly authorize or approve Change Orders #3, #4 and #5 for the Mountain Golf Course Cart Path Replacement Phase I Project - 3241LI2001 - Fund: Community Services; Division: Mountain Golf; Vendor: F.W. Carson; total amount \$65,745.12 (Requesting Staff Member: Engineering Manager Kate Nelson) – REMOVED FROM THE AGENDA IN ITS ENTIRETY**
- I.2. Review, discuss and provide direction on possible revisions to Board Policy 15.1.0 – Audit Committee (Requesting Trustee: Trustee Michaela Tonking)**

Trustee Tonking gave an overview of the submitted materials and noted that Trustee Schmitz added something that she had missed and that there were some small wording changes – changing CAFR to AFCR, pg. 225 – in 2.8 – end of that just adding the words “for consideration for approval”, pg. 226 – 3.2 – twice per quarter, unless immediate action is needed, but no less than 4 times per year. There was a deletion on page 225 and everyone should have received an email from the District Clerk on the missing section. Board Chairman Callicrate thanked Trustees Tonking and Schmitz for their work as well as the Audit Committee – he appreciates the hard work and has nothing to add to this. Trustee Tonking said more discussion maybe needed on qualifications; Board Chairman Callicrate said he is fine with that section. Trustee Schmitz said, on page 221, in our meeting, she thinks we decided to delete the need for three references. Trustee Tonking said she was not sure we were in agreement but that Trustee Wong was in agreement with her and that it was a split decision. Board Chairman Callicrate said we live in a small community and we should know all the people and cross reference somebody and if that is something that our Treasurer feels strongly about and asked how our Director of Finance feels? Director of Finance Navazio said you want to make sure the qualifications they are representing are true. Board Chairman Callicrate said it would be important to have references so they legitimize what they are putting forward. Trustee Tonking said it is good to validate and good to have as back up so maybe just one reference? District General Manager Winquest said sometimes that can be a double edge sword as they use people they favor and while there is nothing wrong

with doing that, it is about qualifications and it is extremely important to ensure that the people we put on the Audit Committee don't have personal agendas and making sure they are willing to work collaboratively. District General Manager Winqest then acknowledged that Audit Committee Chairman Tulloch is on the call and would like to offer him the opportunity to speak as well. Trustee Wong said she would like Dr. Mathis' input on this policy because he has worked specifically with government and governance as well as Audit Committees. Audit Committee Chairman Tulloch said regarding references, he will repeat the comment he made last night, if anyone external is asking for your reference from your business, no professional will give a reference of worked or not and that a personal reference will give what the applicant wants. He is not going to fight over it and if it is meaningful for the Board, that is fine. In his personal life, he takes what he knows they have done. Board Chairman Callicrate said he understands. Audit Committee Chairman Tulloch said one other point, in terms of an Audit Committee, about compromising, agree lots of areas where you need to compromise. Compliance is black and white, thus with that qualification, he does agree with the District General Manager. Trustee Tonking that there is one more point and that was the sheet that was omitted and wants to make sure those points are ok as they were missing so she wants to confirm that she can get those back in? Board Chairman Callicrate said having him weigh in would be a valid opportunity. District General Counsel Nelson said that the document has been posted on the website for your review. Board Chairman Callicrate asked if Trustee Wong would be comfortable with Trustee Tonking sending this to Dr. Mathis – Trustee Wong said yes. Trustee Wong said she is not clear on what we are adding back in. Audit Committee Chairman Tulloch said he doesn't have the document in front of him however he believes that he inadvertently made that deletion as it should have been left in. The section highlighted by Trustee Schmitz should have never been deleted. Trustee Wong said nothing is highlighted. Trustee Schmitz said on page 225, begins 2.6, 2.6.1. is supposed to be from the other pages and they weren't supposed to be deleted – all the 2.6's. On page 225, all these things were to go together. Trustee Wong said she disagrees with putting all this back in there. She doesn't have a problem reviewing things and that she doesn't think the Audit Committee should be evaluating management's fraud risk. In 2.6.3, it is not their job to perform the internal control function. In 2.6.4., the Audit Committee doesn't have the authority to engage anybody so it should be taken out. Trustee Tonking said in 2.6.4., it was discussed to remove it in the first round. Would it be ok to say review or do they want to evaluate? Board Chairman Callicrate said review is fine as we have the auditing firm. Trustee Schmitz said external/internal auditor – don't see any problem with identifying the need

as the Board of Trustees makes the decision and the Audit Committee would be bringing it forward to the Board of Trustees. Board Chairman Callicrate said it is about engage. Trustee Schmitz said that the Audit Committee does have that authority once they have the authority and the Audit Committee brought that to the Board of Trustees as we did with the Moss Adams project and got that funding. Trustee Wong said she doesn't understand why it has to be in the policy because to have to be approved by the Board. Board Chairman Callicrate said they can identify needs and then come to the Board for financial outlay. Trustee Wong said what probably needs to be done is to take out 2.6.4.1 through 4 and 2.6.4 with some changes. Trustee Schmitz said that is fine, removing 1, 2, 3, and 4 – she thinks they are important to be in there because management is responsible for engaging the resource not the Audit Committee. She thinks they are important to clarify that it is management's responsibility and not the Audit Committee's responsibility so for her, those things are important to clarify. Trustee Wong said whatever. Board Chairman Callicrate asked Trustee Tonking if she was good and could she chat with Dr. Mathis about this? Trustee Tonking said maybe we can do it with layout and responsibility of management and not Audit Committee; 2.6.4 – review Management's evaluation and not identify. Trustee Wong said on page 225, 2.6.1., would then encapsulate that and not sure the revisions are needed. Trustee Schmitz said on page 225, when the Audit Committee was reviewing all these items on this sheet that was deleted, she had requested that this 2.6.1. be added but this is completely different because this is reviewing management's annual schedule for their internal control and reviewing the documents that are being updated, so this is incredibly different from the other things and that this was something that we had talked with Director of Finance Navazio and that it is something that we had all agreed to. This was going to be scheduled updates to the documents and that the documents would just be provided to the Audit Committee for their review. Trustee Wong said it is clear that her definition of a policy is different from Trustee Schmitz and that she prefers policies that are not so prescriptive and allow management and the Audit Committee to do their job with prescribing exactly what has to be done and so quite frankly, she doesn't care. Board Chairman Callicrate asked Trustee Tonking to reach out to Dr. Mathis in these 2 areas and see if he can help. Trustee Schmitz said we should evaluate the cost of the review and understand what we are going to expend. Board Chairman Callicrate said it won't be an exorbitant amount, we will get that and get a realistic figure.

**I.3. Review, discuss, and provide direction regarding updates to IVGID personnel, facility use, and contribution policies related to**

**Dillon's Rule (Requesting Staff Member: District General Counsel Joshua Nelson)**

District General Counsel Nelson gave an overview of the submitted materials. Following are the comments made:

- Should we combine the various policies into one or more policies?
  - Staff recommendation: Streamline policies where we can (i.e., two policies: use of facilities and contributions)

Board Chairman Callicrate said that the policies need updating, keep them clear, delineate and streamline where possible, and continue along with what you have been doing as your recommendations are pretty spot on. No other Board member made a comment. District General Counsel Nelson said we will bring back two policies.

- Should the District continue to provide free or discounted use of facilities going forward?
  - Staff recommendation: Yes, within limits set by policy

Trustee Wong reminded the Board that we are working on a pricing policy, it should be addressed there and we should be thinking about all pricing and discounts in one policy. Board Chairman Callicrate said that he agrees. Trustee Tonking said she is good with one policy. Trustee Schmitz said that this issue came up before the Audit Committee in March 2021 and the Audit Committee made a motion to share with the Board of Trustees that their recommendation was to price all venues for nonprofits to cover full operating expenses and she just wanted to share that as part of this discussion. Board Chairman Callicrate said he does recall getting that and thinks there is an opportunity to visit that to see how it fits in. District General Counsel Nelson said we have been coordinating with the Director of Finance and Trustee Wong to make sure it is in alignment.

- For free or complimentary use, who should authorize/approve?
  - Options: Always Board, Always Staff, Board/Staff depending on amount?
  - Staff recommendation: Board/Staff depending on amount with potential exceptions

Board Chairman Callicrate said one thing we did in the past is whenever there were requests for the use of the golf course, that always held outside in the shoulder season, those came before the Board before the start of golf

season. This process allowed the charities, etc. to plan accordingly and it worked quite well. On the smaller impacts, don't have an issue with District General Manager or appropriate Staff member doing that action as long as the Board is giving a slate with the impacts to the District – Staff, costs, etc. This will help alleviate any potential conflicts and get that information out. A lot of things have been going on for a long time and they do offer a significant value to the community. Trustee Wong said we already have a signature authority for our Staff and essentially if there is going to be an exception to the pricing policy and whoever is approving/authorizing. She thinks that is a good framework to start that process and then set a threshold for each venue without coming back to the Board for that approval every single time - suggestion for starting point. Trustee Schmitz said she doesn't believe we should be giving away complimentary use of our facilities as our ratepayers' subsidy all these venues. She does understand the non-profits and thinks we should have a pricing policy that is a policy and not incorporate a giveaway access to our venues. Board Chairman Callicrate said point well taken but also remember that these non-profits have community members who are paying the fees and that it is not like we are bringing in an outside agency which may have happened in the past but it was taken care of. Trustee Schmitz said that the non-profits aren't being given complimentary as they are still paying something and she is talking about the policy purely for complimentary. Board Chairman Callicrate said yes, we do need to look at that in its entirety as it might be getting misconstrued in the interpretation but he fully agrees as the use of the term "giving away" implies for free and there are fees associated with it that are being paid by the nonprofits. He agrees with Trustee Schmitz as we are not in the process of giving things away which we are accused of on a daily, sometimes hourly, basis. Trustee Tonking said in terms of complimentary, is that our community events that are free? District General Counsel Nelson said that wouldn't apply to IVGID events or IVGID sponsored events. District General Manager Winquest said he agrees with the Chair and Trustee Schmitz and that he wants to address the whole concept about monetary support. He doesn't believe that the District should be giving away cash and that he has never been requested to do so. He does recall one event during the Red, White and Tahoe Blue effort and his recollection is that this request was brought before the Board at the time and the injection of cash was so that the community could have fireworks. He wouldn't authorize a monetary contribution nor does he think the Board would. Clearly, the policies need to point to the pricing policies wherever we land. Moving forward, at minimum, we recover costs which needs definition. If anyone wants anything complimentary, they should, if the Board wants to allow it, they should be required to come before the Board and pitch their case. These really need to be local nonprofits that benefit

Incline Village and Crystal Bay and that is the direction that has been given to Staff. Trustee Schmitz said she appreciates the comments made by the District General Manager Winquest, and per Dillon's Rule, she doesn't believe we have the authority to give cash donations as it is not within the letter of the law. She liked the term of blackout dates and there was certain language that she really did like and if we could make that use consistent across all venues that would be great. District General Counsel Nelson said that he really appreciates the feedback and his general impression is that whatever we do is that there is a tie back to the pricing policy and that the rates would be handled during that discussion. There is recognition of some situations that should be discussed in the policies such as a preference for blackout dates and then some instances, beyond the pricing policy, that would require Board approval. On the contribution issue, we are not aware of it ever being used but it is on the books so does the Board desire to revise or remove it as it would not prevent a future change as each Board would make that delegation. Board Chairman Callicrate said he likes the idea that it is up to the individual Board moving forward so let's not have it in our policy. Giving an outright contribution does raise some concerns and he likes the blackout dates as well. A cash donation makes him step back and take notice. District General Counsel Nelson said he would recommend we don't have a policy on it and that we remove it thus it would up to the Board and there would be no Staff authority.

- How should fees be set?
  - Options: Standard fee, Standard discount, Discretionary/Yield management, Other
  - Staff recommendation: Standard fee at each venue with a floor based on additional operational costs (as part of budget discussion)
- Does the Board wish to permit monetary contributions to non-profits?
  - If yes, at what limits?
  - If yes, who approves?
  - Options: Always Board, Board/Staff depending on amount, Always Staff

These items were discussed above under complimentary use.

#### **I.4. Review, discuss and possibly elect Board Officers for Calendar Year 2022 – Effective January 1, 2022**

Trustee Schmitz read the following statement:

*In 2018, I spent many hours campaigning and attending community 'meet and greets' with then candidate Callicrate. I listened while he spoke with great passion about the errors of the past Board and how he intended to make changes. One of those issues was the Board's lack of rotation of leadership, specifically the role of Board Chair. Given the passion of these statements made on the campaign trail, I intend to support Trustee Callicrate's promise and recommend a rotation of the role of Board Chair by nominating a very qualified and long standing Trustee who's never been given the opportunity and is willing to rotate into the Chair position. Therefore, I am nominating Trustee Dent as Chair, Trustee Callicrate to assist as Vice Chair, Trustee Tonking as Treasurer and myself as Secretary.*

Trustee Wong nominated Trustee Callicrate as Chair, Trustee Dent as Vice Chair, Trustee Tonking as Treasurer and Trustee Schmitz as Secretary.

Hearing no further nominations, District Clerk Herron did a roll call vote on Trustee Schmitz's nominations (*Trustee Dent as Chair, Trustee Callicrate as Vice Chair, Trustee Tonking as Treasurer and Trustee Schmitz as Secretary*).

Trustee Callicrate voted opposed, Trustee Schmitz voted in favor, Trustee Tonking voted opposed, and Trustee Wong voted opposed.

The nomination failed.

District Clerk Herron did a roll call vote on Trustee Wong's nominations (*Trustee Callicrate as Chair, Trustee Dent as Vice Chair, Trustee Tonking as Treasurer and Trustee Schmitz as Secretary*).

Trustee Callicrate voted in favor, Trustee Schmitz voted opposed, Trustee Tonking voted in favor, and Trustee Wong voted in favor.

The nomination passed.

**J. MEETING MINUTES (for possible action)**

**J.1. Meeting Minutes of November 3, 2021**

District Clerk Herron said that Ms. Miller has requested changes to her public comment in the November 3, 2021 minutes, on page 1, and Trustee Schmitz has requested changes in the November 3, 2021 minutes, on page 12.



Board Chairman Callicrate said those minutes are approved as revised.

Trustee Wong asked if those were sent out, District Clerk Herron said she believes that Ms. Miller sent her request to the Board and no, she did not send out the ones requested by Trustee Schmitz. Trustee Wong said usually we get to see them, don't we? District Clerk Herron said yes and asked if she would like them sent out. Trustee Wong said yes please and District Clerk Herron agreed to send them out. District General Manager Winquest said he gave direction to the District Clerk to just mention them at the meeting and not send them so he apologizes for that and now that he knows that the Board wants to see them, he will give that direction to the District Clerk to send them out ahead of time, sorry about that. Ms. Wong said usually if she has them before the meeting and not coming up at the meeting, she feels like we have gotten them in the past. She would also really love if at some point if could agendize an item to talk about all of these revisions because she feels like there are revisions to every single set of minutes and she feels like this is taking up way too much of our time as a Board and she would like to talk about how we can improve this process overall. Trustee Schmitz said it is actually one of the things on our long range calendar as she had requested that we have a discussion about our meeting minutes so it is on our long range calendar. Trustee Schmitz then asked to add one thing – starting on page 268, where we are discussing the decision points, could we please just put a note on what the decision point was that we were discussing because it at least gives context to all of the meeting minutes and she thinks that would be helpful especially to people who go back and review these meeting minutes.

#### **J.2. Meeting Minutes of November 22, 2021**

Board Chairman Callicrate asked for any changes, none were received, therefore these meeting minutes were approved as submitted.

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

Michael Abel said obviously, he is disappointed with the election. He does not believe that Mr. Callicrate has done a very good job as Chair. He looks forward to another year of more lawsuits and stupid spending with no accountability from our Staff. He expressed his opinion that need a Chair that will express the concerns of our citizens and he thinks we have to give Mr. Callicrate an inadequate in that respect. We need a Chair that shows up

at non-IVGID meetings; Mr. Callicrate never shows up. We needed a Chair that will actually work the job rather than do anything that Staff tells him to do and a Chair that answers his telephone and takes care of public comments. We won't have that for the next year. Moving onto the District General Manager's comments, if he had a dollar for every time the District General Manager says that he has been open and transparent, he would probably be quite wealthy. He has requested public records since October 1 and not once, twice, three, four but five times and his request has not been satisfied as a statutory requirement. Do we have a Chair that will put the hammer down on them and tell them to do their job; he doesn't think so. As for the dog park, this was kind of a pop up thing on the District General Manager's part. He is not going to criticize him for it because obviously he felt he was operating under the direction of the Board but certainly the dog park, opposite the high school, is a very poor location due to its environmental sensitivity and its past history as being a dedicated open space. Finally, his last comment is a challenge to the Chair, the deck at the new pool at Burnt Cedar has not been poured yet. When you pour a deck, you have to let it sit and cure for a couple of weeks. You are telling him that thing is going to be finished on time, he would like to make you eat those words and to that effect, he would like to bet you \$100 that the pool will not be finished and open on June 15. \$100 and if you care to make the bet, he will be happy to shake on it and if it is open on June 15, it will certainly shake his candle because the fact is that this work should have been much further along than it has been and it's a real disappointment to him that it hasn't wound up in better shape than it is.

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

The meeting was adjourned at 7:50 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

**Attachments\*:**

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

Minutes

Meeting of December 8, 2021

Page 16

Submitted by Aaron Katz: Written statement to be included in the written minutes of this December 8, 2021 regular IVGID Board meeting – Agenda Item G(2) – Darren Howard’s phony 2020-21 golf wrap up

Submitted by Aaron Katz: Written statement to be included in the written minutes of this December 8, 2021 regular IVGID Board meeting – Agenda Item I(1) – Brad Underwood’s sneaky, dirty, under handed attempt to trick the Board into retroactively curing his incompetence and F.W. Carson’s wrongdoing

Submitted by Aaron Katz: Written statement to be included in the written minutes of this December 8, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Notwithstanding the Board has appropriated funds to do nothing more than “identify (possible) public and private propert(ies) within IVGID(‘s) boundaries suitable for a community dog park,” Staff are moving full charge ahead with an application to acquire a use permit on environmentally sensitive United State Forest Service (“USFS”) property across Village Blvd from Incline High School which will unnecessarily cost the District millions of Recreation Facility Fee (“RFF”) dollars

Submitted by Aaron Katz: Written statement to be included in the written minutes of this December 8, 2021 regular IVGID Board meeting – Agenda Item I(3) – Possible updated of Resolution Nos. 1493, 1527, 1619, and 1701

Submitted by Aaron Katz: Written statement to be included in the written minutes of this December 8, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Refusal to agendize possible termination of inter-local agreement with Washoe County whereby the District spends hundreds of thousands of dollars annually snow plowing and sanding the County’s dedicated roads in exchange for virtually nothing

Submitted by Michael Abel: Midtown Law letter dated October 1, 2021 addressed to the Board of Trustees c/o Best Best & Krieger; author Stephanie Rice, Esq.

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Submitted by Michael Abel: Midtown Law letter dated October 1, 2021 addressed to the Board of Trustees c/o Best Best & Krieger; author Stephanie Rice, Esq.

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF  
THIS DECEMBER 8, 2021 REGULAR IVGID BOARD MEETING – AGENDA  
ITEM G(2) – DARREN HOWARD’S PHONY 2020-21 GOLF WRAP UP**

**Introduction:** Here our Director of Golf and Community Services presents another of staff’s meaningless, wasteful and dog and pony show presentations intended to make the less informed believe that operating our golf courses as commercial, “for profit,” business enterprises, is a prudent thing to do. When it’s not! And because Mr. Howard’s presentation is deceitful, I object. And that’s the purpose of this written statement is submitted.

**Where is the Data Which Demonstrates How Much Money Staff Lost Operating Our Two Golf Courses This Last Season?** Fancy slides, an overwhelming amount of data which in a vacuum means nothing, and at the end of the day, Mr. Howard can’t even answer local parcel owners’ bottom line inquiry. How much money did we lose?

**My E-Mail of December 8, 2021:** When the Board packet was made public and I learned the deceitful nature of Mr. Howard’s presentation, I sent the Board an e-mail sharing the facts<sup>1</sup>. Rather than regurgitating each of my criticisms, I direct the reader to this e-mail.

Since local parcel owners are involuntarily subsidizing staff’s massive losses at both of our golf courses, at the end of the day they want to know how much in losses? And where does Mr. Howard tell us? The answer is *NOWHERE!* What an incredible waste.

**Conclusion:** For 2020-21 staff has reported we lost nearly \$1.2 million at the Champ Golf Course, and another nearly \$525K at the Mountain Golf Course! That’s nearly \$1.775 million combined thank you very much. Given we were down 5¼% (21,842 compared to last season’s 23,053) in rounds played at the Champ Course, and 10% (16,511 compared to last season’s 18,322) in rounds played at the Mountain Course, I fully expect we lost even more this last season. But Mr. Howard won’t share the numbers with the Board and the public. And obviously, because the truth is embarrassing. Which is why Mr. Howard is another one of our worthless, overpaid and over benefitted employees who need to be terminated. Or relegated to the seasonal positions they should actually hold.

And to those asking why their Recreation (“RFF”) and Beach (“BFF”) Facility Fee(s) are as high as they are, now you have another example.

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

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<sup>1</sup> This e-mail is attached as Exhibit “A” to this written statement.

**EXHIBIT "A"**

## Re: I Keep Telling You it's Nearly Everything - And Now it's Agenda Item G(2) Darren Howard's 2020-21 Golf Wrap Up

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: I Keep Telling You it's Nearly Everything - And Now it's Agenda Item G(2) Darren Howard's 2020-21 Golf Wrap Up  
**Date:** Dec 6, 2021 4:06 PM

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Chairperson Callicrate and Other Honorable Members of the Board -

More staff propaganda. More deceit. More wasted effort. What an absolute waste.

Like we need to hear Mr. Howard's "wrap up?" WHY? At the end of the day its another massive loss to local property owners. And Mr. Howard won't even present this fact in plain old English. Or plain old numbers. It's more of his gobblegloop!

If Mr. Howard spent half the time he spent on a dog and pony show effort like this one, maybe he could do his job and actually eliminate the losses! And maybe we'd have time on our agenda for truly important matters such as the ones I bring to the Board but our gatekeeper won't allow to be presented because they're embarrassing to him and his colleagues.

Nevertheless, let's review Mr. Howard's propaganda so I can point it out for what it really is. And BTW, these are all his figures. And for the record, I don't believe them for a New York minute and ask anyone from New York. I think they'll tell you the same thing.

Champ Course -

21,842 paid rounds (down from 23,053 rounds because of Donald Trump) [p. 20]. Gross revenues = \$1,844,070 (p. 23). Average revenue/round = \$84.42. Okay. What were our costs? Mr. Howard doesn't tell us! Now why would that be? I guess it was an innocent omission.

Moreover, what good are the revenue numbers staff actually represent in a vacuum? And before we leave this inquiry, let's not forget that we gave our core golfers rounds of golf at a money losing \$62.19/round (p. 24). I guess it's what being a community is all about.

And to demonstrate staff's deceit, they try to add in ancillary sources of revenue which increase revenues by a whopping 65.84% that have ZERO to do with rounds of golf revenues, and then have the gall to attribute them to the average revenue/round to bump it up to \$140.01 (p. 25). Are you for real? We may have gone to school. But just no yesterday!

Notwithstanding, we do know that \$1,203,006 was spent on wages (p. 26). That means 65% of gross revenues were spent on personnel costs. Do any of you think you can run a successful business when 65% of your gross receipts are

spent on wages? Apparently our GM and Mr. Howard think so. What about each of you?

Mtn Course -

16,511 paid rounds (down from 18,322 rounds because of Donald Trump) [p. 27]. Gross revenues = \$556,335 (p. 30). Average revenue/round = \$33.69. Okay, again. What were our costs? Again Mr. Howard doesn't tell us! Now why would that be? I guess an innocent omission.

And again, what good are the revenue numbers staff actually represents in a vacuum? And before we leave this inquiry, let's not forget that we gave our core golfers rounds of golf at a money losing \$19.27/round (p. 31).

And to again demonstrate staff's deceit, they try to add in ancillary sources of revenue which increase revenues by a whopping 30.68% that have ZERO to do with rounds of golf revenues, and then have the gall to attribute them to the average revenue/round to bump it up to \$45.16 (p. 32). Again. Are you for real?

Notwithstanding, we do know that \$330,706 was spent on wages (p. 33). That means 59.5% of gross revenues were spent on personnel costs. Do any of you think you can run a successful business when nearly 60% of your gross receipts are spent on wages? Mr. Howard and our GM must because they just don't care!

So at the end of the year, did we make money or lose money at either/both courses? Now what do you think the answer's going to be when all is said and done? Let me remind all of you that last year we lost nearly \$1.2 million at the Champ Course (p. 146 of the 5/26/2021 Board packet), and nearly \$524K at the Mtn Course (p. 148 of the 5/26/2021 Board packet). That's a combined nearly \$1.775 million! Rest assured that had our golf operations for the previous year been any better, the propaganda would have been flowing greater than the leakage out of the old Burnt Cedar Pool! The fact it isn't tells you all you need to know.

Stop with these crappy dog and pony show reports which amount to nothing more than staff propaganda. Stop with the excuses - we need to wait for a normal year before we make any more significant decisions (p. 17) [this WAS a normal year Mr. Howard - more business as usual losses!]. The public only wants to know how much we made or lost, and if we lost, how much it was and why does our Rec Fee have to subsidize this mis-management?

Respectfully, Aaron Katz



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS DECEMBER 8, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM I(1) – BRAD UNDERWOOD’S SNEAKY, DIRTY, UNDER HANDED ATTEMPT TO TRICK THE BOARD INTO RETROACTIVELY CURING HIS INCOMPETENCE AND F.W. CARSON’S WRONGDOING**

**Introduction:** Here our Director of Public Works presents a series of what at first blush would be a series of vanilla change orders for phase I of the Mountain Course cart pathway project. In past meetings I have submitted written statements which document F.W. Carson’s breach of the construction contract he entered into with the District, and staff’s incompetence insofar as its alleged management of this project. And now here staff has snuck in proposed Change Order 3 which ratifies F.W. Carson’s breach, and takes staff off the hook for its negligence. I therefore object, and that’s the purpose of this written statement.

**Notwithstanding F.W. Carson is Responsible For All the Costs Incurred Associated With its Request to Substitute Cart Pathway Base, Staff Have Done Nothing to Secure These Sums Nor to Offset Them From the Sums it Has Billed the District:** I am not going to regurgitate all of this yet another time. But bottom line, since F.W. Carson sought modification of the contract it entered into with the District to substitute base materials, it was obligated to reimburse the District for all the costs and staff time advanced in pursuit<sup>1</sup>. According to the timeline prepared by Mr. Underwood<sup>2</sup>, this would have taken place on September 9/10, 2021. Notwithstanding these costs likely exceed the sums F.W. Carson is seeking against the District<sup>3</sup>, we may very well owe it nothing more! Yet staff propose paying blindly and ignoring F.W. Carson’s obligation to reimburse.

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<sup>1</sup> I have attached portions (§§7.05-7.06) of the contract F.W. Carson entered into [see pages 158-160 of the packet of materials prepared by staff in anticipation of the Board’s September 2, 2021 meeting {“the 9/2/2021 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0902\\_-\\_Regular\\_-\\_Searchable\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0902_-_Regular_-_Searchable_-_Part_1.pdf))}] as Exhibit “A” to this written statement which document this obligation.

<sup>2</sup> That timeline [see pages 27-28 of the packet of materials prepared by staff in anticipation to the Board’s November 10, 2021 meeting {“the 11/10/2021 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1110\\_-\\_Regular\\_-\\_Searchable\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1110_-_Regular_-_Searchable_.pdf))}] is attached as Exhibit “B” to this written statement.

<sup>3</sup> F.W. Carson’s and our staff’s contacts with Lumos & Assoc. with respect to those changes are evidenced by the series of e-mails collectively attached as Exhibit “C” to this written statement [see pages 31-37 of the 11/10/2021 Board packet]. Lumos & Assoc. billings to IVGID associated with those contacts, along with a summary, are collectively attached as Exhibit “D” to this written statement. I have placed asterisks next to the entries I assert F.W. Carson is responsible for.

**And Now We See That Staff Has Snuck in Proposed Change Order 3<sup>4</sup>:** which retroactively substitutes the base material required by contract to that actually installed.

**My E-Mail of December 5, 2021:** When the Board packet was made public and I learned the deceitful nature of Mr. Underwood's presentation, I sent the Board an e-mail sharing the facts<sup>5</sup>. Rather than regurgitating each of my criticisms, I direct the reader to this e-mail.

Since local parcel owners are involuntarily subsidizing staff's massive losses at both of our golf courses, at the end of the day they want to know how much in losses? And they want to know that when a vendor is obligated to perform in such a manner, that's exactly what our staff will require it to do. But here Mr. Underwood has failed in his job, and allowed F.W. Carson to escape scot free. What an incredible waste!

**Conclusion:** This episode has revealed that our in-house staff is grossly incompetent when it comes to performing their jobs. And now the public must come forward to do the Board's job. Since the truth is embarrassing, Mr. Underwood is another one of our worthless, overpaid and over benefitted employees who need to be terminated. And since staff recommends as an alternative that the Board not authorize approval, but defer the matter to legal counsel<sup>6</sup>, that's exactly what should be done here.

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

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

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<sup>4</sup> See pages 202-203 of the packet of materials prepared by staff in anticipation of this December 8, 2021 meeting ["the 12/8/2021 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1208\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1208_-_Regular_-_Searchable.pdf))]. This change order is attached as Exhibit "E" to this written statement.

<sup>5</sup> This e-mail is attached as Exhibit "F" to this written statement.

<sup>6</sup> See page 184 of the 12/8/2021 Board packet.

EXHIBIT "A"

performance, testing, start up, and completion of the Work, whether or not such items are specifically called for in the Contract Documents.

- B. All materials and equipment incorporated into the Work must be new and of good quality, except as otherwise provided in the Contract Documents. All special warranties and guarantees required by the Specifications will expressly run to the benefit of Owner. If required by Engineer, Contractor shall furnish satisfactory evidence (including reports of required tests) as to the source, kind, and quality of materials and equipment.
- C. All materials and equipment must be stored, applied, installed, connected, erected, protected, used, cleaned, and conditioned in accordance with instructions of the applicable Supplier, except as otherwise may be provided in the Contract Documents.

See SC-7.04

7.05 "Or Equals"

A. *Contractor's Request; Governing Criteria:* Whenever an item of equipment or material is specified or described in the Contract Documents by using the names of one or more proprietary items or specific Suppliers, the Contract Price has been based upon Contractor furnishing such item as specified. The specification or description of such an item is intended to establish the type, function, appearance, and quality required. Unless the specification or description contains or is followed by words reading that no like, equivalent, or "or equal" item is permitted, Contractor may request that Engineer authorize the use of other items of equipment or material, or items from other proposed Suppliers, under the circumstances described below. ✱

1. If Engineer in its sole discretion determines that an item of equipment or material proposed by Contractor is functionally equal to that named and sufficiently similar so that no change in related Work will be required, Engineer will deem it an "or equal" item. For the purposes of this paragraph, a proposed item of equipment or material will be considered functionally equal to an item so named if:

a. in the exercise of reasonable judgment Engineer determines that the proposed item:

- 1) is at least equal in materials of construction, quality, durability, appearance, strength, and design characteristics;
- 2) will reliably perform at least equally well the function and achieve the results imposed by the design concept of the completed Project as a functioning whole;
- 3) has a proven record of performance and availability of responsive service; and
- 4) is not objectionable to Owner. ✱

b. Contractor certifies that, if the proposed item is approved and incorporated into the Work:

- 1) there will be no increase in cost to the Owner or increase in Contract Times; and
- 2) the item will conform substantially to the detailed requirements of the item named in the Contract Documents.

B. *Contractor's Expense:* Contractor shall provide all data in support of any proposed "or equal" item at Contractor's expense. ✱

- C. *Engineer's Evaluation and Determination:* Engineer will be allowed a reasonable time to evaluate each "or-equal" request. Engineer may require Contractor to furnish additional data about the proposed "or-equal" item. Engineer will be the sole judge of acceptability. No "or-equal" item will be ordered, furnished, installed, or utilized until Engineer's review is complete and Engineer determines that the proposed item is an "or-equal," which will be evidenced by an approved Shop Drawing or other written communication. Engineer will advise Contractor in writing of any negative determination. \*
- D. *Effect of Engineer's Determination:* Neither approval nor denial of an "or-equal" request will result in any change in Contract Price. The Engineer's denial of an "or-equal" request will be final and binding, and may not be reversed through an appeal under any provision of the Contract.
- E. *Treatment as a Substitution Request:* If Engineer determines that an item of equipment or material proposed by Contractor does not qualify as an "or-equal" item, Contractor may request that Engineer consider the item a proposed substitute pursuant to Paragraph 7.06.

7.06 *Substitutes*

- A. *Contractor's Request; Governing Criteria:* Unless the specification or description of an item of equipment or material required to be furnished under the Contract Documents contains or is followed by words reading that no substitution is permitted, Contractor may request that Engineer authorize the use of other items of equipment or material under the circumstances described below. To the extent possible such requests must be made before commencement of related construction at the Site. \*
- 1. Contractor shall submit sufficient information as provided below to allow Engineer to determine if the item of material or equipment proposed is functionally equivalent to that named and an acceptable substitute therefor. Engineer will not accept requests for review of proposed substitute items of equipment or material from anyone other than Contractor.
- 2. The requirements for review by Engineer will be as set forth in Paragraph 7.06.B, as supplemented by the Specifications, and as Engineer may decide is appropriate under the circumstances.
- 3. Contractor shall make written application to Engineer for review of a proposed substitute item of equipment or material that Contractor seeks to furnish or use. The application: \*

  - a. will certify that the proposed substitute item will:
    - 1) perform adequately the functions and achieve the results called for by the general design;
    - 2) be similar in substance to the item specified; and
    - 3) be suited to the same use as the item specified.
  - b. will state:
    - 1) the extent, if any, to which the use of the proposed substitute item will necessitate a change in Contract Times;
    - 2) whether use of the proposed substitute item in the Work will require a change in any of the Contract Documents (or in the provisions of any other direct contract

- with Owner for other work on the Project) to adapt the design to the proposed substitute item; and
- 3) whether incorporation or use of the proposed substitute item in connection with the Work is subject to payment of any license fee or royalty.
- c. will identify:
    - 1) all variations of the proposed substitute item from the item specified; and
    - 2) available engineering, sales, maintenance, repair, and replacement services.
  - d. will contain an itemized estimate of all costs or credits that will result directly or indirectly from use of such substitute item, including but not limited to changes in Contract Price, shared savings, costs of redesign, and claims of other contractors affected by any resulting change.
- B. *Engineer's Evaluation and Determination*: Engineer will be allowed a reasonable time to evaluate each substitute request, and to obtain comments and direction from Owner. Engineer may require Contractor to furnish additional data about the proposed substitute item. Engineer will be the sole judge of acceptability. No substitute will be ordered, furnished, installed, or utilized until Engineer's review is complete and Engineer determines that the proposed item is an acceptable substitute. Engineer's determination will be evidenced by a Field Order or a proposed Change Order accounting for the substitution itself and all related impacts, including changes in Contract Price or Contract Times. Engineer will advise Contractor in writing of any negative determination. ★
- C. *Special Guarantee*: Owner may require Contractor to furnish at Contractor's expense a special performance guarantee or other surety with respect to any substitute.
- D. *Reimbursement of Engineer's Cost*: Engineer will record Engineer's costs in evaluating a substitute proposed or submitted by Contractor. Whether or not Engineer approves a substitute so proposed or submitted by Contractor, Contractor shall reimburse Owner for the reasonable charges of Engineer for evaluating each such proposed substitute. Contractor shall also reimburse Owner for the reasonable charges of Engineer for making changes in the Contract Documents (or in the provisions of any other direct contract with Owner) resulting from the acceptance of each proposed substitute. ★★
- E. *Contractor's Expense*: Contractor shall provide all data in support of any proposed substitute at Contractor's expense.
- F. *Effect of Engineer's Determination*: If Engineer approves the substitution request, Contractor shall execute the proposed Change Order and proceed with the substitution. The Engineer's denial of a substitution request will be final and binding, and may not be reversed through an appeal under any provision of the Contract. Contractor may challenge the scope of reimbursement costs imposed under Paragraph 7.06.D, by timely submittal of a Change Proposal. ★

#### 7.07 Concerning Subcontractors and Suppliers

- A. Contractor may retain Subcontractors and Suppliers for the performance of parts of the Work. Such Subcontractors and Suppliers must be acceptable to Owner. The Contractor's retention of a Subcontractor or Supplier for the performance of parts of the Work will not relieve

**EXHIBIT "B"**

- ✱ • On September 9/10, 2021, FW Carson verbally requested to use Recycled Type I Base per the geotechnical report (attached), bring in a pulverizing machine recycle material on-site. PW Staff spoke with Lumos, who concurred that Recycled Type I Base material was an acceptable alternative. PW Staff contacted Reno Tahoe Geo (Geotechnical Firm performing material testing) September 13, 2021 to advise them that Recycled Base was approved and they will need to obtain material samples to facilitate field testing.
- September 16, 2021, a Notice to Proceed was issued to the Contractor to begin the work.
- September 17, 2021, the Contractor mobilized to the site and began placing BMPs, and potholing.
- September 20, 2021, the Contractor mobilized the pulverizing machine.
- *October 7, 2021, meeting between PW staff and the Contractor to discuss the construction process:*
  - *The Contractor indicated that after the bid date but before the award of contract there was an email exchange between himself and Lumos (see above August 31, 2021 to September 1, 2021).*
  - *The Contractor said his bid was based upon the design as advertised in the plans and specifications.*
  - *The Contractor said from this email exchange, he assumed that he was being directed to do the work via pulverizing in place.*
  - *The Contractor indicated that there was no cost savings in performing the work by this means and method.*
- *October 12, 2021, meeting with Lumos to discuss the construction process:*
  - *Lumos was requested by PW staff to contact the Contractor directly to complete the efforts in obtaining the SWPPP for the project.*
  - *Lumos confirmed the email exchange after the bid date but before the award of contract between himself and the Contractor (see above August 31, 2021 to September 1, 2021).*
  - *Lumos stated from this email exchange that he thought the Contractor was requesting to perform the work with an alternate means and methods of pulverizing in place.*
  - *Lumos stated that the result of pulverizing in place yielded an equivalent end product as long as the specifications were met, i.e. materials testing.*
- *October 26, 2021, meeting with Lumos (Design Engineer and Engineering Manager) to discuss project:*



- *The Engineering Manager confirmed that IVGID should have been included on the email correspondence prior to awarding the Contract.*
- *The Engineering Manager stated that since they were not contracted to provide construction services they did not know what transpired after this email exchange.*
- *The Engineering Manager stated that Lumos would provide a summary of the project construction with information on the construction method (attached).*

### **Changes to Work/Amending the Contract**

The Engineer and/or Owner have the right to authorize changes of work per the contract documents. Which changes are to be documented as amending the contract. This is supported per the following contract document excerpts:

#### **Section 9**

- *Article 10.04 Engineer's Authority – Article 10.04.D – Engineer's authority as to changes in the Work is set forth in Article 11.*
- *Article 10.06.A – Engineer will render decisions regarding the requirements of the Contract Documents, and judge the acceptability of the Work, pursuant to the specific procedures set forth herein for initial interpretations, Change Proposals, and acceptance of the Work.*
- *Article 11.01 Amending and Supplementing the Contract – Article 11.01.A – The Contract may be amended or supplemented by Change Order, a Work Change Directive, or a Field Order.*
- *Article 11.03 Work Change Directives – Article 11.03.A – Work Change Directive will not change the Contract Price or the Contract Times but is evidence that the parties expect that the modification ordered or documented by a Work Change Directive will be incorporated in a subsequently issued Change Order, following negotiations by the parties as to the Work Change Directive's effect, if any, on the Contract Price and Contract Times; or ....*
- *Article 11.04 Field Orders – Article 11.04.A – Engineer may authorize minor changes in the Work if the changes do not involve an adjustment in the Contract Price or the Contract Times and are compatible with the design concept of the completed Project as a functioning whole as indicated by the Contract Documents. Such changes will be accomplished by a Field Order*

**EXHIBIT "C"**

**Troy Carson**

---

**From:** Justin Sand, P.E. <jsand@LumosInc.com>  
**Sent:** Wednesday, September 1, 2021 12:27 PM  
**To:** Troy Carson  
**Subject:** RE: IVGID Golf Course Path

Sounds good to me. Thanks Troy.



**Justin Sand, P.E.**  
Project Manager  
Engineering Division  
P.O. Box 3570, 225 Kingsbury Grade  
Stateline, NV 89449  
775.588.6490  
jsand@LumosInc.com



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**From:** Troy Carson <troy@fwcarsonco.com>  
**Sent:** Wednesday, September 1, 2021 12:24 PM  
**To:** Justin Sand, P.E. <jsand@LumosInc.com>  
**Subject:** RE: IVGID Golf Course Path

Hey Justin,

Yes we will still plan on pulverizing in place so long as we agree on the means and methods to achieve finish grades and compaction.

Compliance with the county comment is noted.

**From:** Justin Sand, P.E. <jsand@LumosInc.com>  
**Sent:** Wednesday, September 1, 2021 12:21  
**To:** Troy Carson <troy@fwcarsonco.com>  
**Subject:** RE: IVGID Golf Course Path

Troy,

Just following up as it pertains to permitting requirements...with the information I provided, would you still plan to pulverize in place?

We will need to comply with this comment from Washoe County, so pulverizing in place may help in this circumstance:



**Justin Sand, P.E.**  
Project Manager  
Engineering Division  
P.O. Box 3570, 225 Kingsbury Grade  
Stateline, NV 89449  
775.588.6490  
[jsand@LumosInc.com](mailto:jsand@LumosInc.com)



BEST  
PLACES  
TO WORK  
NORTHERN  
NEVADA

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**From:** Justin Sand, P.E.  
**Sent:** Tuesday, August 31, 2021 2:58 PM  
**To:** Troy Carson <[troy@fwcarsonco.com](mailto:troy@fwcarsonco.com)>  
**Subject:** RE: IVGID Golf Course Path

Troy,

Thanks for the follow up. The applicable section from the geotech investigation addressing your question is below. The full report is attached for reference. Please let me know if additional clarification is needed.

Section taken from Geotech Report:

#### PAVEMENT DESIGN

The pavement structural section was determined for the asphalt concrete utilizing an R value of 51 for the native silty sands (laboratory test results) and an R-value of 70 for the aggregate base course, (Standard Specifications for Public Works Construction (SSPWC)). Refer to Table 2, "Recommended Asphalt Pavement Section". We recommend removing the upper seven (7) inches of asphalt and underlying soil to allow for the recommended asphalt and Type 2, Class B aggregate base to be placed. The area exposed should be scarified in place to a depth of at least 12 inches, particles larger than three (3) inches removed, moisture conditioned to within two percent (2%) of optimum, and compacted to at least ninety percent (90%) of ASTM D1557. Aggregate base should consist of Type 2, Class B material and meet the requirements of the SPPWC. The existing asphalt, base, and/or decomposed granite may be pulverized and reused as aggregate base, provided it meet the requirements of Type 1 Recycled Aggregate Base. Aggregate base material (Type 2, Class B or Type 1 Recycled) should be compacted to at least ninety-five percent (95%) of the laboratory maximum density as determined by the ASTM D1557 standard.

Continued...

**Table 2  
Recommended Asphalt Pavement Section**

	<b>Minimum Asphalt Pavement Thickness</b>	<b>Minimum Aggregate Base Thickness</b>	<b>Properly Prepared Suitable Subgrade</b>
Cart Path	3"	4"	2"

The recommendation for the three inches of asphalt is to help mitigate against the heavy freeze thaw cycles that happen in this area and the four inches of aggregate base is to help maintain a way in which water can move under the path and not pool up to help with the fatigue cracking.

The asphalt concrete shall contain PG64-28NV oil and Type 3 asphalt aggregate per the SSPWC. We recommend a 50-blow Marshall mix that targets three percent (3%) air voids. Asphalt concrete, placed in cart paths, should be compacted to between ninety-three percent (93%) and ninety-eight percent (98%) of the Rice theoretical maximum density.

All mix designs for asphalt concrete should be submitted to the Geotechnical Engineer for review and approval a minimum of seven (7) days prior to paving.

**...End of section in Geotech Report**

Thank you,



**Justin Sand, P.E.**  
Project Manager  
Engineering Division  
P.O. Box 3570, 225 Kingsbury Grade  
Stateline, NV 89449  
775.588.6490  
[jsand@LumosInc.com](mailto:jsand@LumosInc.com)



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**From:** Troy Carson <[troy@fwcarsonco.com](mailto:troy@fwcarsonco.com)>  
**Sent:** Tuesday, August 31, 2021 1:24 PM  
**To:** Justin Sand, P.E. <[jsand@LumosInc.com](mailto:jsand@LumosInc.com)>  
**Subject:** IVGID Golf Course Path

Hey Justin,  
Got a message from our office regarding the path project.

Maybe some question....

where are we taking the material- ?  
FW Carson Co.- 1064 Tahoe Blvd. Incline Village, NV 89451 or out of the basin.

On-Site emergency contact info.-  
Troy Carson 530.214.6273  
Doug Whipple- 415.521.0586

Let me know what else you may need.

Additionally,

We would like to discuss with you option to pulverize the existing AC and base in place. We would then process, regrade and recompact. This would drastically reduce the disturbance of adjacent improvements and reduce traffic impact on the project and neighborhood.

Thanks,  
Troy Carson



Carson City • Fallon • Lake Tahoe • Reno

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

**Lake Tahoe**  
312 Dorla Court, Suite 202 | PO Box 890  
Zephyr Cove, Nevada 89448  
775.588.6490

November 2, 2021

Via email: [ksh@ivgid.org](mailto:ksh@ivgid.org)

Kate Nelson  
Incline Village GID  
Public Works Department  
1220 Sweetwater Road  
Incline Village, NV 89541

***Subject: IVGID Mountain Golf Course Cart Path Reconstruction - Phase 1  
Construction Methods Review***

Dear Kate:

Lumos and Associates, Inc. is providing this letter to Incline Village General Improvement District (IVGID) as a response to questions by the IVGID board regarding whether there was any issues of bid impropriety, questions regarding the construction methods/materials, and whether there are modifications to the process of bidding/construction management that could result in a more clear portrayal of how the activities will be completed to alleviate misunderstandings and improve communication.

First in terms of bid impropriety, we can unequivocally say that we did not witness nor have any knowledge of any impropriety or any advantage given to any contractor during the bid process. Only two bids were received for the project. Both contractors had access to the same bid documents and no communication or direction that could give one or the other an advantage prior to submitting their bids was provided by Lumos. Communication between Lumos and the awarded contractor regarding inquiries regarding means and methods occurred post bid submittal; therefore, the awarded contractor could not have changed or modified his bid based on said communication.

Next, in regards to construction methods and materials, it is our understanding that there is concern that the "design" changed after the bidding process and IVGID received a substandard product due to changes in means/methods/materials through the use of recycled asphalt base material. The design of the project is based on material qualities, thickness, and completed facilities. The design does not dictate means and methods. In terms of the bid documents the design intent of the project is described as:

*The Base Bid scope of work includes reconstruction of approximately 15,320 SF of existing asphalt pavement and base along a portion of the IVGID Mountain Golf Course cart path. The Alternate Bid Schedule includes an additional 12,888 SF of asphalt pavement and base reconstruction, as well as 3,688 SF of 3" asphalt pavement surface replacement.*

The Drawings provide details for two repair methods, one requiring replacement of the existing asphalt and base section, the other only requiring reconstruction of the asphalt surface. These items of work are described in the Bid Item Clarification section of the Contract Documents as:

Method 1: *Full Depth AC Pavement & Base Removal and New Full-Depth AC Pavement Section*  
Method 2: *Remove Asphalt Surface and New 3" Asphalt Surface.*

The Bid Item Clarification descriptions identify items that the contractor shall include in his pricing of each bid item. The descriptions call for the removal and replacement of the existing asphalt pavement and base material, where applicable, to provide the pavement sections shown on the Drawings.

In coordination with Lumos and IVGID staff, F.W. Carson requested if pulverizing the existing asphalt and base in place and using recycled asphalt material as base material would be acceptable for the project. F.W. Carson was referred to the section of the Geotechnical Report prepared for the project that addresses this question. The section applicable to the use of recycled base states the following:

*" an R-value of 70 for the aggregate base course.... The existing asphalt, base, and/or decomposed granite may be pulverized and reused as aggregate base, provided it meet the requirements of Type 1 Recycled Aggregate Base..."*

F.W. Carson proceeded with the understanding that pulverizing and recycling the existing asphalt surface was an acceptable method of construction if they were able to condition the recycled asphalt to meet the specifications of Orange Book Type 1 Recycled Aggregate Base and meet an R-value of 70.

Lumos & Associates designed the proposed pavement section based on a resistance value, or "R-value," of 70 for the aggregate base course. The R-value indicates the ability of a material to resist lateral spreading due to an applied vertical load, which indicates structural integrity. Orange Book Type 2, Class B and Type 1 Recycled Aggregate Base both provide a minimum R-value of 70. Therefore, there is no structural difference between the two materials and both meet the design for the project. The use of one base material versus the other did not change the design. These two base materials are used interchangeably on public works projects throughout the region as well as nationally.

Based on the information provided above, the resulting finished product in the field was in compliance with the geotechnical report and Standard Specifications for Public Works Construction requirements for recycled materials. Therefore, using a recycled asphalt aggregate base for the pavement section did not change the design and provides a final product of equal quality as importing a "new" Type 2, Class B aggregate base. IVGID received a quality product meeting the design.

Pending final negotiations, the final project price, including Change Orders #1, 2, and 3 is anticipated to be \$380,919.17, as opposed to the Engineer's Opinion of Probable Cost of \$684,916.54 for the Base and Alternate Bid Schedules that was generated prior to bidding. The bidder implication for pricing on the project is the proximity of F.W. Carson's staging yard and their ability to recycle aggregate at the yard. These two factors allowed them to bid lower than other bidders for this project by eliminating the need to haul any material out of the Tahoe Basin regardless of whether recycled pulverizing was used or not. For this reason, we feel that IVGID received a quality final product for a competitive price in an otherwise inflated construction market, saving approximately \$290,000 from the other bid that was received.

All these things being said, if desired we can work with staff to come up with additional processes/steps to ensure more information is available with future phases. Some options to improve the process moving forward would be:



- Bid multiple bid alternatives for specific means and methods (ie. Bid pulverizing as an alternative to remove and replace).
- Engage in further pre-bid coordination meetings with contractors to elicit further questions and addenda to clarify the project further.

In summary, IVGID has received a quality project constructed in conformance with standards, which was obtained through a bid process compliant with all standards. If there are ways to help improve the process in future phases based on feedback from IVGID staff and board we are more than happy to help modify and adjust to improve.

Please do not hesitate to call me if you have questions.

Sincerely,



Justin Sand, P.E.  
Senior Project Manager – Engineering



Tim Russell P.E.  
Director - Engineering

**EXHIBIT "D"**

3241LI2001 Mountain Golf Cart Path Replacement (320-32-990-8120)

EFFECTIVE DATE	DESCRIPTION	CHECK	VENDOR	VENDOR INVOICE#	PO	PROJECT	DEBIT
	Capital Improvements						
07/09/2021	Move CIP costs to correct CIP Project					3241LI2001	1,881.00
07/30/2021	Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1; Board-awarded 3/10/2021.  (PO # 21-0167 coded to 520-00-000-8120 and CIP 3241LI1903. For FY 21/22, new CIP 3241LI2001 and GL 320-32-990-8120)	5141	Lumos & Associates, Inc.	109691	21-0167	3241LI2001	3,159.50
08/07/2021	Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1; Board-awarded 3/10/2021.  (PO # 21-0167 coded to 520-00-000-8120 and CIP 3241LI1903. For FY 21/22, new CIP 3241LI2001 and GL 320-32-990-8120)	5279	Lumos & Associates, Inc.	110036	21-0167	3241LI2001	7,150.00
08/27/2021	WASHOE COUNTY NV, Grading permit fee, Mountain Golf Cart Path Phase 1. CIP 3241LI2001.		Washoe County			3241LI2001	174.28
09/27/2021	WF4NVENVIROP SERVICE FEE, Convenience Fee, Stormwater Permit NVR100000 for MGO Cart Path Replacement Phase 1, CIP 3241LI2001		NDEP			3241LI2001	5.00
09/27/2021	NV ENVIRONMENTAL PROTECT, Stormwater Permit NVR100000 for MGO Cart Path Replacement Phase 1, CIP 3241LI2001		NDEP			3241LI2001	200.00
09/30/2021	Mtn Golf Course Cart Path Improvements Project, Phase 1: Materials testing services.	777346	Reno Tahoe Geo Associates, Inc	21129.001	22-0088	3241LI2001	5,599.55
10/01/2021	Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1; Board-awarded 3/10/2021.  (PO # 21-0167 coded to 520-00-000-8120 and CIP 3241LI1903. For FY 21/22, new CIP 3241LI2001 and GL 320-32-990-8120)	5471	Lumos & Associates, Inc.	110378	21-0167	3241LI2001	2,814.00
10/29/2021	Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1; Board-awarded 3/10/2021.  (PO # 21-0167 coded to 520-00-000-8120 and CIP 3241LI1903. For FY 21/22, new CIP 3241LI2001 and GL 320-32-990-8120)	5471	Lumos & Associates, Inc.	110747	21-0167	3241LI2001	7,265.50
	<b>TOTAL</b>						<b>28,248.83</b>



Please Remit To:  
 Lumos & Associates, Inc.  
 9222 Prototype Drive  
 Reno, NV 89521  
 Tel: 775.827.6111 Ext 1255  
 vjohnson@lumosinc.com

August 24, 2021  
 Project No: 10164.001  
 Invoice No: 109691

Incline Village G.I.D. Public Works  
 893 Southwood Blvd  
 Incline Village, NV 89451-9425

Project 10164.001 Mountain Golf Course Cart Path Reconstruction - Ph 1  
 PO #21-0167

**Professional Services from July 10, 2021 to August 6, 2021**

Task 00002 Civil Improvement Plans

**Professional Personnel**

	Hours	Rate	Amount
Project Manager	1.20	185.00	222.00
Project Designer	2.30	130.00	299.00
Support Technician	13.80	85.00	1,173.00
<b>Totals</b>	<b>17.30</b>		<b>1,694.00</b>
<b>Total Labor</b>			<b>1,694.00</b>

Billing Limits	Current	Prior	To-Date
Total Billings	1,694.00	7,756.50	9,450.50
Limit			39,800.00
Remaining			30,349.50
<b>Total this Task</b>			<b>\$1,694.00</b>

Task 00003 Bid Assistance - Phase 1

**Professional Personnel**

	Hours	Rate	Amount
Project Manager	7.50	185.00	1,387.50
Sr. Project Manager	.40	195.00	78.00
<b>Totals</b>	<b>7.90</b>		<b>1,465.50</b>
<b>Total Labor</b>			<b>1,465.50</b>

Billing Limits	Current	Prior	To-Date
Total Billings	1,465.50	462.50	1,928.00
Limit			4,300.00
Remaining			2,372.00
<b>Total this Task</b>			<b>\$1,465.50</b>

**APPROVED FOR PAYMENT**

PO or CIP 21-0167

**Total this Invoice \$3,159.50**

Account

Amount \$ 3,159.50

Signature

Date

8/25/2021

% per month after 30 days \*



Please Remit To:  
 Lumos & Associates, Inc.  
 9222 Prototype Drive  
 Reno, NV 89521  
 Tel: 775.827.6111 Ext 1255  
 vjohnson@lumosinc.com

September 21, 2021  
 Project No: 10164.001  
 Invoice No: 110036

Incline Village G.I.D. Public Works  
 893 Southwood Blvd  
 Incline Village, NV 89451-9425

Project 10164.001 Mountain Golf Course Cart Path Reconstruction - Ph 1  
 PO #21-0167

**Professional Services from August 7, 2021 to September 3, 2021**

Task 00002 Civil Improvement Plans  
**Professional Personnel**

	Hours	Rate	Amount
Project Manager	9.50	185.00	1,757.50
Project Designer	19.60	130.00	2,548.00
Support Technician	8.00	85.00	680.00
<b>Totals</b>	<b>37.10</b>		<b>4,985.50</b>
<b>Total Labor</b>			<b>4,985.50</b>

Billing Limits	Current	Prior	To-Date
Total Billings	4,985.50	9,450.50	14,436.00
Limit			39,800.00
Remaining			25,364.00
<b>Total this Task</b>			<b>\$4,985.50</b>

Task 00003 Bid Assistance - Phase 1  
**Professional Personnel**

	Hours	Rate	Amount
Sr. Project Manager	11.10	195.00	2,164.50
<b>Totals</b>	<b>11.10</b>		<b>2,164.50</b>
<b>Total Labor</b>			<b>2,164.50</b>

Billing Limits	Current	Prior	To-Date
Total Billings	2,164.50	1,928.00	4,092.50
Limit			4,300.00
Remaining			207.50
<b>Total this Task</b>			<b>\$2,164.50</b>

**Total this Invoice \$7,150.00**

**APPROVED FOR PAYMENT**

PO or CIP	21-0167
Account	
Amount	\$ 7,150.00
Signature	
Date	9/22/2021

1/2% per month after 30 days \*



Please Remit To:  
 Lumos & Associates, Inc.  
 9222 Prototype Drive  
 Reno, NV 89521  
 Tel: 775.827.6111 Ext 1255  
 vjohnson@lumosinc.com

October 19, 2021  
 Project No: 10164.001  
 Invoice No: 110378

Incline Village G.I.D. Public Works  
 893 Southwood Blvd  
 Incline Village, NV 89451-9425

Project 10164.001 Mountain Golf Course Cart Path Reconstruction - Ph 1  
 PO #21-0167

**Professional Services from September 4, 2021 to October 1, 2021**

Task 00002 Civil Improvement Plans

**Professional Personnel**

	Hours	Rate	Amount
Project Manager	6.80	185.00	1,258.00
Sr. Project Manager	1.00	195.00	195.00
Project Designer	8.90	130.00	1,157.00
<b>Totals</b>	<b>16.70</b>		<b>2,610.00</b>
<b>Total Labor</b>			<b>2,610.00</b>

Billing Limits	Current	Prior	To-Date
Total Billings	2,610.00	14,436.00	17,046.00
Limit			39,800.00
Remaining			22,754.00
<b>Total this Task</b>			<b>\$2,610.00</b>

Task 00003 Bid Assistance - Phase 1

**Professional Personnel**

	Hours	Rate	Amount
Sr. Project Manager	.80	195.00	156.00
Construction Services Engineer	.30	160.00	48.00
<b>Totals</b>	<b>1.10</b>		<b>204.00</b>
<b>Total Labor</b>			<b>204.00</b>

Billing Limits	Current	Prior	To-Date
Total Billings	204.00	4,092.50	4,296.50
Limit			4,300.00
Remaining			3.50
<b>Total this Task</b>			<b>\$204.00</b>

**APPROVED FOR PAYMENT**

**Total this Invoice \$2,814.00**

PO or CIP 21-0167

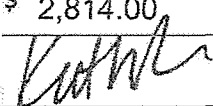
---

Account

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Amount \$ 2,814.00

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Signature 

---

Date 10/20/2021

---

per month after 30 days \*



Please Remit To:  
 Lumos & Associates, Inc.  
 9222 Prototype Drive  
 Reno, NV 89521  
 Tel: 775.827.6111 Ext 1255  
 vjohnson@lumosinc.com

November 16, 2021  
 Project No: 10164.001  
 Invoice No: 110747

Incline Village G.I.D. Public Works  
 893 Southwood Blvd  
 Incline Village, NV 89451-9425

Project 10164.001 Mountain Golf Course Cart Path Reconstruction - Ph 1  
 PO #21-0167

**Professional Services from October 2, 2021 to October 29, 2021**

Task	00001	Topographic Survey		
Fee				
Total Fee	25,000.00			
Percent Complete	100.00	Total Earned	25,000.00	
		Previous Fee Billing	24,750.00	
		Current Fee Billing	250.00	
		<b>Total Fee</b>		<b>250.00</b>
		<b>Total this Task</b>		<b>\$250.00</b>

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 Task 00002 Civil Improvement Plans

**Professional Personnel**

	Hours	Rate	Amount	
Director	1.30	240.00	312.00	
Project Manager	18.60	185.00	3,441.00	
Sr. Project Manager	.60	195.00	117.00	
Project Designer	7.50	130.00	975.00	
Geotechnical Engineer	.30	195.00	58.50	
Surveying Technician I	3.40	105.00	357.00	
Staff Surveyor	13.00	135.00	1,755.00	
Totals	44.70		7,015.50	
<b>Total Labor</b>				<b>7,015.50</b>

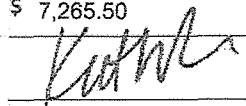
Billing Limits	Current	Prior	To-Date	
Total Billings	7,015.50	17,046.00	24,061.50	
Limit			39,800.00	
Remaining			15,738.50	
		<b>Total this Task</b>		<b>\$7,015.50</b>

**Total this Invoice \$7,265.50**

**APPROVED FOR PAYMENT**

**Outstanding Invoices**

Number	Date	Balance
110378	10/19/2021	2,814.00
<b>Total</b>		<b>2,814.00</b>

PO or CIP 21-0167  
 Account \_\_\_\_\_  
 Amount \$ 7,265.50  
 Signature   
 Date November 17, 2021

\* Due Upon Receipt. Interest at 1 1/2% per mor

EXHIBIT "E"



**CHANGE ORDER 03**

**Mountain Golf Course Cart Path Restoration, Phase 1**

Date of Issuance: Nov. 8, 2021

Contract Date: Sept. 3, 2021

**OWNER:**

Incline Village General Improvement District  
1220 Sweetwater Road  
Incline Village, Nevada 89451

**CONTRACTOR:**

F. W. Carson Co.  
1064 Tahoe Blvd.  
Incline Village, Nevada 89451

**CONTRACT NO.: 3241LI2001; PO 22-0089**

You are directed to make the following changes in the Contract Documents:

Description:

Per Section 3 - Bid Form: the following means and method of work changed to include sections of pulverizing the cart path in place. Please provide updated cost changes for the following:

1. Bid Item #4
2. Bid Item #7 (Alt)

Reason for Change Order:

The cart path was constructed per Section 3 of the Specifications, Bid Form with the addition of pulverizing in place.

Attachments (List of documents supporting this change):

Change in Contract Price:	Change in Contract Times:
Original Contract Price: \$357,138.80	Original Contract Times: Substantial Completion: 10/15/2021
Net Changes from Previous Change Orders: \$27,113.37	Net Changes from Previous Change Orders: 5
Contract Price prior to this Change Order: \$384,252.17	Contract Times prior to this Change Order: Substantial Completion: 10/22/2021
Net Increase/Decrease of this Change Order: \$0.00	Net Increase/Decrease of this Change Order: 0
Contract Price with All Approved Change Orders: \$384,252.17	Contract Times with All Approved Change Orders: Substantial Completion: 10/22/2021

APPROVALS:

RECOMMENDED:

APPROVED:

By: \_\_\_\_\_  
PROJECT MANAGER (Authorized Signature) Date

By: \_\_\_\_\_  
OWNER (Authorized Signature) Date

ACCEPTED:

By: \_\_\_\_\_  
F. W. CARSON CO. (Authorized Signature) Date

Nov. 8, 2021

**Change Order #3**

**Credit for:**

Bid Item #4	Full Depth AC Pavement & Base Removal (Existing AC Pavement Removal, Subgrade Excavation, Off-Haul)	-\$65,876.00
Bid Item #7 (Alt.)	Full Depth AC Pavement & Base Removal (Existing AC Pavement Removal, Subgrade Excavation, Off-Haul)	-\$55,418.40
	Total	-\$121,294.40

**New Pricing for:**

Bid Item #4	Pulverizing In Place 15,320 SF of Path	\$65,876.00
Bid Item #7 (Alt.)	Pulverizing In Place 12,888 SF of Path	\$55,418.40
	Total	\$121,294.40

EXHIBIT "F"

## Agenda Item I(1) to the Board's Dec 8, 2021 Meeting - Sneaky, Sneaky, Dirty, Dirty, Incompetent, Incompetent Staff - AGAIN!

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Agenda Item I(1) to the Board's Dec 8, 2021 Meeting - Sneaky, Sneaky, Dirty, Dirty, Incompetent, Incompetent Staff - AGAIN!  
**Date:** Dec 5, 2021 9:48 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

This agenda item seeks approval, in part, of change orders associated with Phase I of the Mtn. Golf cart pathway project approved by the Board on Sep. 2, 2021, and payment.

One of the options proposed under paragraph V is to "not authorize the approval...and defer to legal counsel." For the reasons which follow, that's what I recommend the Board do.

Paragraphs 7.05 and 7.06 of the add'l terms incorporated into the Carson contract (see pages 158-160 of the 9/2/2021 Board packet) address use of "equal" or "substitute" materials in lieu of those expressly called out by the contract. Paragraph 7.06(D) expressly states that "whether or not Engineer approves a substitute so proposed...Contractor shall reimburse Owner for the reasonable charges of Engineer for evaluating each such proposed substitute. Contractor shall also reimburse Owner for the reasonable charges of Engineer for making changes in the Contract Documents...resulting from the acceptance of each proposed substitute."

Putting aside who was the Engineer for this project (remember Mr. Underwood proudly announced at the Board's Sep. 2, 2021 meeting that he and his staff would be acting as construction management personnel, and the project summary assigns \$40,000 to reimbursement of the costs of that personnel), I have been provided with copies of invoicing from Lumos & Assoc. for \$15,679.05 of work performed AFTER the contract with Carson was approved from the Board.

In addition, at the Board's Nov. 10, 2021 meeting staff presented a series of e-mails between Lumos & Assoc. and staff addressing Carson's request to substitute materials. Those e-mails suggest substantial inter-action between staff and Lumos Assoc associated with Carson's request. Putting aside the question of whether that substitute was properly approved by Lumos & Assoc. given the requisites of the terms of the contract substantial staff time was incurred associated with Carson's request and needs to be reimbursed. So does the substantial staff time which has been spent supporting this agenda item and Change Order #3 (see discussion below).

I have made records requests for all the staff time spent associated with Carson's request to substitute materials and its reasonable value, and Ms. Herron has REFUSED to provide the same even though Carson is clearly responsible for reimbursement. The Board needs to get to the bottom of inquiries such as this.

Given Carson is indebted to the District for more than the amounts it seeks via the subject change orders, the subject matter should NOT be before the Board. A comprehensive accounting needs to occur to determine the net amount, if any, the District owes Carson.

For these reasons, I urge the Board to adopt the alternative referenced above - NO.

But there's something far more sinister about this agenda item and warrants the immediate TERMINATION of Mr. Underwood as an IVGID employee. And it's approval for proposed Change Order #3 associated with the subject project. I am not going to restate how it was improper for Carson to pulverize the existing asphalt pathway and use it as a base in lieu of the aggregate rock base mandated by the contract. However here we see that staff are attempting to sneak in retroactive contract modification to whitewash all the wrongs which have occurred and then to point the finger of blame at the Board. That's right SNEAK IT IN!

Take a look at page 183 of the Board Packet. "Change Order #3 (represent)s a no cost change order to modify the means and method of pavement removal. The original method was to remove and replace asphalt and aggregate base materials. The revised method was to pulverize in place and utilize recycled type I base available as a result of the pulverization process. PW staff (propose to)...include (an) executed Change Order #3 as part of the contractor's pay application." In other words, retroactive modification of the contract to justify all the wrongs our engineering staff and Carson are guilty of!

DIRTY, DIRTY, DIRTY staff to the nth degree. And the fact our GM has approved this request paints him with the very same brush of dirt.

You really need to look at how dirty the culture is here and do something positive about it. And it starts with Mr. Underwood's termination. And of course, NOT approving proposed Change Order #3 under any circumstance.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS DECEMBER 8, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – NOTWITHSTANDING THE BOARD HAS APPROPRIATED FUNDS TO DO NOTHING MORE THAN “IDENTIFY (POSSIBLE) PUBLIC AND PRIVATE PROPERT(IES) WITHIN IVGID(S) BOUNDARIES SUITABLE FOR A COMMUNITY DOG PARK,” STAFF ARE MOVING FULL CHARGE AHEAD WITH AN APPLICATION TO ACQUIRE A USE PERMIT ON ENVIRONMENTALLY SENSITIVE UNITED STATES FOREST SERVICE (“USFS”) PROPERTY ACROSS VILLAGE BLVD FROM INCLINE HIGH SCHOOL WHICH WILL UNNECESSARILY COST THE DISTRICT MILLIONS OF RECREATION FACILITY FEE (“RFF”) DOLLARS**

**Introduction:** One of the capital improvement projects (“CIPs”) incorporated into the current fiscal year’s (2021-22) budget is a community dog park (CIP #4378L12104). The project summary for this CIP<sup>1</sup> describes that \$75,000 has been budgeted for “IVGID Engineering (to) identify public and private property within IVGID(s) boundaries suitable for a community dog park. Consultants will be hired as necessary to prepare the required background studies. Should USFS land be identified as the preferred site, a consultant will be hired to manage the Special Use Permit process.”

But I’ve learned that staff have gone far, far beyond what was budgeted by the Board. Apparently on June 9, 2021 our General Manager (“GM”) submitted a formal “Proposal Request (for)... Special Use Authorization (on) National Forest Service System Lands” across the street from Incline High School – Washoe County Assessor Parcel No. 131-110-04<sup>2</sup>. And on November 3, 2021 he completed his formal application for said special use permit. An examination of these materials makes clear that our GM is not identifying public and private property suitable for a dog park. Rather, without public input or Board approval, he has decided upon the subject USPS parcel. And he has formally begun the special use permit process in-house.

Because I object, this is the purpose of this written statement.

**Our GM’s Misrepresentations to the USFS:** Take a look at Mr. Winquest’s June 9, 2021 letter to the USFS (see Exhibit “B”). There he represents:

1. “The community of Incline Village (has decided)...to utilize a portion of the (subject USPS) property for a community dog park.” Response: Putting aside the question of whether it is the community or local parcel owners who decide, when exactly did the community decide? *Never!*

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<sup>1</sup> A copy of that summary is attached as Exhibit “A” to this written statement.

<sup>2</sup> Mr. Winquest’s cover letter accompanying the proposal is attached as Exhibit “B” to this written statement. The proposal itself consists of a whopping 74 pages. However rather than attaching all of these pages to this written statement, I have attached the cover sheet and first three (3) pages as Exhibit “C” to this written statement.

Moreover, IVGID has no power to provide for “the community.” IVGID is a limited purpose special district. As such it has no power to furnish municipal police powers (i.e., those relating to the health, safety and general welfare of the inhabitants of Incline Village/Crystal Bay). Rather, it is Washoe County which has such powers. So why would anyone need IVGID to provide the same? Since the county hasn’t made the subject application, I and others I know are of the opinion it’s not properly before the USFS.

2. “This parcel is ideal for this use.” Response: Although this may be Mr. Winquest’s opinion, there are many local parcel owners who would disagree. The proposed park is adjacent to busy Village Blvd. Village is an over-used two lane (in both directions) which serves as a major thoroughfare through Incline Village. Encouraging greater use to access a proposed dog park makes no sense. Moreover for many of the reasons which follow, the parcel is actually less than ideal. Regardless, the IVGID Board has never made this finding.

3. “There has historically been consistent use (of this parcel) by the community for a variety of purposes.” Response: This is untrue. Other than the Pet Network located directly across the street from the subject parcel, it is rarely if ever used by members of the community for any purpose.

4. “IVGID would be an outstanding steward of the land.” Response: Although this may be Mr. Winquest’s opinion, there are many local parcel owners in our community who would disagree. IVGID staff have demonstrated for decades that they are anything but outstanding public stewards. And that observation extends to *anything!* Don’t believe me?

How outstanding have IVGID staff been insofar as the numerous recent breaches of its underground effluent pipeline are concerned? What about the mandatory lining of its effluent storage pond the Nevada Environmental Protection Agency (“NEPA”) is concerned? What about staff’s representation several years ago that the ponder liner had actually been constructed when it wasn’t? How about the massive storm drain breach underneath Diamond Peak several years ago? And how about staff’s financial waste and mismanagement of public recreation? Outstanding steward? I don’t think so.

In his formal application to the USFS<sup>3</sup>, Mr. Winquest represents at ¶12 that:

5. “Incline Village General Improvement District’s is a financially stable public government entity.” Response: Many in our community would disagree with this statement. First of all, IVGID is nothing more than a limited purpose special district. Along the lines of a mosquito district with very limited powers.

Moreover nearly everything IVGID staff initiate results in massive overspending and waste. The District financially survives on an invalid special tax against property [disingenuously labeled a Recreation Facility Fee (“RFF”)] no other public agency in the State (but for one<sup>4</sup>) dares to levy. Rather

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<sup>3</sup> That application is attached as Exhibit “I” to this written statement.

<sup>4</sup> That would be the West Wendover Recreation District which has chosen to mimic IVGID’s RFF.

than the purposes for which this tax is levied, IVGID staff use the proceeds to plug the shortfall between revenues and expenses system wide. And if it weren't for this invalid funding source, the District would be out of business. So to represent to anyone that it is "financially stable" and a public government in the true sense of the words, is a misstatement of fact.

6. IVGID's "charter...allows (it)...to acquire, construct and/or provide for water, sewer, trash, and recreation facilities for the community." Response: Mr. Winquest doesn't even know what a general improvement district ("GID") actually is. If he did, he would know it has no charter. Nor do GIDs provide the services and facilities Mr. Winquest identifies "for the community." Rather, they provide facilities and services to parcel owners. Which explains why they are the ones who *involuntarily* pay. So let's call a-spade-a-spade.

7. "IVGID also has the power to levy and collect taxes necessary to sustain its operations." Response: This is a misleading statement intended to substantiate Mr. Winquest's assertion of financial stability and wherewithal. The only power IVGID possesses to tax is the power to levy a very small *ad valorem* tax (see NRS 318.225) which is insufficient to sustain anything other than senior staff's wages and benefits assigned to the District's General Fund. Nothing is left over to pay for anything else.

8. Notwithstanding IVGID is a quasi-municipal public corporation [see NRS 318.078(1)], Mr. Winquest has failed to produce a "copy of (the) resolution authorizing (the) filing" of the subject application as ¶11(d) of the formal application for this use permit requires. And why? *Because the IVGID Board has never authorized this filing!* So why has it been made?

9. At ¶13(a) & (b) of Mr. Winquest's formal application he represents that "alternate locations ...the Recreation Center building parcel and land adjacent to the Visitor's Center...were not selected as suitable lands...because of conflicting uses of the areas (for example heavy use by young children), not enough land to separate large dogs from small dogs, and neighborhood opposition." Response: IVGID owns over 40 parcels, a number of which are forest as is the subject parcel. So staff could easily develop one or more into a dog park if that were the wish of local parcel owners.

But staff suffers from two very powerful special interest groups who are against locating a dedicated dog park on the parcel it should be. Those groups are: the Pet Network which proposes to benefit personally by a dog park directly across the street which is paid for and maintained at someone else's expense; and, local kingpin Jim Clark<sup>5</sup> and his followers who have clandestinely ruled our community through their puppet IVGID trustees for decades.

Moreover, never was there a selection process for suitable dog park lands. So how could non-selection be based upon the reasons Mr. Winquest represents?

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<sup>5</sup> Mr. Clark owns a home immediately adjacent to the location for a dog park (the area adjacent to the Tennis Center (see Exhibit "G")) which makes the most amount of sense.



10. At ¶13(c) of Mr. Winquest’s formal application he represents that it’s necessary to use the subject federal lands because: they are “surrounded by single family homes and multifamily residences with limited yard space for exercising animals;” those homes and residences are allegedly not “large enough to have...separate large and small dog fenced exercise areas;” and, they are “adjacent to Village Boulevard with existing utilities (which will be able) to serve the proposed restrooms and (provide) easy access to the proposed parking area.” Response: These representations are not literally accurate. At the northern end of the subject parcel there is a condominium project (Fairway Pines) with quite a bit of open space. Across the street there are no single family homes nor residences. Rather, there is Incline High School and the Pet Network. The other end of the parcel is adjacent to a time-share condominium project (Club Tahoe) with quite a bit of open space. And across from Club Tahoe, we have Incline Elementary School and the Raley’s Shopping Center. To the east of the subject parcel there is a mix of single and multi-family housing. And insofar as Mr. Winquest’s representation concerning the alleged limited yard space on the residential development to the east of the subject parcel, one could make the same observation insofar as most of the approximate 8,200 dwelling units in Incline Village and Crystal Bay are concerned.

11. At ¶15 of Mr. Winquest’s formal application he represents “need” because of “expected public benefits,” and the alleged favorable “estimated cost (compared to the) next best alternative.” Response: Insofar as “public benefit” is concerned, one could make that argument insofar as a dog park located on *any* parcel in Incline Village/Crystal Bay is concerned. And insofar as costs are concerned, the former Community Services Master Plan (“the Plan”) pegged the cost of a dog park at the subject location at \$3.4 million in 2018 dollars<sup>6</sup>. There is a very suitable alternative site between Incline Park and the Tennis Center which already has access to parking and restrooms. Meaning the remaining costs to make that site into a dog park would be miniscule compared to the subject site. And the District wouldn’t have to secure use of the subject site from USFS or anyone else. In other words, a superior alternative site!

12. At ¶15(c) of Mr. Winquest’s formal application he represents that “to date a next best alternative has *not* been identified.” Response: This is an absolute untruth. The area between Incline Park and the Tennis Center (described above) has in fact been identified<sup>7</sup>, and it is a superior location.

13. At ¶15(c) of Mr. Winquest’s formal application he represents that the subject “project was identified by the community as a top priority in the 2019 Community Services Master Plan update.” Response: Putting aside the fact of how small the sample size was that identified the subject project as a top priority, there was no preference asked nor given in that survey for the subject parcel. In other words, sure the community in a vacuum may support a dedicated dog park. However, *not here!*

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<sup>6</sup> See page 77 of the Plan. A copy of this page which includes the \$3.4 million estimate is attached as Exhibit “F” to this written statement.

<sup>7</sup> Page 85 of the Plan depicts this area. And since it was identified in the Plan, to say it is unidentified is an untruth. A copy of this page is attached as Exhibit “G” to this written statement.

14. At ¶16 of Mr. Winqest’s formal application he represents that “people are actively using this lot to hike and/or walk their dogs.” Response: This is an untrue statement. I’ve lived in Incline Village for going on fifteen (15) years, and I’ve never seen people walking their dogs nor hiking on this lot. We have a park in town (Village Green) where people take their dogs to walk. And it is regularly used for this purpose. And insofar as hiking is concerned, this statement is even more of a falsehood. The subject parcel is by and large flat and even according to the District’s calculations consists of “about 4,000 feet” at best (see Exhibit “C”)! And of all the places to hike in Incline Village/Crystal Bay, the subject parcel has to be at the absolute bottom of the totem pole.

15. At ¶17 of Mr. Winqest’s formal application he addresses the “likely environmental effects that the proposed project will have. Response: Although here Mr. Winqest expressly identifies environmentally sensitive Rosewood Creek (see discussion below) as a “stream” that “traverse(s) the parcel,” he says nothing about the potential for increasing sediment which flows from that stream into Lake Tahoe. Instead he states that “IVGID plans to construct one (1) foot bridge across the creek to allow only one crossing and (thus) limit the disturbance to the creek channel.” And because of that foot bridge, at ¶18 of Mr. Winqest’s formal application he anticipates “there (will be) no proposed disturbance within the creek channel, (and) no effect to any fish.” Well what about the sanitation effects (see discussion below)?

16. At ¶7(e) of Mr. Winqest’s formal application he represents “IVGID would utilize this facility year round.” Response: Given this is proposed to be an open air facility, and Incline Village’s winter snowfall, I doubt the representation is truthful.

**The Environmentally Sensitive Nature of the Subject Parcel:** Rosewood Creek runs through the center of the subject parcel.”<sup>8</sup> “The creek runs through some 15-20 parcels of either private, IVGID, state-run or federal lands.”<sup>9</sup> According to the Nevada Tahoe Conservation District, a sub-division of Nevada State government, a unique locally-led conservation agency<sup>10</sup>, and a local government, the creek was “the subject of “the Middle Rosewood Creek Restoration Project A (which) is (intended) to stabilize portions of the Third Creek watershed to reduce sediment loads to Lake Tahoe.”<sup>11</sup> “A lot of people don’t know about Rosewood Creek, but it is a cause of sediment problems in the Lake.”<sup>12</sup>

“Completion of th(is) project occurred over 3 phases...Phase 1 consisted of building a new channel and installing a new culvert under Northwood Blvd. Phase 2 consisted of monitoring the

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<sup>8</sup> Go to <https://ntcd.org/rosewood-creek/>.

<sup>9</sup> Go to <https://www.tahoedailytribune.com/news/rosewood-creek-restoration-a-landmark-effort-in-incline/>.

<sup>10</sup> Go to <https://ntcd.org/about/>.

<sup>11</sup> Go to <https://ntcd.org/rosewood-creek/>.

<sup>12</sup> Go to <https://www.tahoedailytribune.com/news/rosewood-creek-restoration-a-landmark-effort-in-incline/>.

project for vegetation growth and letting vegetation establish. Phase 3 involved constructing 'tie-ins' to complete the new channel and decommissioning the existing channel by backfilling it. The project... was completed in October 2014...(and it) is now in a(n) active revegetation and monitoring phase...The ...project('s) goals are as follows:

- Improve Stream Water Quality;
- Maintain flood protection for adjacent developed properties;
- Improve Forest Health and Wildlife Habitat;
- Enhance Aquatic Habitat;
- Improve Fish Passage;
- Pre-Treat Urban Stormwater from adjacent properties; (and,)
- Improve Fish Access.”<sup>13</sup>

How do you the reader feel about the project's goals when compared to staff's? Out of all possible locations for a dog park in Incline Village, I and others I know believe Mr. Winqest speaks with forked tongue when he represents that the subject parcel “is ideal for this use.”

**The Subject Parcel is Suitable For USFS Administration:** “Congress passed Public Law 96-586<sup>14</sup>, defined as the Santini-Burton Act, on December 23, 1980. In passing the Act, Congress declared that the environmental quality of the Lake Tahoe Basin was jeopardized by over-development of sensitive lands and that the unique character of the Lake Tahoe Basin is of national significance deserving further protection. The passage marked a major commitment and emphasis by the Lake Tahoe Basin Management Unit ('LTBMU') in land acquisition and watershed restoration focused on protecting and restoring the environmental quality of Lake Tahoe...The Act authorized the Forest Service to acquire, by purchase and donation, sensitive lands in the Lake Tahoe Basin.”<sup>15</sup> The subject parcel was acquired by the USFS pursuant to this act.

Sec. 3(b) of the Act instructs that “lands acquired under this section shall be administered as a part of the United States National Forest System; except that the Secretary of Agriculture, acting through the Chief of the Forest Service, may, in the case of lands which are unsuitable for Forest Service administration, transfer such lands or interests therein to an appropriate unit of State or local government...to protect the environmental quality and public recreational use of the lands concerned.” Therefore the USFS has no authority to transfer an interest in the subject property unless

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<sup>13</sup> Go to <https://ntcd.org/rosewood-creek/>.

<sup>14</sup> Go to <https://www.govinfo.gov/content/pkg/STATUTE-94/pdf/STATUTE-94-Pg3381.pdf>.

<sup>15</sup> Go to [https://www.fs.usda.gov/detail/lbmu/landmanagement/resourcemanagement/?cid=fsm9\\_046519](https://www.fs.usda.gov/detail/lbmu/landmanagement/resourcemanagement/?cid=fsm9_046519).

it is unsuitable for USFS administration. Given no reasons have been proffered why the subject parcel is unsuitable for USFS administration, the subject application should not be prosecuted.

**IVGID is Not an Appropriate Unit of State or Local Government Entitled to Transfer of the Subject Property or Interests Therein:** Is IVGID a Nevada an appropriate unit of local government? I believe the answer is no. I have performed a search for the term and discovered 42 USC §801(g)(2) which defines “unit of local government” to “mean...a county, municipality, town, township, village, parish, borough, or other unit of general government below the State level with a population that exceeds 500,000.” Although this legislation has nothing to do with the transfer of environmentally sensitive lands or interests therein to protect environmental quality and public recreational use, I believe it is instructive insofar as identifying what is “unit of government.”

As discussed above, IVGID is a limited purpose special district. It has no power to furnish municipal police powers (i.e., those relating to the health, safety and general welfare of the inhabitants of Incline Village/Crystal Bay). Therefore it is *not* a “unit of general government.” Nor is the population of Incline Village/Crystal Bay anywhere near 500,000. I believe the last U.S. Census pegged the number at 8,777. Given IVGID is not an appropriate transferee of an interest in the subject parcel, regardless of its intended use, the subject application should not be prosecuted.

**Transfer of an Interest in the Subject Parcel Will Not Protect Environmental Quality:** As demonstrated above, the subject parcel is environmentally sensitive (see discussion above). Given the remediation efforts of Rosewood Creek and the need to control sediment created on the subject parcel, the subject application should not be prosecuted.

**Busy Village Blvd:** With its proximity to Incline Elementary and High Schools, and Raley’s Shopping Center, the added congestion caused by a dog park, in a 25 mph and sometimes 15 mph traffic zone in the opinion of many would appear to be misplaced.

**A Dog Park Without a Water Feature?** Given the environmentally sensitive nature of Rosewood Creek (see discussion above), where exactly do IVGID staff propose there be some water feature for dogs? Without a water feature, in the opinion of many a dedicated community dog park is a worthless endeavor. For this reason alone, the subject application should not be prosecuted.

**A Dog Park Where Your Pet Must Be Leashed?** According to 36 CFR 261.8(d) “the following (activities) are prohibited (on National Forest Service Lands) to the extent Federal or State law is violated...Possessing a dog *not on a leash or otherwise confined.*” According to 36 CFR 261.16(l) “bringing in or possessing an animal, other than a service animal, unless it is crated, caged, or upon a leash not longer than six feet, or otherwise *under physical restrictive control (is)*...prohibited” on National Forest Service Lands. For these reasons alone, the subject application should not be prosecuted.

**Sanitation Concerns:** According to 36 CFR 261.11(c) “the following (activities) are prohibited (on National Forest Service Lands)...Placing in or near a stream...or other water *any substance* which does *or may* pollute a stream, lake, or other water.” According to 36 CFR 261.16(p) “depositing *any body*

waste except into receptacles provided for that purpose (is)...prohibited” on National Forest Service Lands. Although animal waste differs from body waste, it would seem that the identical sanitation concerns would govern proposed animal waste. Given this may be a likely by-product on the subject property, the subject application should not be prosecuted.

**Failure to Pay IVGID’s Recreation Facility Fee:** 36 CFR 261.17 “prohibit(s) the failure to pay any recreation fee” on National Forest Service Lands as a basis to deny access and use. If you are a local Incline Village/Crystal Bay parcel/dwelling unit owner, you know that you are forced to pay an involuntary RFF which is levied against your parcel. According to IVGID this fee is a “Standby Charge” which allegedly pays for the availability to access and use public recreation facilities<sup>16</sup> which will extend to and include the proposed dog park<sup>17</sup>. The failure to pay that charge will prohibit a parcel/dwelling unit owner and his/her tenant(s)/guest(s) from accessing and using the proposed dog park.

The District has adopted an Ordinance No. 7<sup>18</sup> which “establish(es) rates, rules and regulations for recreation passes and...punch cards.” ¶25 of Ordinance No. 7 describes “recreation privileges (as)... any privileges of recreation access or special rates afforded to pass holders or card holders.” ¶28 of Ordinance No. 7 requires that “all...recreation fees on a parcel (to) be paid...to maintain the parcel's eligibility for recreation privileges.” In other words, the District’s proposed use of the subject parcel would appear to violate 36 CFR 261.17. And for this reason, the subject application should not be prosecuted.

**So How Much Have We Spent So Far on This Endeavor?** After all a formal proposal consisting for 74 pages and a series of e-mail communications between the USFS and staff must have consumed quite a bit of internal services staff time. In fact Mr. Winquest admitted this fact during the Board’s December 8, 2021 meeting. So I made a public records request to examine these documents. And on December 2, 2021 Ms. Herron provided a “project accounting sheet” which allegedly consisted of \$1,182 of charges through August 31, 2021<sup>19</sup>. Because I don’t believe the records provided, I have asked to examine more pointed documents which identify a description of all work performed, by who, involving how much time, billed to the District’s Community Services – Parks sub-fund at what expense, and through and including the present. Although I predict Ms. Herron will refuse to provide these records, let’s wait and see what happens.

Additionally, it appears that the District is going to be required to enter into a “cost recovery agreement.”<sup>20</sup> And provide evidence of community outreach. And to conduct an environmental impact

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<sup>16</sup> See Policy 16.1.0.2.1 at page 43 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf).

<sup>17</sup> In fact, the proposed funding source for development of the proposed dog park is the RFF.

<sup>18</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec\\_ordinance\\_7\\_1998.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec_ordinance_7_1998.pdf).

<sup>19</sup> That sheet is attached as Exhibit “D” to this written statement.

<sup>20</sup> This requirement is referenced in a July 30, 2021 e-mail from the USFS. A copy of this e-mail is attached as Exhibit “E” to this written statement.

study. All of this is going to run up the costs associated with the subject application very, very quickly and by very large amounts. And where is the money going to come from?

**There's No Reason For This Application Given a Superior Location Already Exists Where a Portion of the Disc Course Exists:** See Exhibit "E." A combined 2.7 acres whereas Mr. Winquest's application requests use of only 2.34 acres<sup>21</sup>. The area is already partially fenced. And there is access to existing parking and restrooms. Thus the cost will be a pittance of the \$3.4 million or more estimated for the subject property. And it is located in a much less dense traffic area. And it doesn't require avoiding environmentally sensitive Rosewood Creek. True it's not directly across the street from Pet Network, and it is far away from Jim Clark's home. But are these reasons to approve the application? Yes several disc golf holes may need to be re-located. However, that would be a very easy and inexpensive task. Besides. It's our land! Yet our GM adamantly refuses.

**My E-Mails of December 5 and 7, 2021:** When I learned what our GM was up to, on December 5, 2021, I sent the Board an e-mail sharing the facts<sup>22</sup>. And how have members responded?

**Conclusion:** It makes no financial nor other sense to be acquiring use of the subject parcel for a dog park and subjecting local parcel owners to another \$3.4 million or greater wasteful expenditures. Moreover, it is located on an environmentally sensitive parcel which conflicts with many of the regulations which regulate approval. So why do you continue to move forward Mr. Winquest? It's time for the Board to take charge and in no uncertain terms tell Mr. Winquest NO!

And to those asking why their RFF and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

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

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<sup>21</sup> See ¶17(c) of the application.

<sup>22</sup> The relevant string of e-mails to the Board on this subject are attached as Exhibit "G" to this written statement.

**EXHIBIT "A"**



## Project Summary

<b>Project Number:</b>	4378LI2104
<b>Title:</b>	IVGID Community Dog Park
<b>Project Type:</b>	A - Major Projects - New Initiatives
<b>Division:</b>	78 - Parks Services
<b>Budget Year:</b>	2022
<b>Finance Options:</b>	
<b>Asset Type:</b>	LJ - Land Improvements
<b>Active:</b>	Yes

<b>Project Description</b>				
The IVGID Community Dog Park Project is a multi-year project to provide a permanent community dog park (two to ten acres) within IVGID boundaries. Year one of the project will include initial planning and feasibility studies used to inform a site selection study.				
<b>Project Internal Staff</b>				
IVGID Engineering will identify public and private property within IVGID boundaries suitable for a community dog park. Consultants will be hired as necessary to prepare the required background studies. Should USFS land be identified as the preferred site, a consultant will be hired to manage the Special Use Permit process.				
<b>Project Justification</b>				
Developing a dedicated dog park is identified as a top-tier recommendation in the 2019 Community Services Master Plan. Additionally, IVGID Trustees have discussed the construction of a community dog park as a priority project.				
<b>Forecast</b>				
<b>Budget Year</b>	<b>Total Expense</b>	<b>Total Revenue</b>	<b>Difference</b>	
2022				
Initial Planning and Feasibility Studies	75,000	0	75,000	
Year Total	75,000	0	75,000	
	75,000	0	75,000	
<b>Year Identified</b>	<b>Start Date</b>	<b>Est. Completion Date</b>	<b>Manager</b>	<b>Project Partner</b>
2021			Engineering Manager	



**EXHIBIT "B"**



June 9, 2021

Forest Service  
Lake Tahoe Basin Management Unit  
35 College Drive  
South Lake Tahoe, CA 96150  
Attn: Karen Kuentz

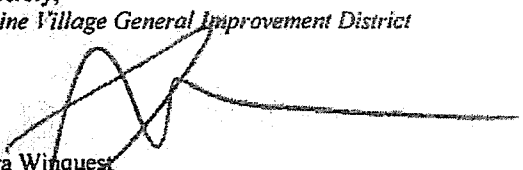
Subject: Proposal for New Occupancy Use of Forest Service Parcel #131-110-04  
Incline Village, Nevada

Dear Ms. Kuentz,

Enclosed please find the Incline Village General Improvement District's proposal for a new occupancy use of Forest Service Parcel #131-110-04. As you are aware, the community of Incline Village would like to utilize a portion of the property for a community dog park that would include walking paths, large dog run area, small dog run area, foot bridge, restrooms, and parking. We believe that this parcel is ideal for this use, since it is in the midst of an urban area and there has historically been consistent use by the community for a variety of purposes. Additionally, we are confident that IVGID would be an outstanding steward of the land through land management best practices including fire prevention, environmental sustainability, and community outdoor recreation.

We trust the attached proposal provides the Forest Service with the required information it needs to favorably review this project. Should you have any questions or need more information, please do not hesitate to contact me.

Sincerely,  
*Incline Village General Improvement District*



Indra Winquest  
General Manager

**EXHIBIT "C"**

Proposal Request  
New Lands Special Use Authorization  
National Forest Service System Lands  
APN: 131-110-04

Prepared for:

Forest Service  
Lake Tahoe Basin Management Unit  
35 College Drive  
South Lake Tahoe, CA 96150

Prepared by:



GENERAL IMPROVEMENT DISTRICT

893 Southwood Blvd.  
Incline Village, NV 89451

Indra Winqest  
General Manager  
(775) 832-1206  
[isw@ivgid.org](mailto:isw@ivgid.org)

## Activity Description

Incline Village General Improvement District (IVGID) has identified the need for a permanent dog park facility in the 2019 Community Services Master Plan (Attachment A). A survey of community members was conducted as part of the master plan process, 72% of the respondents strongly supported or somewhat supported a dedicated dog park. At 72% it was among the most desired facility throughout the community. IVGID would like to utilize the National Forest Service System Lands APN: 131-110-04 (Exhibit A) for a permanent community dog park facility.

IVGID proposes to provide established walking paths throughout the property, a foot bridge, a fenced small dog play area, a fenced large dog play area, a paved parking area, and restroom facilities (Exhibit B). See the following table for the estimated total proposed disturbed area.

Proposed Facility	Total Disturbed Area (sf)
Walking Trails (about 4,000 lf)	12,000
Foot Bridge	160
Small Dog Play Area	37,000
Large Dog Play Area	45,000
Paved Parking Lot	8,400
Restrooms	420
TOTAL	102,980 (2.34 acres)

We anticipate that the walking trails will be developed trails that follow the natural grade of the property. These trails will be cleared of surface roots and established ground cover to create a native grade walking trail. The foot bridge is anticipated to be a wood truss style bridge that will allow an easy and clearly identified crossing of the stream.

The fenced dog play areas will be cleared of some trees; however, the plan would be to keep as many trees as possible to provide plenty of shade for the enjoyment of the people as well as keeping the dogs cool during play. Minimal grading is planned for the dog play areas, and the surface of the play area is planned to be native ground cover or mulch. No sod or artificial sod is planned.

The paved parking area is anticipated to accommodate approximately 16 spaces. Directly adjacent to the parking area will be restroom facility. The restroom facility would be served with water and sewer that is located within Village Boulevard. A combination bottle fill and dog water station will be provided outside the restroom facilities.

We anticipate the design of the facility to begin immediately upon approval from the USFS (estimated approval December 2021). Design and permitting would be completed during

the Spring 2022. Construction funding would be allocated in the FY2022/2023 budget. We anticipate construction to begin in July 2022 and be completed by October 2022.

### **Description of National Forest System Lands to be Used**

IVGID believes the undeveloped urban National Forest Service System Lands lot (APN: 131-110-04) would be an ideal lot for a permanent dog park. The lot is 12.96 acres and is bounded by Harold Drive to the north, Wendy Lane to the east, Club Tahoe Condominium complex to the south, and Village Boulevard to the west (Exhibit A). The lot is surrounded by single family homes, multifamily units, directly across the street from Incline High School, and approximately 500 feet northeast from the Pet Network Humane Society. There is an unnamed stream that runs from the north to south of the property (Exhibit B).

Currently there is some established use of the lot. Consistently you will find community members walking through the area for exercise as well as with their dogs. Periodically, there is unsupervised use by local youth that may not be in the best interest of the land and its natural environment.

### **Legal Documents – Authority to File Proposal**

The Incline Village General Improvement District was established under Nevada Revised Statute Chapter 318 in 1961 via Washoe County Ordinance No. 97 (Attachment B). IVGID was chartered to provide water, sewer, trash, and recreations services for the communities of Incline Village and later Crystal Bay. IVGID is governed by an elected Board of Trustees which act on behalf of the electorate and set policy and determine strategies for accomplishing its charter.

### **Evidence of Technical and Financial Capability**

Incline Village General Improvement District's is a financially stable public government entity. The charter allows for the district to borrow or raise funds (set rates, tolls and fees to be charged) to acquire, construct and/or provide for water, sewer, trash, and recreation facilities for the community. IVGID also has the power to levy and collect taxes necessary to sustain its operations.

Because the Dog Park has been identified in the 2019 Community Services Master Plan as a top priority project, funding has been set aside for initial planning and feasibility studies in 2022 (Attachment C). Once the dog park is constructed, daily maintenance will be required and the IVGID Parks Department would be responsible for the daily maintenance and operation of this facility.

## Justification for National Forest System Lands Use

Currently a temporary dog park is located at the Village Green. Village Green is centrally located between the beaches to the south and Incline Park and the Recreation Center to the north. The temporary dog park was approved in 2001 and dog owners are allowed to utilize the area for "off leash" play during designated dates and times. Since the Village Green is not a dedicated dog park, there are potential conflicts with children using the park for other informal play. An essential safety feature of a dog park is a fenced area to separate the general public from the dogs. At the Village Green a fence to contain the dogs is not an option, since the venue is also used for youth soccer and other events.

As part of the 2018 Community Services Master Plan, properties throughout Incline Village were evaluated for a permanent dog park (Attachment D). For example, an area adjacent to the existing Recreation Center building (980 Incline Way) was investigated. This location was determined to not be large enough to separate large and small dogs, and the neighbors were adamantly opposed to this use of the open area. Additionally, there would be several conflicting uses in the area including heavy use by local young children. IVGID also investigated placing the dog park to the west of the Visitor's Center, but the area was deemed too small for a community dog park and would potentially have a negative impact on the residential nature of the area.

Prior to the completion of the Community Services Master Plan, IVGID evaluated other parcels within the community at IVGID, Washoe County, and privately owned parcels. Unfortunately, IVGID has been unsuccessful in our efforts to procure an appropriate location that fits the needs of the community for a Dog Park. A community Dog Park has been identified through significant outreach in the community to be one of IVGID's highest priorities.

IVGID believes the undeveloped urban National Forest Service Lands lot (APN: 131-110-04) would be an ideal location for the permanent dog park. The lot is located within an area that contains numerous multifamily residences with limited yard space for exercising their animals. The forested 12.96-acre lot is large enough to provide a nice buffer zone of mature landscape between the residential areas and the enclosed dog play areas. By allowing the enclosed dog play areas and walking trails, this will help to keep the local youth in particular high school students, from using the area for undesirable behaviors. Village Boulevard is a main road and having the parking area adjacent to this road will allow for good visibility and easy access by the community.

**EXHIBIT "D"**



4378LI2104 IVGID Community Dog Park (from 07/01/2018 to 12/01/2021) 370-43-780-8120

EFFECTIVE DATE	DESCRIPTION	CHECK	VENDOR	VENDOR INVOICE#	INVOICE TYPE	PO	PROJECT	DEBIT
08/31/2021	CIP Engineering Charges						4378LI2104	1,182.00
	<b>TOTAL</b>							<b>1,182.00</b>
	<b>GRAND TOTAL</b>							<b>1,182.00</b>

EXHIBIT "E"

I am working on putting together the additional information you requested below. I was wondering if there is anything else you need based on the internal team comments that you were to receive August 6<sup>th</sup>? If so please let me know and I will be sure to incorporate that information as well.

Thank you,

**Kate S. Nelson, PE & WRS**  
Engineering Manager

Incline Village General Improvement District  
Public Works Department  
1220 Sweetwater Road  
Incline Village, NV 89451  
(775) 832-1274 D  
(775) 298-9095 C


---

**From:** Winquest, Indra S.  
**Sent:** Saturday, July 31, 2021 2:20 PM  
**To:** Kuentz, Karen -FS <[karen.kuentz@usda.gov](mailto:karen.kuentz@usda.gov)>; Kate S. Nelson <[ksn@ivgid.org](mailto:ksn@ivgid.org)>  
**Subject:** RE: [External Email]IVGID Dog Park - Follow Up



Thanks Karen for the update. I will work with Kate on getting you some additional info.

Cheers, Indra

**Indra Winquest**  
General Manager  
Incline Village General Improvement District  
893 Southwood Blvd, Incline Village NV 89451  
P: 775-832-1206  
F: 775-832-1380  
[isw@ivgid.org](mailto:isw@ivgid.org)  
<http://www.yourtahoeplace.com>  


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**From:** Kuentz, Karen -FS [<mailto:karen.kuentz@usda.gov>]  
**Sent:** Friday, July 30, 2021 3:33 PM  
**To:** Kate S. Nelson <[ksn@ivgid.org](mailto:ksn@ivgid.org)>  
**Cc:** Winquest, Indra S. <[ISW@ivgid.org](mailto:ISW@ivgid.org)>  
**Subject:** RE: [External Email]IVGID Dog Park - Follow Up

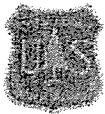
\*

Hi Kate – thanks for the nudge. I have forwarded the proposal to our internal team with a due date for comments of August 6. If there are no major concerns about the proposal, I will invite you to submit the full application and will work on the cost recovery agreement. Once that is signed and the bill paid, we will conduct our NEPA and other required analyses, with an eye on that December goal for a decision.

In the meantime, could you provide a summary of the public outreach efforts that you have already conducted, and if there are plans to conduct additional outreach? A list of the types of publics that you contacted (for example, the residents within 500 feet of the parcel, high school administrators, etc), what type of contact (letter, public meeting), and any responses that were received. I know that some information is included in the proposal, especially about other locations considered – a summary such as “we received valid objections to the XX and YY locations, and received no objections to the FS parcel location” with a little more detail would be very helpful. If you already have a document with all the public involvement, please send that. I don’t need to you to create a new document if you already have one. Thank you.

I may be on a wildfire assignment over the next couple of weeks, but I hope to still be able to make progress while I’m gone.

Karen



**Karen Kuentz**  
**Realty Specialist**  
**Forest Service**  
**Lake Tahoe Basin Management Unit**

c: 530-721-9599  
I am working remotely. The best way to reach me is by email.  
[karen.kuentz@usda.gov](mailto:karen.kuentz@usda.gov)

35 College Drive  
South Lake Tahoe, CA 96150

[www.fs.fed.us](http://www.fs.fed.us)



Caring for the land and serving people

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**From:** Kate S. Nelson <[ksn@ivgid.org](mailto:ksn@ivgid.org)>  
**Sent:** Wednesday, July 28, 2021 7:50 AM  
**To:** Kuentz, Karen -FS <[karen.kuentz@usda.gov](mailto:karen.kuentz@usda.gov)>; Winquest, Indra S. <[ISW@ivgid.org](mailto:ISW@ivgid.org)>  
**Subject:** [External Email]IVGID Dog Park - Follow Up

[External Email]  
If this message comes from an unexpected sender or references a vague/unexpected topic;  
Use caution before clicking links or opening attachments.

**EXHIBIT "F"**

# Site Testing | Forest Service Property

## FOREST SERVICE PROPERTY – OPTION A: DOG PARK

### PROGRAM AND COST SUMMARY

#### OPTION A: DOG PARK

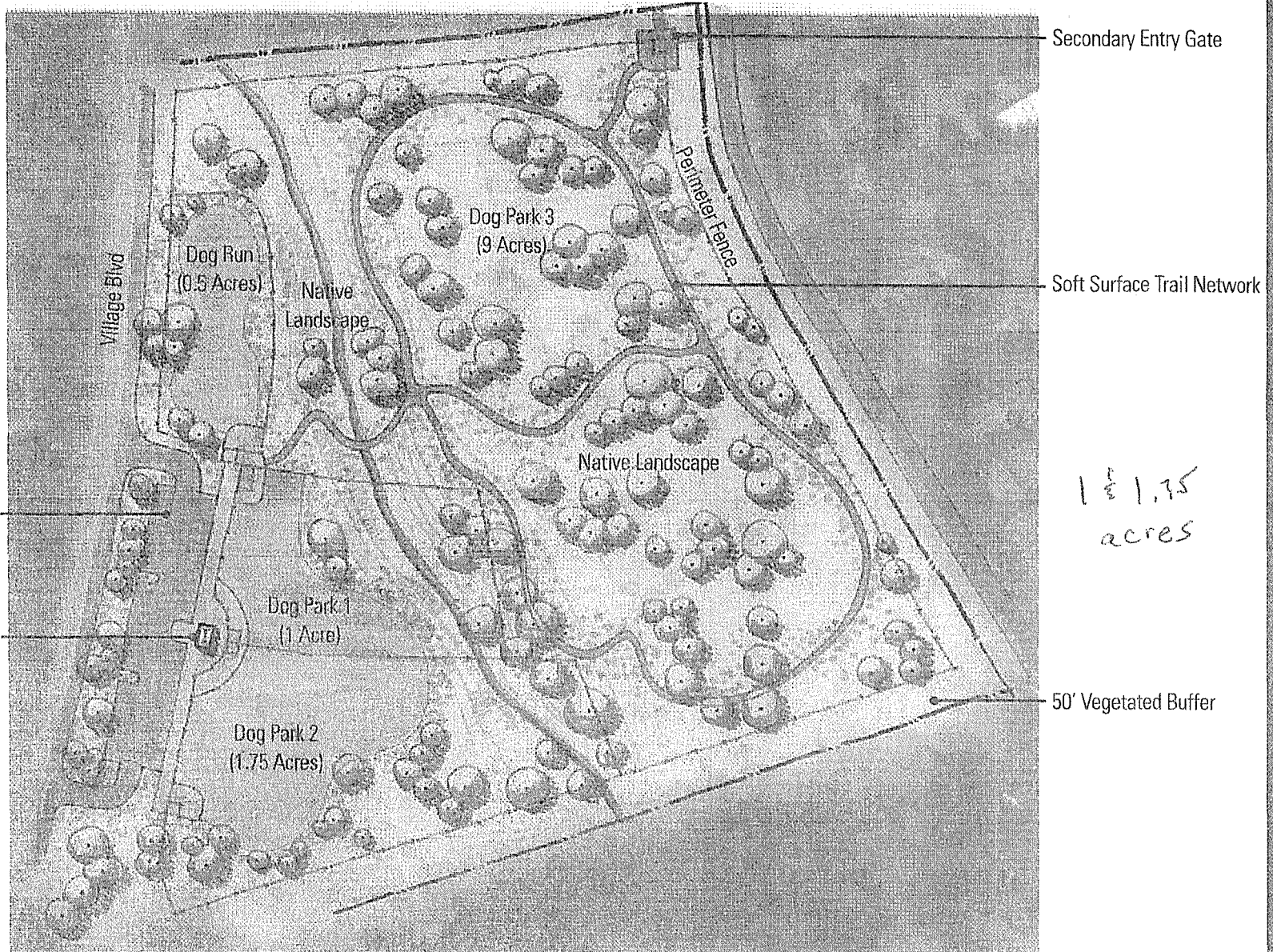
- Formalized dog parks and dog run
- Native landscape dog park with trails
- Parking
- Restroom
- Fencing

ESTIMATED COST: \$3.4M

Parking for 52 Cars

Restroom/ Maintenance

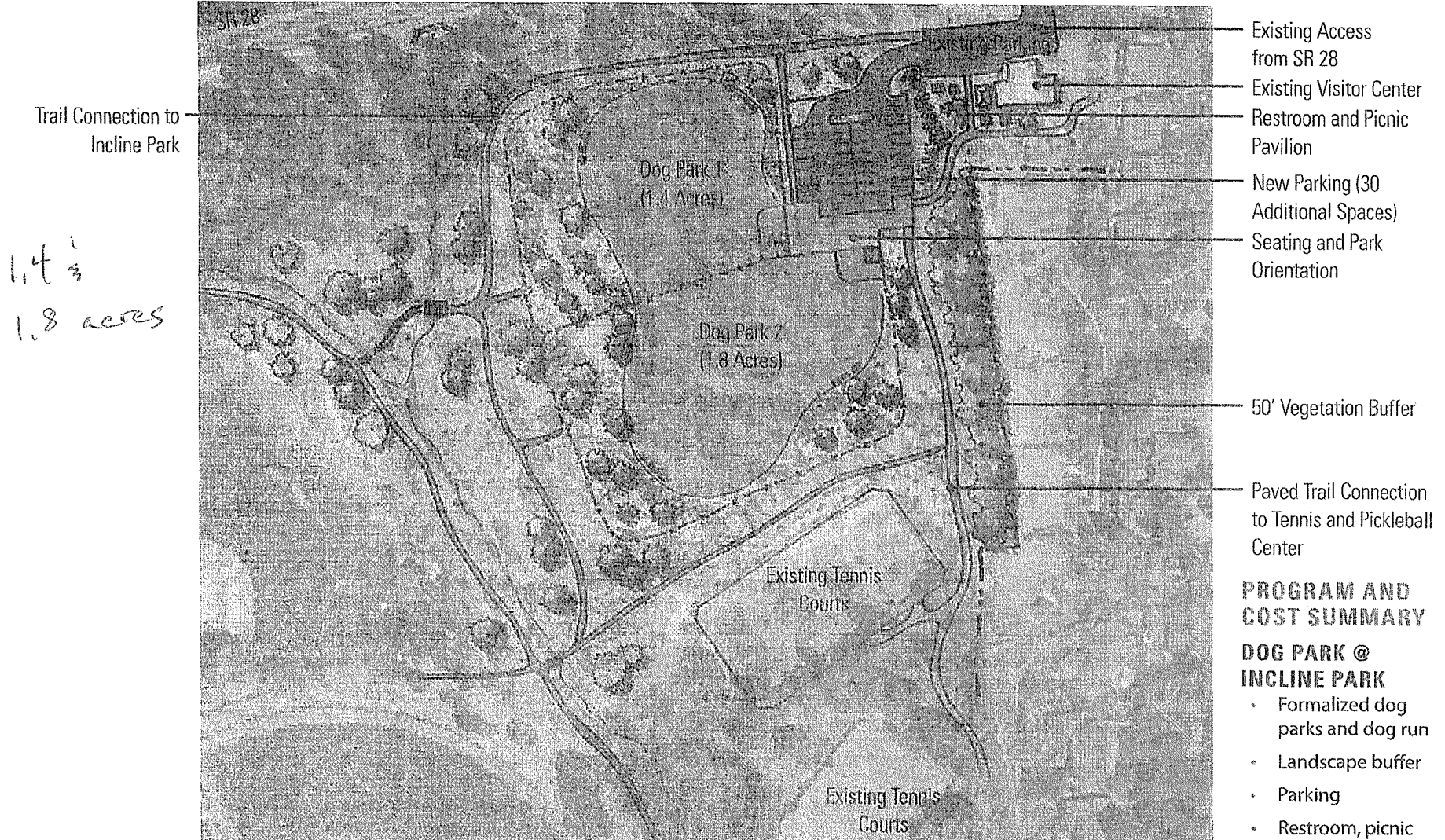
ESTIMATED OPERATING COST FOR PARK FACILITIES: \$2,924 - \$16,010/acre (per the National Parks and Recreation Agency 2019 Park Metrics)



**EXHIBIT "G"**

# Site Testing | Incline Park & Rec Center – Dedicated Dog Park

## DEDICATED DOG PARK



### PROGRAM AND COST SUMMARY

#### DOG PARK @ INCLINE PARK

- Formalized dog parks and dog run
- Landscape buffer
- Parking
- Restroom, picnic pavilion, and amenities
- Fencing

ESTIMATED COST: \$2.7M  
(in 2018 dollars)

ESTIMATED OPERATING COST FOR  
PARK FACILITIES: \$2,924 - \$16,010/acre  
(per the National Parks and Recreation  
Agency 2019 Park Metrics)



**EXHIBIT "H"**

## Re: I Keep Telling You it's Nearly Everything - And Now We Have More Evidence - Indra's Formal Application For a Use Permit From the USFS For a \$3.4M+ Dog Park When the Board Hasn't Given Him This Authority and a Perfect Low Cost Alternative Exists - Update

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: I Keep Telling You it's Nearly Everything - And Now We Have More Evidence - Indra's Formal Application For a Use Permit From the USFS For a \$3.4M+ Dog Park When the Board Hasn't Given Him This Authority and a Perfect Low Cost Alternative Exists - Update .  
**Date:** Dec 7, 2021 12:39 PM

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Chairperson Callicrate and Other Honorable Members of the Board -

Well it just gets better! And it just gets dirtier.

On day one I asked to examine any formal application prepared by staff for the subject use permit. And NONE was provided. Instead I received a lame and intentionally deceptive response from Ms. Herron which said something along the lines of: here's what I sent Cliff Dobler so I'm sending it to you. See if it includes everything you've asked to examine and let me know if there are omissions."

Well yes there were omissions. So I brought them to Ms. Herron's attention.

And today she provided me with a copy of a FORMAL NOVEMBER 3, 2021 Application. And still no knowledge nor approval by the Board. This is totally inappropriate.

You need to stop our GM in his tracks going down a road which is doomed to disaster!

And did I tell you the USFS is going to require a cost recovery agreement whereby we pay the USFS for all its costs incurred in considering Indra's request?

You let this guy go off on the tangent he has begun and before you know it Sara, we'll be into this project so deep there will be no turning back.

BTW pull the application. Indra has made a number of misrepresentations of fact we will be reviewing and publicizing.

Respectfully submitted, Aaron Katz

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

**From:**  
**Sent:** Dec 5, 2021 5:19 PM  
**To:** Callicrate, Tim  
**Cc:** Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela ,  
**Subject:** I Keep Telling You it's Nearly Everything - And Now We Have More Evidence - Indra's Initiative to Formally

Apply For a Use Permit From the USFS For a \$3.4M+ Dog Park When the Board Hasn't Given Him This Authority and a Perfect Low Cost Alternative Exists

Chairperson Callicrate and Other Honorable Members of the Board -

Well here we go again. Over and over and over again, it's the same problem. And never do you learn. Never do you step in to right the wrongs your staff are guilty of. And now it's a dedicated dog park!

I have recently made a records request to discover exactly what Indra has been doing with the USFS insofar as investigating use of the approximate 13 acre parcel across from the high school.

And I have learned that Indra has expended substantial staff effort on FORMALLY REQUESTING such a permit notwithstanding he was never authorized to do so! It's one thing to investigate. And quite another to formally apply. And IMO staff have crossed over the line. And they are spending money never appropriated by the Board. I ask each of you to wake up and put a stop to Indra's unauthorized activities.

Part of this year's CIP budget was \$75K appropriated (see CIP #4378L12104) to "identify public and private property within IVGID boundaries suitable for a community dog park." But Indra isn't doing anything to identify such property. Instead, he is spending like a drunken sailor to actually secure a use permit from the USFS for land we don't own across from the high school. I intend to prepare a written statement which documents Indra's efforts but I have a June 9, 2021 letter in front of me, authored by Indra, where he MISrepresents that:

- 1) The community would like to utilize the referenced USPS property for a dog park; and,
- 2) This parcel is ideal and the preferred location for this use.

The Board never appropriated funds for staff to pursue such a use permit from the USPS. Yet this is exactly what Indra has done. So what are you members going to do about it?

BTW, Judy and I have walked the lands adjacent to Incline Park and the Tennis Center and it seems to us they are PERFECT for a dog park This would be between the North and South Holes of the Disc Golf Course.

- 1) We already own this land so we don't have to secure anything from the USFS;
- 2) Therefore we don't have to spend thousands if not hundreds of thousands of dollars in consultant time, environmental impact statements, and use fees to the USPS;
- 3) We already have gobs of close by parking so we don't have to spend hundreds of thousands if not millions of dollars constructing it; and,
- 4) We already have public restrooms close by (the Tennis Center) so we don't have to spend hundreds of thousands of dollars constructing them.

I don't believe staff but in response to another one of my records requests, they claim only \$1,100 of staff time has been expended with the USPS. So it's easy to just stop.

Also there are about 3 acres of land available for a dog park between the North and South holes of the Disc Golf Course, There are only two possible holes in the way - 15 and 18. We can very easily and in expensively remove these two holes, renumber some of the surrounding ones and relocate the two removed holes somewhere else on the parcel. And save ourselves over \$3.4 million.

Indra won't do this because he's in bed with another special interest group. This group wants to take more at the public's expense. And Indra wants to appease this group rather than doing the right thing.

Please put an end to this farce immediately. If you don't, Indra will have spent so much into the project trustees like Sara will say we're in too deep to just stop.

Thank you for your cooperation. Aaron Katz

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EXHIBIT "I"

**APPLICATION FOR TRANSPORTATION AND  
 UTILITY SYSTEMS AND FACILITIES  
 ON FEDERAL LANDS**

FORM APPROVED  
 OMB NO. 0596-0082

**FOR AGENCY USE ONLY**

NOTE: Before completing and filing the application, the applicant should completely review this package and schedule a preapplication meeting with representatives of the agency responsible for processing the application. Each agency may have specific and unique requirements to be met in preparing and processing the application. Many times, with the help of the agency representative, the application can be completed at the preapplication meeting.

Application Number

Date Filed

1. Name and address of applicant (*include zip code*)

Incline Village General Improvement District  
 893 Southwood Blvd.  
 Incline Village, NV 89451

2. Name, title, and address of authorized agent if different from item 1 (*include zip code*)

Indra Winquest, General Manager  
 Incline Village General Improvement District  
 893 Southwood Blvd.  
 Incline Village, NV 89451

3. Telephone (area code)

775-832-1206

Applicant

Incline Village General Improvement District

Authorized Agent

Indra Winquest

4. As applicant are you? (*check one*)

- a.  Individual
- b.  Corporation\*
- c.  Partnership/Association\*
- d.  State Government/State Agency
- e.  Local Government
- f.  Federal Agency

\* If checked, complete supplemental page

5. Specify what application is for: (*check one*)

- a.  New authorization
- b.  Renewing existing authorization No.
- c.  Amend existing authorization No.
- d.  Assign existing authorization No.
- e.  Existing use for which no authorization has been received \*
- f.  Other\*

\* If checked, provide details under item 7

6. If an individual, or partnership are you a citizen(s) of the United States?  Yes  No

7. Project description (describe in detail): (a) Type of system or facility, (e.g., canal, pipeline, road); (b) related structures and facilities; (c) physical specifications (*Length, width, grading, etc.*); (d) term of years needed; (e) time of year of use or operation; (f) Volume or amount of product to be transported; (g) duration and timing of construction; and (h) temporary work areas needed for construction (*Attach additional sheets, if additional space is needed.*)

See Attached

8. Attach a map covering area and show location of project proposal  See Attached

9. State or Local government approval:  Attached  Applied for  Not Required Will be requested from the IVGID Board of Trustees

10. Nonreturnable application fee:  Attached  Not required Amount unknown at this time.

11. Does project cross international boundary or affect international waterways?  Yes  No (*if "yes," indicate on map*)

12. Give statement of your technical and financial capability to construct, operate, maintain, and terminate system for which authorization is being requested.

Incline Village General Improvement District's is a financially stable public government entity. The charter allows for the district to borrow or raise funds (set rates, tolls and fees to be charged) to acquire, construct and/or provide for water, sewer, trash, and recreation facilities for the community. IVGID also has the power to levy and collect taxes necessary to sustain its operations.

Because the Dog Park has been identified in the 2019 Community Services Master Plan as a top priority project, funding has been set aside for initial planning and feasibility studies in 2022 . Once the dog park is constructed, daily maintenance will be required and the IVGID Parks Department would be responsible for the daily maintenance and operation of this facility.

13a. Describe other reasonable alternative routes and modes considered.

As part of the Community Services Master Plan update in 2019, properties throughout Incline Village were evaluated for a permanent dog park. These included the Recreation Center building parcel and land adjacent to the Visitor's Center.

b. Why were these alternatives not selected?

These alternate locations were not selected as suitable lands for a dog park because of conflicting uses of the areas (for example heavy use by young children), not enough land to separate large dogs from small dogs, and neighborhood opposition.

c. Give explanation as to why it is necessary to cross Federal Lands.

The USFS urban parcel is an ideal location for the permanent dog park because it is surrounded by single family homes and multifamily residences with limited yard space for exercising animals, large enough to have a separate large and small dog fenced exercise areas, and adjacent to Village Boulevard with existing utilities to serve the proposed restrooms and easy access to the proposed parking area.

14. List authorizations and pending applications filed for similar projects which may provide information to the authorizing agency. (Specify number, date, code, or name)

Incline Village General Improvement District  
 Proposal Request for New Lands Special Use Authorization  
 National Forest Service System Lands (APN: 131-110-04)  
 dated June 9, 2021

15. Provide statement of need for project, including the economic feasibility and items such as: (a) cost of proposal (construction, operation, and maintenance); (b) estimated cost of next best alternative; and (c) expected public benefits.

- a) Preliminary construction cost of the Dog Park is approximately \$2,000,000.
- b) Preliminary cost estimates associated with the operation and maintenance of the facility is approximately \$10,000/year
- c) To date a next best alternative has not been identified.
- d) Expected public benefits include a permanent dedicated space for a community dog park with access to walking/hiking trails within an urban setting. This project was identified by the community as a top priority in the 2019 Community Services Master Plan update.

16. Describe probable effects on the population in the area, including the social and economic aspects, and the rural lifestyles.

Currently this lot is an undeveloped urban forested lot that is surrounded by development. The development includes single family homes, multifamily homes, and the Incline Village High School. People are actively using this lot to hike and/or walk their dogs. This project would create dedicated walking trails with a foot bridge over the existing creek. This will reduce the disruption to the existing flora and fauna of the area. No social and economic impacts are anticipated.

17. Describe likely environmental effects that the proposed project will have on: (a) air quality; (b) visual impact; (c) surface and ground water quality and quantity; (d) the control or structural change on any stream or other body of water; (e) existing noise levels; and (f) the surface of the land, including vegetation, permafrost, soil, and soil stability. a) No anticipated effects to air quality are anticipated. b) visual impacts will be limited to the new fenced dog exercise areas, restroom, and parking lot. IVGID plans to utilize earth tones and rustic architecture for this project. c) a creek does traverse the parcel, IVGID plans to construct one (1) foot bridge across the creek to allow only one crossing and limit the disturbance to the creek channel. d) no alteration to the creek's alignment is planned. e) Because the area is adjacent to a highly traveled roadway (Village Blvd), existing vehicle noise will be louder than the proposed dog park noise. f) Native ground cover is anticipated to be used for the dog exercise area and native vegetation will be used for slope stabilization, and to re-landscape the disturbed area.

18. Describe the probable effects that the proposed project will have on (a) populations of fish, plantlife, wildlife, and marine life, including threatened and endangered species; and (b) marine mammals, including hunting, capturing, collecting, or killing these animals.

Since there is no proposed disturbance within the creek channel, no effect to any fish are anticipated. The disturbed areas will be replanted with native plants. The proposed project will not have an adverse effect to the wildlife in the area. There is no marine life within the area. It is not anticipated to find any endangered species within the existing urban forest lot.

19. State whether any hazardous material, as defined in this paragraph, will be used, produced, transported or stored on or within the right-of-way or any of the right-of-way facilities, or used in the construction, operation, maintenance or termination of the right-of-way or any of its facilities. "Hazardous material" means any substance, pollutant or contaminant that is listed as hazardous under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, 42 U.S.C. 9601 et seq., and its regulations. The definition of hazardous substances under CERCLA includes any "hazardous waste" as defined in the Resource Conservation and Recovery Act of 1976 (RCRA), as amended, 42 U.S.C. 6901 et seq., and its regulations. The term hazardous materials also includes any nuclear

or byproduct material as defined by the Atomic Energy Act of 1954, as amended, 42 U.S.C. 2011 et seq. The term does not include petroleum, including crude oil or any fraction thereof that is not otherwise specifically listed or designated as a hazardous substance under CERCLA Section 101(14), 42 U.S.C. 9601(14), nor does the term include natural gas.

No hazardous material will be used, produced, transported or stored within the proposed project location (APN:131-110-04). During construction activities, no hazardous material will be produced, transported or stored within the proposed project location.

20. Name all the Department(s)/Agency(ies) where this application is being filed.

National Forest Service - Lake Tahoe Basin Management Unit

I HEREBY CERTIFY, That I am of legal age and authorized to do business in the State and that I have personally examined the information contained in the application and believe that the information submitted is correct to the best of my knowledge.

Signature of Applicant



Date

November 3, 2021

Title 18, U.S.C. Section 1001, makes it a crime for any person knowingly and willfully to make to any department or agency of the United States any false, fictitious, or fraudulent statements or representations as to any matter within its jurisdiction.



**SUPPLEMENTAL**

NOTE: The responsible agency(ies) will provide instructions	CHECK APPROPRIATE BLOCK	
	ATTACHED	FILED*
<b>I - PRIVATE CORPORATIONS</b>		
a. Articles of Incorporation	<input type="checkbox"/>	<input type="checkbox"/>
b. Corporation Bylaws	<input type="checkbox"/>	<input type="checkbox"/>
c. A certification from the State showing the corporation is in good standing and is entitled to operate within the State	<input type="checkbox"/>	<input type="checkbox"/>
d. Copy of resolution authorizing filing	<input type="checkbox"/>	<input type="checkbox"/>
e. The name and address of each shareholder owning 3 percent or more of the shares, together with the number and percentage of any class of voting shares of the entity which such shareholder is authorized to vote and the name and address of each affiliate of the entity together with, in the case of an affiliate controlled by the entity, the number of shares and the percentage of any class of voting stock of that affiliate owned, directly or indirectly, by that entity, and in the case of an affiliate which controls that entity, the number of shares and the percentage of any class of voting stock of that entity owned, directly or indirectly, by the affiliate.	<input type="checkbox"/>	<input type="checkbox"/>
f. If application is for an oil or gas pipeline, describe any related right-of-way or temporary use permit applications, and identify previous applications.	<input type="checkbox"/>	<input type="checkbox"/>
g. If application is for an oil and gas pipeline, identify all Federal lands by agency impacted by proposal.	<input type="checkbox"/>	<input type="checkbox"/>
<b>II - PUBLIC CORPORATIONS</b>		
a. Copy of law forming corporation	<input type="checkbox"/>	<input type="checkbox"/>
b. Proof of organization	<input type="checkbox"/>	<input type="checkbox"/>
c. Copy of Bylaws	<input type="checkbox"/>	<input type="checkbox"/>
d. Copy of resolution authorizing filing	<input type="checkbox"/>	<input type="checkbox"/>
e. If application is for an oil or gas pipeline, provide information required by item "I-f" and "I-g" above.	<input type="checkbox"/>	<input type="checkbox"/>
<b>III - PARTNERSHIP OR OTHER UNINCORPORATED ENTITY</b>		
a. Articles of association, if any	<input type="checkbox"/>	<input type="checkbox"/>
b. If one partner is authorized to sign, resolution authorizing action is	<input type="checkbox"/>	<input type="checkbox"/>
c. Name and address of each participant, partner, association, or other	<input type="checkbox"/>	<input type="checkbox"/>
d. If application is for an oil or gas pipeline, provide information required by item "I-f" and "I-g" above.	<input type="checkbox"/>	<input type="checkbox"/>

\* If the required information is already filed with the agency processing this application and is current, check block entitled "Filed." Provide the file identification information (e.g., number, date, code, name). If not on file or current, attach the requested information.

### SF-299 Supplemental Information

7.a. Incline Village General Improvement District (IVGID) would like to utilize the National Forest Service System Lands APN: 131-110-04 for a permanent community dog park facility.

7.b. IVGID also proposes to provide established walking paths throughout the property, a foot bridge, a paved parking area, and restroom facilities. See the following table for the estimated total proposed disturbed area.

7.c.

<b>Proposed Facility</b>	<b>Total Disturbed Area (sf)</b>
Walking Trails (about 4,000 lf)	12,000
Foot Bridge	160
Small Dog Play Area	37,000
Large Dog Play Area	45,000
Paved Parking Lot	8,400
Restrooms	420
<b>TOTAL</b>	<b>102,980 (2.34 acres)</b>

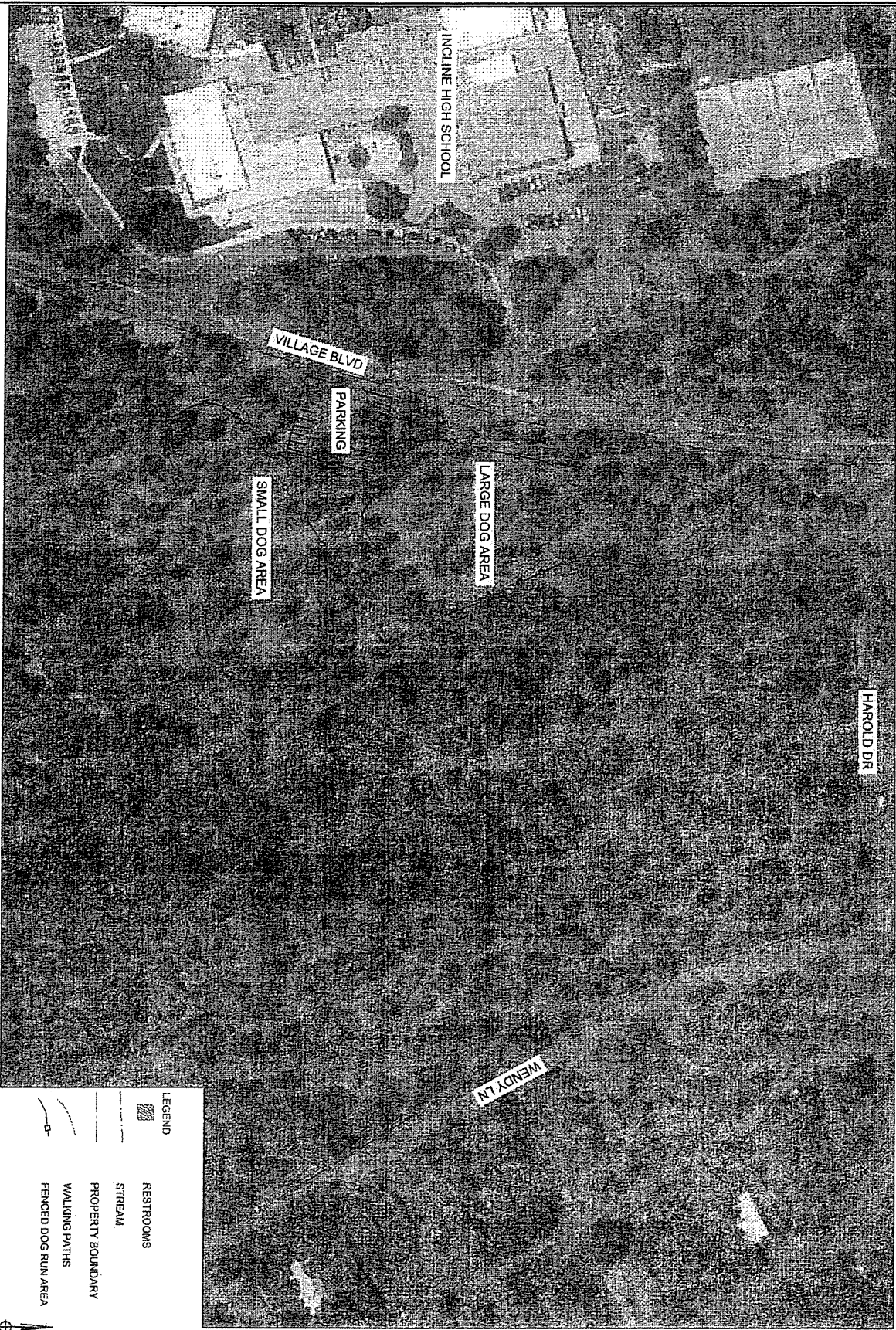
7.d. IVGID would like to utilize this facility for 50+ years.

7.e. IVGID would utilize this facility year round.

7.f. No volume or amount of product will be transported.

7.g. IVGID anticipates the design of the facility to begin immediately upon approval from the USFS (estimated approval December 2021). Design and permitting would be completed during the Spring 2022. Construction funding would be allocated in the FY2022/2023 budget. We anticipate construction to begin in July 2022 and be completed by October 2022.

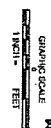
7.h. At the present time no temporary work areas have been identified for construction. Once the contractor is selected, temporary staging areas will be identified.



**SCHEMATIC IMPROVEMENT PLAN**

SCALE: 1" = 50'

- LEGEND**
- RESTROOMS
  - STREAM
  - PROPERTY BOUNDARY
  - WALKING PATHS
  - FENCED DOG RUN AREA



Project No.	
Date: June 7, 1981	
Scale: AS SHOWN	
Drawn: GAIL OGDON	
Checked: GAIL OGDON	
Approved: GAIL OGDON	
EXHIBIT B	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

**USFS NEW LANDS SPECIAL USE AUTHORIZATION PROPOSAL  
SCHEMATIC IMPROVEMENT PLAN**



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS DECEMBER 8, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM I(3) – POSSIBLE UPDATING OF RESOLUTIONS NOS. 1493, 1527, 1619, AND 1701**

**Introduction:** Here the District’s attorney tells us that in his opinion all the giveaways of the public’s money, services and facilities to current and past employees and others, at local parcel/ dwelling unit owners’ expense, are perfectly permissible<sup>1</sup> under the common law *Dillon’s Rule*<sup>2</sup>. Because “the policies (therein identified) have not been reviewed in a number of years and would benefit from an update,” the attorney counsels he be engaged to “prepar(e)...draft redefines.” Because I disagree with counsel, this written statement is submitted.

**To My Knowledge, No Other Local Government in the State Sanctions the Donation or Excessive Discounting of the Public’s Money, Services or Facilities at Less Than Local Government’s Actual Cost:** Examine the NRS and you will find this is generally the case. I am aware of only one exception: NRS 244.1505(2) which instructs “a board of county commissioners or its authorized representative may donate: (a) commodities, supplies, materials and equipment that the board determines to have reached the end of their useful lives; and, (b) property for which the county treasurer has obtained an order authorizing the county treasurer to donate the property pursuant to paragraph (e) of subsection 1 of NRS 179.165, to a nonprofit organization created for religious, charitable or educational purposes or to another governmental entity, *to be used for any purpose which will provide a substantial benefit to the inhabitants of the county.*” And counties have this power because *unlike* general improvement districts (“GIDs”), they have the express power to provide for the health<sup>3</sup>, safety<sup>3</sup> and general welfare<sup>4</sup> of their inhabitants.

**So Where Does the District Get Off Exercising Powers it Does Not Possess?**

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<sup>1</sup> See page 229 of the packet of materials prepared by staff in anticipation of this December 8, 2021 meeting [“the 12/8/2021 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1208\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1208_-_Regular_-_Searchable.pdf))].

<sup>2</sup> *Dillon’s Rule* is recited at NRS 244.137(3) and (4) and provides: “that...the (governing) board of (a local government)...possesses and may exercise only the following powers and no others: (a) Those powers granted in express terms by the Nevada Constitution or statute; (b) Those...necessarily or fairly implied in or incident to the powers expressly granted; and (c) Those...essential to the accomplishment of the declared objects and purposes of the (local government) and not merely convenient but indispensable. *Dillon’s Rule* also provides that if there is any fair or reasonable doubt concerning the existence of a power, that doubt is resolved against the (governing) board...and the power is denied.”

<sup>3</sup> See NRS 244.355, et seq.

<sup>4</sup> See NRS 244.143(2)(a), 244.187, 244.188(5)(a), 244.3545(13), 244.35705(1), 244.358, 244.3603(1), 244.3605, 244.3653, 244.366(3), 244.3663(3), and, 244.3694(1).

**My E-Mail of December 7, 2021:** When I learned what our attorney was up to, on December 7, 2021, I sent the Board an e-mail sharing the facts<sup>5</sup> and hoping members would instruct Mr. Nelson to prepare one or more agenda items for future meetings rescinding and terminating all of the policies which sanction the giveaway or severe discounting of public monies, services and facilities. And how have members responded?

**Conclusion:** IVGID doesn't exist to provide for the health, safety and general welfare of the community's inhabitants. That's the job of Washoe County. Nor does it exist to act like Robin Hood by "sharing the wealth." In other words, taking from local property owners and giving to the various takers in our community. Yet that's exactly what it does and local property owners are left without a remedy. It's time for the Board to take charge and in no uncertain terms rescind and terminate all of the policies which sanction such behavior!

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

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

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<sup>5</sup> This e-mail is attached as Exhibit "A" to this written statement.

**EXHIBIT "A"**

## Re: I Keep Telling You it's Nearly Everything - And Now it's Agenda Item I(3) Attorney Nelson's Discussion re Propriety of Resolutions Which Give Away Free/Discounted Use of Public Facilities

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: I Keep Telling You it's Nearly Everything - And Now it's Agenda Item I(3) Attorney Nelson's Discussion re Propriety of Resolutions Which Give Away Free/Discounted Use of Public Facilities  
**Date:** Dec 7, 2021 8:38 AM

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Chairperson Callicrate and Other Honorable Members of the Board -

Well this one is interesting. Just because each of you members and your vaunted staff have drunk the kool aid and have a morbid view of your public purposes for being, one would think an independent attorney would bring you all back to earth with what's right. But that's not what we have here. Our attorney is so committed to acting as wing man for our GM, that his legal advice has become biased and frankly wrong to the detriment of our community. And each of you should know this in your heart of hearts unless you're unable to distinguish between what is morally right and wrong.

Here Mr. Nelson points to four resolutions (1493, 1527, 1619, and 1701) he asserts are fully compliant with Dillon's Rule. Resolution 1493 allows staff to make monetary contributions (i.e., donations) to third party community programs or events (p. 237). Resolution 1527 allows staff to give away free or discounted use of the Board room in the Admin Bldg (i.e., donations) for public or non-public meetings (p. 238). Resolution 1619 allows staff to give away free or discounted use of public recreational facilities to all sorts of third parties for all sorts of reasons (p. 239). Resolution 1701 allows staff to give away free or discounted use of public facilities (i.e., donations) by qualified non-profits (p. 236).

The common denominator here is the give away of public monies and/or facilities to third parties at a cost that is non-existent or less than the public's cost. And its the same denominator which permeates free use of the public's recreational facilities by current and past employees. In other words, donations.

Mr. Nelson asks for guidance so he can return to the Board with modified versions of these resolutions which presumably continue the same give away/donation of public assets because he states they would benefit from updating. I ask WHY?

We're government. Not a series of private business enterprises. We're 100% government. Not quasi-government. Nothing our staff do ends up being revenue neutral. The District suffers from massive overspending. And at the end of the day the District's business as usual operations cannot survive without a series of financial subsidies (the RFF, the BFF, central services cost transfers into the General Fund, internal services cost transfers from the Internal Services Fund to all District divisions, solid waste franchise fees, etc.) ultimately involuntarily levied against local property owners. Since each of these give aways/donations contribute to the involuntary charges levied against local property owners, THERE IS NO JUSTIFICATION FOR THEIR CONTINUANCE and each of you knows this to be true.

So do the right thing and instruct Mr. Nelson that it's time to prepare a proposed agenda item to rescind and terminate all of these resolutions. The public's recreation/other facilities are supposed to be available for the use of the local parcel/dwelling unit owners who are involuntarily paying. NO ONE else! So to all the takers in our community who demand the same use without paying their fair share, regardless of their represented justification of the month, it's time

12/7/21, 8:38 AM

EarthLink Mail

to say NO!

Respectfully, Aaron Katz



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS DECEMBER 8, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – REFUSAL TO AGENDIZE POSSIBLE TERMINATION OF INTER-LOCAL AGREEMENT WITH WASHOE COUNTY WHEREBY THE DISTRICT SPENDS HUNDREDS OF THOUSANDS OF DOLLARS ANNUALLY SNOW PLOWING AND SANDING THE COUNTY’S DEDICATED ROADS IN EXCHANGE FOR VIRTUALLY NOTHING**

**Introduction:** At the Board’s June 9, 2021 meeting I brought to members’ attention a February, 1978 inter-local agreement between Washoe County and the District (“the agreement”) whereby the District performs the County’s obligation to snow plow and sand dedicated portions of Country Club Drive and Ski Way and in consideration, the County enforces vehicle speeding on the portion of Ski Way privately owned<sup>1</sup> by the District<sup>2</sup> (from the intersection at First Green/Fairview to the northeast to the entrance of Tyrolean Village at Tirol Drive). In particular I pointed out that ¶6 of the agreement<sup>3</sup> instructs that the agreement “shall be automatically renewed *unless* either of the parties...serve...on the other...not more than fifteen (15) days after January 1 of a new contract year...a written notice of cancellation...in which event th(e) agreement will officially terminate.”

On July 6, 2021 wrote to the IVGID Board alerting members, *a second time*, to the subject issue. I asked why IVGID continues to do other persons’ jobs at local property owners’ expense, and attempted to explain that endeavors like these cost a lot more than simply the cost of labor. I also asked for records evidencing the yearly budget for these tasks<sup>4</sup>.

**My E-Mail of November 29, 2021:** On November 29, 2021 I e-mailed the Board and our GM reminding them of the short window for terminating this agreement and asking one or more members agendize the matter for discussion and possible corrective action – i.e., termination. I warned that if this matter weren’t timely agendized for possible action the District would lose the ability to terminate for yet another year<sup>5</sup>. And how did the Board respond?

**My E-Mail of December 3, 2021:** On December 3, 2021 the agenda for the Board’s December 8, 2021 meeting was publicized. And conspicuously missing was possible termination of the subject inter-local agreement. In response I sent Board members and our GM a follow up e-mail in which I chastised each for having done nothing to the detriment of local property owners<sup>5</sup>.

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<sup>1</sup> The County’s traffic laws are not enforceable on private property.

<sup>2</sup> See pages 494 and 498-501 of the packet of materials prepared by staff in anticipation of the Board’s July 13, 2021 meeting [“the 7/13/2021 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-parks-rec/0713\\_-\\_Regular\\_-\\_Part\\_3.pdf](https://www.yourtahoeplace.com/uploads/pdf-parks-rec/0713_-_Regular_-_Part_3.pdf))].

<sup>3</sup> See page 500 of the 7/13/2021 Board packet.

<sup>4</sup> See pages 527-528 of the 7/13/2021 Board packet.

<sup>5</sup> That e-mail is part of the string attached as Exhibit “A” to this written statement.

**Our Board and Staff Simply Don't Care About Board Policies:** Because if they did, they would follow Policy No. 3.1.0.4 which allows any "person or party, including the general public, (who) wishes to have a matter considered by the Board, (to)...submit...a written request to the General Manager, in advance of the meeting."<sup>6</sup> Or any single trustee could have asked that this matter be placed on the agenda for hearing<sup>7</sup>. Because he/she didn't, I ask *why go through the farce of adopting any policies?*

**Given Incline Village Experienced Heavy Snows on December 13 & 14, 2021, and Diamond Peak Was Not Open to the Public, Why Did IVGID Staff Plow and Sand Country Club Drive and Ski Way?** Here you had local parcel owners' Recreation Facility Fee ("RFF") used to provide a benefit to all homeowners/residents living adjacent/accessible to these public streets.

**And Why Didn't IVGID Staff Plow My Streets So I Wouldn't Have to Wait for the County to Do its Job?** If IVGID staff is going to provide a benefit to one class of local property owners, it must provide the same to all. Accordingly when the streets surrounding my Incline Village home had not been plowed and sanded and I was "trapped" awaiting plowing, I asked our GM and the Board via e-mail to direct plowing of my streets just like Country Club and Ski Way<sup>8</sup>. And how did they respond? They way they regularly respond – no response whatsoever.

**Conclusion:** Staff and the Board tell us that we are charged a RFF for our availability to access and use public recreational facilities<sup>9</sup>. And again we see this is a lie. It is used for nothing more than to plug the difference between revenues and massive over spending. And part of that overspending occurs because IVGID has taken on the county's obligate to snow plow and sand select dedicated public streets to the exclusion of all other public streets. I object and in my opinion so should you!

And to those asking why their RFF and Beach Facility Fee(s) ("BFFs") are as unnecessarily high as they are, now you have another example.

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

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<sup>6</sup> See page 8 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf).

<sup>7</sup> Policy No. 3.1.0.4 also instructs that "the Chair, in cooperation with the General Manager, will place on the Agenda any item requested by a fellow Trustee."

<sup>8</sup> This e-mail is attached as Exhibit "B" to this written statement.

<sup>9</sup> See pages 180-193 of the packet of materials prepared by staff in anticipation of the Board's May 26, 2021 meeting ["the 5/26/2021 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf))].

EXHIBIT "A"

## Re: You Only Have a Short Window to Terminate Our Agreement w/the County re Snow Plowing and Sanding of Country Club and Ski Way - Agendize Termination

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: You Only Have a Short Window to Terminate Our Agreement w/the County re Snow Plowing and Sanding of Country Club and Ski Way - Agendize Termination  
**Date:** Dec 3, 2021 3:44 PM

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Chairperson Callicrate and the Other Honorable Members of the IVGID Board -

So the agenda came out for the Board's December 8, 2021 meeting. And guess what WASN'T agendized? Review and possible termination of the inter-local agreement with the County as I requested (see below) whereby we plow and sand their dedicated roadways at local property owners' expense.

Which means that now that your eyes are open, you've made a conscious decision to force us to maintain someone else's property, and local property owners to involuntarily pay the costs.

I'm sorry. You people are as pathetic as your senior staff. For the record.

I will include this e-mail in a written statement to be attached to the minutes of the Board's December 8, 2021 so future property owners can see how pathetic this and future Boards have been.

Respectfully, Aaron Katz

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

**From:**  
**Sent:** Nov 29, 2021 4:55 PM  
**To:** Callicrate, Tim  
**Cc:** Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela ,  
**Subject:** You Only Have a Short Window to Terminate Our Agreement w/the County re Snow Plowing and Sanding of Country Club and Ski Way - Agendize Termination

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Last June I brought to your attention the February 1978 agreement we have with the County whereby we perform their job of snow plowing and sanding Country Club Drive from the intersection at SH-28 to Ski Way and then Ski Way from that intersection all the way to its intersection at/about First Green/Fairview, and in exchange, the County uses reasonable efforts to issue traffic tickets on the portion of Ski Way we own commencing at its intersection at First Green/Fairview up to the entrance to Tyrolean Village (a worthless endeavor inasmuch as it is not unlawful to commit a traffic offense on a privately owned street/road).

You can review the agreement as an attachment to a written statement I prepared which is at pages 498-501 of the July 13, 2021 Board packet.

Our costs are mammoth to perform this job which is the county's and there is absolutely no justification. I've heard Indra's justification and let me repeat; THERE IS NO JUSTIFICATION.

There are all sorts of ancillary costs associated with our plowing pursuant to this agreement such as purchasing \$265K loaders, \$20K sets of snow chains, \$19K plow attachments, etc., etc. And this doesn't even include the cost of fuel and labor.

The agreement by its terms gives us a short two-week period to terminate via written notice sent by certified mail which starts January 1 of each year. In other words, a month from now.

You need to agendize this matter for possible termination at the Board's next meeting. If you don't, we'll lose the ability to terminate for yet another year. And remember, if Indra won't do his job it only takes one of you to request the matter be agendized.

How about doing the smart thing Michaela, now? My Rec Fee is absolutely wasted spending on this agreement. We don't exist to be operating commercial business enterprises so if those enterprises fail because we don't do the county's job, I say FAIL and go after the county for not doing its job.

Thank you for your cooperation. Aaron Katz

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**EXHIBIT "B"**

## We Need Mica Snow Plowed Just Like IVGID Plows Country Club and Ski Way For the Property Owners on Those Roadways

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**From:** <s4s@ix.netcom.com>  
**To:** "Callicrate, Tim" <tim\_callicrate2@ivgid.org>  
**Cc:** "Dent, Matthew" <dent\_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong\_trustee@ivgid.org>, "Schmitz, Sara" <schmitz\_trustee@ivgid.org>, "Tonking, Michaela" <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** We Need Mica Snow Plowed Just Like IVGID Plows Country Club and Ski Way For the Property Owners on Those Roadways  
**Date:** Dec 13, 2021 10:32 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So I've asked you to agendize termination of our inter-local agreement with the county whereby IVGID snow plows and sands Country Club and Ski Way and the county provides nothing, and you've refused.

So now I am asking IVGID to snow plow and sand Mica and Eagle where Judy and I live so we can be a Diamond Peak customers just like the property owners on Country Club, Ski Way and in Tyrolean Village. It's unfair for IVGID to provide snow plowing and sanding services to some of the District's parcels, and not all of them. Wouldn't you agree?

If you say no, then how about this one? Instruct staff to NOT snow plow and sand Ski Way from the entrance to Tyrolean Village. Diamond Peak is not currently open so it's not an issue of immediate concern. Therefore, what's the justification for plowing? I'm guessing that suspending plowing today would bring these "takers" in our community to the negotiation table very quickly!

Thank you for your cooperation. Aaron Katz



Stephanie Rice, Esq.  
Stephanie@MLReno.com

submitted by Mike  
Abel 12-8-2021;  
attachment to  
meeting minutes  
(4 pages)

October 1, 2021

Board of Trustees  
Incline Village General Improvement District  
c/o Joshua Nelson, Esq.  
Best Best & Krieger  
500 Capitol Mall, Suite 1700  
Sacramento, CA 95814  
**Sent via Hand Delivery and Email to Avoid Delay: joshua.nelson@bbklaw.com**

Re: *Violation of Deed Restriction for the Benefit of Specifically Identified IVGID  
Parcel Owners (Document No. 116713)*

Dear Mr. Nelson,

Please be advised that this office represents a group of Incline Village General Improvement District home and parcel owners who are direct and intended beneficiaries of the express Deed Restriction set forth in Document No. 116713.

As you know, on June 4, 1968 the Village Development Company, formerly known as Crystal Bay Development Co., sold two separate beach front parcels to Incline Village General Improvement District (IVGID). One of these parcels is currently known as Burnt Cedar Beach and the other parcel includes Incline Beach, Ski Beach and Hermit Beach. The Deed, recorded as Document No. 116713, expressly provides, in pertinent part, as follows:

It is hereby covenanted and agreed that the real property above described, and any and all improvements now or hereafter located thereon, **shall be held, maintained and used** by grantee, its successors and assigns, **only for the purposes of recreation by, and for the benefit of, property owners and their tenants** (specifically including occupants of motels and hotels) within the Incline Village General Improvement District as now constituted, and, as the Board of Trustees of said District may determine, the guests of such property owners, and for such other purposes as are herein expressly authorized.

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Annually, IVGID's Board of Trustees approve a resolution and report the fees to be assessed for that year. The wording of the "Report for Collection of Recreation Standby and Services Charges" purports to authorize IVGID's General Manager to give beach access to Governmental, civic, or social groups of Guests who may not be property owners. There is nothing in the Beach Deed that authorizes such use.

The Beach Deed also expressly provides that this restrictive covenant shall be enforceable by the owners of such parcels and their heirs, successors and assigns. It does not provide IVGID itself or its Board of Trustees with any such authority. The only use rights afforded to the District are with respect to the maintenance and operation of water pumping facilities and other necessary utilities. *Id.* at 2:19-23. There can be no ambiguity as to the meaning of the plain language set forth in the Beach Deed. By all accounts, beach access is to be reserved exclusively for the specifically identified property owners of IVGID, their tenants, and, as determined by the Board, the property owners' respective guests.

Yet, for some reason, it is my understanding that the Board of Trustees is still not certain whether or not permitting beach access violates the above referenced deed restriction and is set to hire outside counsel for review, of course at an additional cost to IVGID. However, it is unknown why any such review is even needed. The plain and unambiguous language on the face of the Deed provides that the beaches shall be used only by the property owners and their tenants and only for the benefit of the property owners. There is simply no exception that would allow IVGID to provide access to hundreds of employees, former employees or retirees with any access to the beaches at all, let alone lifelong access for those non-resident individuals and their dependents. Quite frankly, allowing such extensive unauthorized beach access to non-residents does nothing more than take away the express and exclusive property rights of the property owners.

In addition to being a blatant violation of the express deed restriction, in allowing such non-resident access to employees, former employees, etc., allowing such unrestricted access opens the door for a whole heap of other problems. For example, is IVGID paying into the restricted beach fund for every single "employee pass" issued to each employee, former employee or dependent, every single year? If not, why not?

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If IVGID is not limited in the amount of “guest” passes it issues, then how is IVGID able to limit guest passes for other commercial property owners within the IVGID boundaries? What would happen if every commercial business owning property within IVGID issued a pass for every single employee, each year? Of course, that is clearly not permitted by the plain language or the spirit and intent of the Beach Deed and is likely not even feasible, as the beaches would end up far over capacity and it would again obliterate the express purpose of the Beach Deed restriction.

Has IVGID assessed the liability associated with allowing non-resident employees access to such restricted beaches? Are all pass holders issued by IVGID required to execute liability waivers? Does every single employee who is provided access to the restricted beaches have to submit an application to be approved like all property owners are required to do?

I have reviewed decades of IVGID resolutions, meeting minutes and materials all relating to the Beach Deed over the years and all of that research revealed was that IVGID has evidently held itself to a different standard and different rules than everyone else, despite the fact that the express language of the Beach Deed provides that all beach use and access is to be for the benefit of the property owners. This is a gross violation of IVGID’s fiduciary duties to its members and property owners and reflects that IVGID has engaged in discriminatory practices when it comes to granting its own employees such unlawful privileges, while denying others similarly situated the same privileges.

While it is our sincere hope that IVGID makes the right decision and takes action to immediately end future beach access to all individuals not expressly provided for in the Beach Deed, in the event IVGID proceeds to blatantly violate such express Deed restriction, my clients will have no choice but to take formal legal action to protect their property interests, as the Beach Deed expressly grants them the right to do. It is our hope such action will not be necessary. Your prompt attention to the important and time sensitive matters set forth herein is sincerely appreciated.

Sincerely,

Stephanie Rice, Esq.

CC: Client(s); File.  
Enclosure(s): None.

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