
NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be held Starting at 5:00 PM on February 26, 2025, in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment

Public comment is welcomed during Public Comment Periods and is Limited to 3 minutes per person per Public Comment Period. Unused time may not be allocated to other speakers. A speaker's viewpoint will not be restricted; however, reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant statements, unduly repetitious statements, and personal attacks that would objectively antagonize or incite others are examples of speech that may be reasonably limited. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.

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

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- D. APPROVAL OF AGENDA *(for possible action)*
The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting or voting on items in a block.
-OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.
- E. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.
 - 1. **SUBJECT:** Verbal Report and Update on FY 2024 Audit Progress and Preparation of Fiscal Year 2025/2026 Budget. (Requesting Staff Member: Director of Finance Jessica O'Connell)
- F. CONSENT CALENDAR *(for possible action)*
 - 1. **SUBJECT:** Approval of the IVGID Board of Trustees Meeting Minutes for February 12, 2025, *(for possible action)*. (Requesting Staff Member: District Clerk Heidi White) – *pages 5 - 36*
 - 2. **SUBJECT:** Review, Discuss and possibly Approve a District Purchase Order for the Procurement of a replacement 32 - Passenger Shuttle Bus – 2024/2025 Capital Project: Fund: Community Services; Division: Ski; Project # 3469HE1740; Project Type; Rolling Stock; Vendor: Model 1 Commercial Vehicles Inc., in the Amount of \$181,042.00 and an Estimated \$12,500 in Additional Equipment including Ski Racks and Decals for a Total Project Amount of \$193,542. *(for possible action)* (Requesting Staff Member: Diamond Peak Ski Resort General Manager) – *pages 37 - 40*

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NOTICE OF MEETING

Agenda for the Board Meeting of February 26, 2025 - Page 2

Recommendation for Action: That the Board of Trustees make the following finding: IVGID's Purchase of a replacement 32-Passenger Shuttle Bus from Model 1 Commercial Vehicles Inc. is Exempt from Competitive Solicitation for the following reasons: NRS 332.115.1.(o); And that the Board of Trustees makes a Motion to:

1. Authorize and Award an Equipment Purchase Order between Incline General Improvement District and Model 1 Commercial Vehicles Inc. in the Amount of \$181,042.00 and an Estimate of \$12,500 in Additional Equipment including Ski Racks and Decals for a Total Project Amount of \$193,542
2. Authorize the Board Chair and Secretary to Sign and Execute the Purchase Agreement.

3. **SUBJECT:** Review, Discuss and Possibly Approve the Donation from the Hyatt Hotel for Beach Furniture. (for possible Action) (Requesting Staff Member: Parks and Recreation Director Karen Crocker) – *page 41*

Recommendation for Action: That the Board of Trustees make a Motion to accept the Donation from Hyatt Hotel of 50 Lounge Chairs with 50 Cushions, 8 Chairs, 5 Dining Tables, 30 Umbrellas and a Grill, to be utilized at Burnt Cedar Pool for this Upcoming Season.

G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** At-Large Audit Committee Interview of Candidates, Marc Kelly and Kim Lighthart. Review, Discuss and Possibly Nominate Candidate(s) to Vacant Audit Committee At-large Seats, effective from the Date of Board Appointment through February 28, 2027 (Two-year Term), Discussion and Possible Action. (Requesting Staff Member: District General Manager Robert Harrison) – *pages 42 - 54*

Recommendation for Action: That the Board of Trustees Nominate One or Both Candidates and fill Vacant At- Large Seats on the Audit Committee, from the date of the Board appointment to February 28, 2027, (Two-Year Term).

2. **SUBJECT:** Nomination and Appointment of Audit Committee seat due to Term Expiration of Trustee Tulloch effective from February 28, 2024, Trustee Tulloch's term is due to expire February 28, 2025. (Requesting Staff Member: District Clerk Heidi White) – *pages 55 - 57*

Recommendation for Action: That the Board of Trustees Nominate Trustee Candidates and make a Motion to appoint an Audit Committee Member to fulfill the vacancy through February 28, 2026.

3. **SUBJECT:** Review, Discuss and Approve Board Recommended Goals for District General Manager through June 30, 2025. (For possible Action) (Requesting Board Member: Trustee Michelle Jezycki, and Requesting Staff Member: Human Resource Director Erin Feore) – *pages 58 - 69*

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NOTICE OF MEETING

Agenda for the Board Meeting of February 26, 2025 - Page 3

Recommendation for Action: That the Board of Trustees make a Motion to Approve Board-recommended Goals for the District General Manager to achieve on or before June 30, 2025.

4. **SUBJECT:** Review, Discuss, and Approve the 2025/2026 Budget Workshop Schedule; Discussion, Direction, and possible Action. (Requesting Staff Member: District General Manager Robert Harrison) – *pages 70 - 73*

Recommendation for Action: That the Board of Trustees make a Motion to Approve the 2025/2026 Budget Workshop Schedule.

5. **SUBJECT:** Review, Discuss and possibly Approve Diamond Peak Ski Resort’s Season Pass Rates for 2025-2026 Ski Season. (For possible Action) (Requesting Staff Member: Diamond Peak General Manager Mike Bandelin) – *pages 74 - 87*

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

1. Approve an increase of 5% to all Nonresident Season Pass Products as shown in (Table 1 - Exhibit A) for FY 2025/26; and,

2. Approve a Diamond Peak Resident Season Pass Pricing Practice whereby IVGID Picture Pass holder Season Pass Prices are set at 70% of Public Rates for Adults (ages 24-64); 50% of Public Rates for Youth (ages 13-23), Seniors (ages 65-69) and Children (ages 7-12); and 40% of Public Rates for Super Seniors (ages 70-79) as shown in (Table 1 - Exhibit B).

6. **SUBJECT:** Review, Discuss and possibly Approve the Parks and Recreation Center Fee Rate Schedule (for possible action). (Requesting Staff Member: Parks and Recreation Director Karen Crocker) – *pages 88 - 109*

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Parks and Recreation Center Fee Rate Schedule as recommended for Fiscal Year 2025/2026.

7. **SUBJECT:** Capital Improvement Project Workshop; for Discussion and Possible Direction Regarding Project Priorities and Associated Facility Fee (for possible action). (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin and Director of Public Works Kate Nelson) – *pages 110 - 142*

H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)

I. LONG RANGE CALENDAR

1. **SUBJECT:** Long-Range Calendar for Review 02.26.2025 – *pages 143 - 147*

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NOTICE OF MEETING

Agenda for the Board Meeting of February 26, 2025 - Page 4

- J. BOARD OF TRUSTEES UPDATE
- K. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.
- L. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Friday, February 21, 2025, a copy of this agenda (IVGID Board of Trustees Session of February 26, 2025) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

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

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

/s/ Heidi H. White

Heidi H. White

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

IVGID Board of Trustees: Board Chair Michaela Tonking, Vice-Chair Michelle Jezycki, Treasurer Mick Homan, Secretary Dave Noble and Trustee Raymond Tulloch

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

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**Incline Village General Improvement District
Board of Trustees**

*Michaela Tonking, Chair
Michelle Jezycki, Vice Chair
Mick Homan, Treasurer
Dave Noble, Secretary
Raymond Tulloch, Trustee*

MEETING MINUTES

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
HELD IN INCLINE VILLAGE, NV ON FEBRUARY 12, 2025**

*Viewing available by clicking the link and choosing BOT Meeting 02.12.2025 at
<https://ivgid.portal.civicclerk.com/event/358/media>

A. PLEDGE OF ALLEGIANCE*

Judith Miller led the Pledge of Allegiance.

B. ROLL CALL OF TRUSTEES*

Trustees Michelle Jezycki, Dave Noble, Ray Tulloch, and Michaela Tonking were present during Roll Call.

C. INITIAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

The Board of Trustees listened as community members provided public comments: Public Comments provided by Aaron Katz regarding District General Manager Goals and submitted written statements to be included in the meeting minutes.

[Media Timestamp 00:12:58](#)

Public Comment provided by caller 4577 - Clifford Dobler regarding the GM monthly report and the Director of Finance's update and submitted an emailed letter to be included in the Meeting Minutes. [Media Timestamp 00:15:52](#)

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D. APPROVAL OF AGENDA

Staff removed Item F.3. from the Board's consideration - Approval of Purchase order for Tyler Technologies for invoice No. 045-491934 posted on 02.07.2025, Revised Agenda. Chair Tonking asked District Counsel Josh Nelson about whether the Time Certain Report Item E.1. scheduled for 5:30 PM should be held at that time, and counsel confirmed.

The Board of Trustees Agenda for February 12, 2025, is approved as submitted and that matters on the Agenda will be heard with a flexible schedule. Time-permitted reports would move forward until 5:30 PM. [Timestamp Media 00:18:58](#)

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

E.1 Time Certain 5:30 PM - Presentation by Lyon County's Director of Finance Josh Foli, on Capital Planning and Funding. (Requesting Staff Member: Director of Public Works Kate Nelson)

Director of Public Works Kate Nelson introduced Lyon County's Director of Finance, Josh Foli, who provided a presentation on Capital Planning and Funding, reviewing Budgeting, reporting Capital Outlay-Governmental Funds, Capital Improvement Plans, Budget Augmentations, Budget Violations and reviewed IVGID General Fund from Fiscal year 2023 highlighting the variances. Once Mr. Folis' presentation was complete, he opened the floor to the Board for questions and discussion.

[Media Timestamp 00:42:16](#)

E.2 District General Manager's Monthly Status Report. (Requesting Staff Member: District General Manager Robert Harrison)

District General Manager Harrison provided an overview of his first couple of weeks with the District and opened the floor to the Board for questions and discussion.

[Media Timestamp 00:23:21](#)

E.3 Verbal Update on the Tyler Enterprises ERP Implementation, the Committee for Local Government Finance, and the Fiscal Year 2024/2025 Audit Progress. (Requesting Staff Member: Director of Finance Jessica O'Connell)

District General Manager Harrison provided a brief overview of the activities related to the Audited Financial Statements, and the deadlines set by the Committee of

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Government Finance (CLGF). He went on to report that Davis Farr intends to file a disclaimer of opinion for the Districts 2024 Financial Statements, and that the district has contracted with Baker Tilly for assistance in these areas.

Director of Finance Jessica O'Connell then provided an update on audit activities within the department and highlighted completed items such as Department efficiencies, internal controls and the segregation of duties. She went on to explain the scope of work that Baker Tilly is contracted to assist the department with, and the department development planning moving forward. With Davis Farr no longer contracting with the District, the Director of Finance, O'Connell, reported on the need to engage with a new Auditing Firm, and provided her suggestions on that process. [Media Timestamp 01:20:45](#)

E.4 Verbal Update on the Agreement between Incline Village General Improvement District and Waste Management. (Requesting Staff Member: Director of Public Works Kate Nelson)

Director of Public Works provided an overview of the forthcoming contract negotiation with Waste Management. [Media Timestamp 00:34:29](#)

E.5 Verbal Update on the Veterans Memorial Project. (Requesting Staff Member: Director of Public Works Kate Nelson)

Director of Public Works Nelson provided an update on the status of the Veteran's Memorial, and matters related to the TRPA determining land coverage allowance, and possible remediation of coverage on the proposed site. Director Nelson then opened the floor to the Board for questions and discussion.

[Media Timestamp 00:36:48](#)

F. CONSENT CALENDAR (for possible action)

MOTION: Approve the following consent matters, as submitted: Item F.1. Approval of the IVGID Board of Trustees Special Meeting Minutes for January 16, 2025; and Item F.2. Approval of the IVGID Board of Trustees Meeting Minutes for January 29, 2025.

[Media Timestamp 02:00:34](#)

Action: Approve, **Motion by** Trustee Noble, **Seconded by** Trustee Homan.

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, **5**

Trustee Tonking **0**

NAYS: None

MOTION PASSED

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G. GENERAL BUSINESS (for possible action)

G.1 Review, Discuss, and Direct Staff to Draft the District General Manager's Goals through Fiscal Year 2024-2025 (for possible action). (Requesting Staff Member: Human Resource Director Erin Feore)

Director of Human Resources Erin Feore provided a brief overview of the drafted District General Managers Goals designed to start the conversation. Board and Staff discussion followed:

Trustee Jezycki summed up the Board conversation by stating that there are some urgent objectives that can be extracted from the Trustee and Staff discussion. She then offered to assist the HR director and the GM with the input provided by Board members to finalize a draft of the Goals to return for approval at the February 26, 2025, meeting.

Human Resource Director Feore clarified that the trustees are to send her their recommended goals and Director Feore would then work with Trustee Jezycki to develop the final document to be approved by the Board of Trustees, with all suggestions by Board members to be published as supporting material.

[Media Timestamp 02:02:09](#)

G.2 Review, Discuss and Direct Staff to Draft the Preferred District General Manager Evaluation Process. (for possible action) (Requesting Staff Member: Director of Human Resources Erin Feore)

Director of Human Resources Erin Feore provided a brief explanation and the history of the Districts Evaluation process. The Director of Human Resources then opened the floor for Board questions and discussion.

During the Board discussion, Trustee Jezycki stated that, for the sake of time, her recommendation would be that the Board use the presented evaluation process for the 4-month evaluation plan. She additionally offered her assistance in the development of a more useful Evaluation System.

Following the additional Board discussion, Trustee Jezycki ensured her fellow Trustees that when the goals are fleshed out properly that they will be measurable, explaining that this process is how it is done in terms of competencies, and that they will be focused on the goals that are specific, measurable, and time-bound, prioritizing those items into the final draft of GM Goals to be brought back as recommended for approval on February 26, 2025, and the Evaluation process is to be brought back at the GM's 6-month evaluation in July.

[Media Timestamp 02:15:46](#)

G.3 Review, Discuss, and Direct Staff to Schedule Interviews for the At-Large Audit Committee Member Applicant(s), and/ or Extend the current Deadline for Applications by (30) days, Discussion, Direction, and

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possible Action. (Requesting Staff Member: District General Manager Robert Harrison)

District General Manager Robert Harrison provided an overview of the process for appointing applicants for the Audit Committee At-large members.

During the Board and Staff discussion, Trustee Tulloch mentioned concerns related to previous applicants and that he had not seen any current applications. Trustee Homan spoke regarding his confidence in the qualifications of current applicants. Trustee Noble recommended that the Board move forward and schedule the interview process for the Board meeting on February 26, 2025. It was further agreed that the two candidates who have recently submitted current applications would be invited to interview, and that Current At-Large Audit Committee Member Vito Brandle would not need to interview for reappointment. The Trustees agreed with this recommendation.
[Media Timestamp 02:23:48](#)

H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)

None Heard

I. LONG RANGE CALENDAR

I.1 Long-Range Calendar (for possible Action)

Additions to the Long-Range Calendar:

February 26th Meeting to have the following Items: District General Manager Goals; Audit Committee At-Large Candidate Interviews, Board Member Audit Committee Appointment for expiring term; Ski Venue Rates.

July 9th Board Meeting to have the following Items: GM Goals for the next Fiscal Year; and GM Evaluation Sheet and Tools

March 26 Meeting to have the following Items: Pricing be drafted by North Lake Tahoe Fire Protection District to retrofit the Charcoal Barbeque Grills at Burnt Cedar (Grill Count 12) to use Portable Propane

Date to be determined - Legal Counsel Dual Track: in-house Recruitment/ RFP
Budget Hearing Dates to include Rates for Golf Venues

J. BOARD OF TRUSTEES UPDATE

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

Public Comment provided by caller 4577 Clifford Dobler: [Media Timestamp 02:36:10](#)

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L. ADJOURNMENT (for possible action)

The Meeting of the Incline Village General Improvement District Board of Trustees adjourned at 7:27 P.M

DRAFT

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**Written Public Comment
submitted for the Record
February 12, 2025**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD’S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT – DO YOU
REALIZE SUSAN HERRON HAS SUED THE DISTRICT AND IN HER
CAPACITY AS SOMEONE WHO IS ALLEGEDLY ASSISTING IN
RESPONDING TO PUBLIC RECORDS REQUESTS, SHE IS
CONCEALING RECORDS EVIDENCING THE LEGAL
FEES THE DISTRICT IS PAYING WITH LOCAL
PARCEL OWNERS’ REC FEES?**

Introduction: Well here’s yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, a flagrant disregard for statutory requirements, and the waste and costs involuntary assessed to local parcel owners. This time it’s valued employee Susan Herron’s lawsuit against the District and the legal defense costs which are being paid with our Recreation (“RFF”) and Beach (“BFF”) Facility Fees. And that’s the purpose of this written statement.

My February 7, 2025 E-Mail to The New Board And The New GM: On February 7, 2025 I sent the Board and our new GM an e-mail which outlined: how Susan Herron and probably her former colleague Sheila Leijon had filed legal actions against the District; how the legal costs to defend these actions were being hidden from the public by wonderful, transparent staff; how I had been forced to make a public records request to learn of the truth; and, how senior staff were thwarting my requests resulting in impermissible concealment. Rather than recounting the substance of my e-mail, a copy is attached as Exhibit “A” to this written statement. And any interested person can read it for him/herself.

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed RFF/BFF are concerned. All because the ends justify the means. As I’ve pointed out so many times before, these examples are all “red

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

flags” of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I’ve provided more evidence.

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

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

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

² NRS 207.370 instructs that “criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activ(ies).”

EXHIBIT "A"

RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

From: <s4s@ix.netcom.com>
To: Robert W. Harrison <RWH@ivgid.org>, Info IVGID <InfoAtIVGID@ivgid.org>
Cc: Michaela Tonking <tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Michelle Jezycki <jezycki_trustee@ivgid.org>, Mick Homan <homan_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Heidi White <hhw@ivgid.org>
Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015
Date: Feb 7, 2025 11:14 PM
Attachments: [image.png](#)

Thank you Mr. Harrison -

But if the requested documents are available NOW, and staff doesn't really require until Feb 14 to maybe and maybe not make them available for examination, what do you call it?

I'm not going to recite each and every requested record which I believe is available instantly, but take my word, most of them are. And most are embarrassing to the District. Because they reveal the cost to local parcel owners caused by a current employee.

An employee you've attempted to explain away as really an Ass't GM who just holds an inartful job title (Director of Admin Services). When she doesn't.

Don't believe me? Look at the Board packet. Look at Ms Herron's description of her work product over the last month. And once you take it in, ask yourself whether these are the duties of an Ass't GM?

The fact of the matter is that Susan Herron is suing the District. And I believe her suit has cost and is on track to cost local parcel owners tens if not hundreds of thousands of dollars. And the public wants to know if this is true? And if so, why she remains as a District employee? Given she is at will?

But your staff refuses to share the truth. And why exactly? Because staff needs more time to assemble communications with the Pool Pact? Or attorneys' billings from Marquis Aurbach? I don't think so.

You and members of the Board may be in denial. But I'm not. And soon the rest of the public won't. Hopefully.

Respectively, Aaron Katz

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

From: Robert W. Harrison <RWH@ivgid.org>
Sent: Feb 7, 2025 11:33 AM
To: s4s@ix.netcom.com <s4s@ix.netcom.com>, Info IVGID <InfoAtIVGID@ivgid.org>
Cc: Michaela Tonking <tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Michelle Jezycki <jezycki_trustee@ivgid.org>, Mick Homan <homan_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Heidi White <hhw@ivgid.org>
Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

Dear Mr. Katz,

I reviewed your request, and I appreciated your phone call on this matter. The clerk's office has proceeded completing your request consistent with the law. Initial notice must be done within five days of the request and if the records can't be produced by then, the Clerk can provide you with an estimated date of distribution.

This has been done as you can see in the last line of City Clerk White's email with the anticipated next release of records will be by February 14.

I know this may not be consistent with your desired timeline, but no one is concealing any records. Every request to completion can vary depending upon the types of records requested and the research needed.

Kindest regards,

Bob Harrison

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

Sent: Tuesday, February 4, 2025 3:16 PM

To: Info IVGID <InfoAtIVGID@ivgid.org>

Cc: Michaela Tonking <tonking_trustee@ivgid.org>; Dave Noble <noble_trustee@ivgid.org>; Michelle Jezycki <jezycki_trustee@ivgid.org>; Mick Homan <homan_trustee@ivgid.org>; Ray Tulloch <tulloch_trustee@ivgid.org>; Robert W. Harrison <RWH@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

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

Thank you Heidi -

If any of these documents is readily obtainable, and much if not all of it is, you had 5 business days to make it/them available for inspection. And since you haven't, it's called concealment.

Because staff doesn't want to share with the public that Susan Herron and Sheila Leijon have sued the District, and local parcel owners are on the hook for paying the costs of defense and otherwise as a result. It's called concealment.

Don't tell me Sergio doesn't have docs to and from the Pool Pact relative to the District's claim(s). Because he does. He's admitted some of them in his redacted billings. So why haven't they been provided?

Don't tell me the District hasn't paid Marquis Aurbach anything, because I'm certain it has. A simple stroke of a key on a computer will likely reveal those documents. But staff is more interested in concealing rather than sharing the truth.

Don't tell me you don't have chart of account numbers for all the payments made to Sergio's firm and Marguis Aurbach because when staff makes an expenditure, it's supposed to enter the same in the District's financial reporting system. Isn't it?

So thank you Heidi. You've drunk the kool aid, and now you're becoming a card carrying member of these people. Instead of sharing the truth with the public in a timely manner which is really your responsibility as a public employee. It's called concealment.

I didn't have the new GM's e-mail address until now, so I'm providing him with a copy. Let's see if he's really the public's CEO as he has professed to be. Or he sees his job to protect our wonderful employees who are guilty of concealment.

Respectfully, Aaron Katz

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

From: Info IVGID <InfoAtIVGID@ivgid.org>

Sent: Feb 4, 2025 1:31 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>, Info IVGID <InfoAtIVGID@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

Good Afternoon Mr. Katz,

Maybe I was not clear, let me try this again.

The Incline Village General Improvement District ("District") is in receipt of your public records request (PRR 25-03), sent via email on January 28, 2025, requesting the following public records related to Herron v. IVGID (EMRB Case No. 2024-015):

1. Writings originating from or on behalf of IVGID to the Nevada Public Agency Insurance Pool ("NPAIP" requesting a defense because of the identified matter). **Not yet provided**

2. Writing originating from or on behalf of the NPAIP responding to IVGID's request in paragraph 1 above. **Not yet provided**

3. ***All billings from BB&K (These documents are Uploaded to the NextRequest Portal and attached for your convenience)*** (Documents provided)

and Marquis Aurbach in any matter related to the defense of the matter identified in the subject line; **Not yet provided**

4. Evidence of all payments made by IVGID related to those billings in paragraph 3 above, as well as the IVGID chart of account number(s) assigned thereto. **Not yet provided**

Additionally, you requested the same records outlined in numbers 1-4 for Leijon v. IVGID, which is proceeding before the Employee-Management Relations Board. **Not yet provided**

Pursuant to Nevada Revised Statute 239.0107(1)(c)(1), the District advises you that it is processing your request to locate responsive documents and prepare the same for disclosure and that it anticipates any ***additional responsive records will be available for disclosure by February 14, 2025.***

I thank you for your attention to this matter.

Respectfully,

Heidi H. White
District Clerk

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



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

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

Sent: Monday, February 3, 2025 9:21 AM

To: Info IVGID <InfoAtIVGID@ivgid.org>

Cc: Michaela Tonking <tonking_trustee@ivgid.org>; Dave Noble <noble_trustee@ivgid.org>; Mick Homan <homan_trustee@ivgid.org>; Michelle Jezycki <jezycki_trustee@ivgid.org>; Ray Tulloch <tulloch_trustee@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

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

Thank you Heidi -

This is garbage.

One of Sergio's last billings has an 06/25/24 entry of tendering defense of Ms Herron's complaint to the Pool Pact. Didn't I ask to examine all writings originating from or on behalf of IVGID to the

Nevada Public Agency Insurance Pool ("NPAIP") requesting a defense because of the identified matter? Where are they given Sergio has admitted such tender was made?

And since we know IVGID tendered such a defense to the Pool Pact, where are the writings originating from or on behalf of the NPAIP responding to IVGID's tender?

And where the billings from and payments to Marquis Aurbach?

This is concealment! So I'm copying the Board.

How much has Susan Herron cost the District? And why are these public records being hidden from the public? In fact, why is the fact Ms. Herron has sued the District being hidden from the public?

And ditto for Sheila Lejoin. You've produced nothing with respect to her claims.

I'm waiting Heidi. Aaron Katz

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

From: Info IVGID <InfoAtIVGID@ivgid.org>

Sent: Feb 3, 2025 9:04 AM

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

Cc: Info IVGID <InfoAtIVGID@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

PRR 25-03

Dear Mr. Katz:

The Incline Village General Improvement District ("District") is in receipt of your public records request (PRR 25-03), sent via email on January 28, 2025, requesting the following public records related to Herron v. IVGID (EMRB Case No. 2024-015):

1. Writings originating from or on behalf of IVGID to the Nevada Public Agency Insurance Pool ("NPAIP") requesting a defense because of the identified matter.
2. Writing originating from or on behalf of the NPAIP responding to IVGID's request in paragraph 1 above.
3. *All billings from BB&K (These documents are Uploaded to the NextRequest Portal and attached for your convenience)* and Marquis Aurbach in any matter related to the defense of the matter identified in the subject line;
4. Evidence of all payments made by IVGID related to those billings in paragraph 3 above, as well as the IVGID chart of account number(s) assigned thereto.

Additionally, you requested the same records outlined in numbers 1-4 for Leijon v. IVGID, which is proceeding before the Employee-Management Relations Board.

Pursuant to Nevada Revised Statute 239.0107(1)(c)(1), the District advises you that it is processing your request to locate responsive documents and prepare the same for disclosure and that it anticipates any additional responsive records will be available for disclosure by February 14, 2025.

I thank you for your attention to this matter.

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District

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

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

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

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Tuesday, January 28, 2025 10:41 AM
To: Heidi White <hhw@ivgid.org>
Cc: Info IVGID <InfoAtIVGID@ivgid.org>
Subject: PRR - Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

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

Hi Heidi -

I have a PRR with respect to the matter identified in the subject line:

1. Writings originating from or on behalf of IVGID to the Nevada Public Agency Insurance Pool ("NPAIP") requesting a defense because of the identified matter; 2. Writings originating from or on behalf of the NPAIP responding to IVGID's request in paragraph 1 above; 3. All billings from BB&K and Marquis Aurbach in any matter related to the defense of the matter identified in the subject line; 4. Evidence of all payments made by IVGID related to those billings in paragraph 3 above, as well as the IVGID chart of account number(s) assigned thereto.

In addition, I would like to examine any similar such writings relative to a similar complaint filed by attorney Jason Guinasso on behalf of Sheila Lejoin.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT – MY FEAR
OUR NEW GM AND FINANCE DIRECTOR ARE GOING TO FAIL TO
INCLUDE NECESSARY FINDINGS IN OUR 2024 ANNUAL COMP-
REHENSIVE FINANCIAL REPORT (“ACFR”) ASSUMING OUR
STAFF AND AUDITOR CAN EVEN COMPLETE THE SAME**

Introduction: Well here's yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, a flagrant disregard for statutory requirements, and the waste and costs involuntary assessed to local parcel owners. This time it's our delinquent 2024 ACFR. And that's the purpose of this written statement.

Where's Our 2024 Audited Financials? NRS 354.624(1) instructs they were supposed to be approved by the Board and transmitted to the Dep't of Taxation no later than December 30, 2024. But for the second year in a row, the District couldn't adhere to this statutory time limit. So staff asked for a sixty (60) day extension of time, and they were granted thirty (30) days.

But that wasn't good enough so staff asked for an additional thirty (30) days. And reluctantly that was granted by the Dep't of Taxation.

And still this wasn't good enough so staff asked for yet another additional thirty (30) days. And this time the Committee on Local Government Finance (“CLGF”) reluctantly granted the request with the warning, a ACFR in compliance with NRS 354.624(4) must be filed with the Dep't of Taxation no later than February 28, 2025.

Today is February 12, 2025. Has our auditor completed the ACFR? Has it been submitted to our Audit Committee for review and approval? Has the Audit Committee submitted its recommendations to the Board? Sufficiently before the deadline date of February 28, 2025? The answer's no, no, and no.

Findings of Compliance With NRS Statutes And NAC Regulations: But I know these people (our staff). And I know the way they think. And I know the way they operate. And I know there “means justifying the ends” mentality. And I know they **WON'T** comply with NRS 354.624(1)'s mandate that the ACFR include findings of compliance with statutes and regulations. And this assumes they will even have a form of ACFR to submit to the Dep't of Taxation (which I doubt they will).

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

My February 10, 2025 E-Mail to The New Board, The New GM, And The New Finance

Director: So on February 10, 2025 I sent senior staff an e-mail placing them on explicit notice of the requirements of NRS 354.624(1), and warning them I would be bringing any deficiencies to the CLGF and the Nevada State Board of Accountancy. In the hope they would follow the law. Rather than recounting the substance of my e-mail, a copy is attached as Exhibit "A" to this written statement. And any interested person can read it for him/herself.

Remember, We NEVER Completed a 2023 ACFR in Compliance With NRS 354.624(1): And now we're on the verge of replicating this deficiency for the second year in a row? Are you kidding me? And you call yourself professional?

Oh, Did I Mention Staff Hasn't Even Begun to Address The Subject of 2025-26's Budget With The Board? The District's 2025-26 Budget must be filed with the Dep't of Taxation by June 1, 2025. That's roughly three (3) months away. And now that February's nearly over, staff haven't even begun to address this statutory requirement. For the second year in a row!

My February 7, 2025 E-Mail to The New Board And GM Asking Where Our New Finance Director's Monthly Venue Report Is? Now given all of the above, one would have expected our new Finance Director to give her monthly written report addressing all of these issues. But as one reviews the Board packet for tonight's meeting, one discovers it is conspicuously missing? Inadvertent or intentional? On February 7, 2025 I e-mailed the Board and our GM on this very subject. Rather than recounting the contents, the e-mail is attached to this written statement as Exhibit "B." And interested persons can read the same for themselves. And is the fact there is no such report an indication that:

1. The 2024 ACFR Will Not Be Prepared by The CLGF Deadline Date;
2. The 2024 ACFR Will Not Include Mandatory Findings Re: Compliance With Statutes And Regulations;
3. The District Will Be Asking The Dep't of Taxation For Yet Another Extension to File a 2024 ACFR;
4. The District's Auditor is Not Going to Issue an Opinion Letter Attesting to The District's 2024 Financial Statements;
5. And Staff is Already at Least Two Months Late in Beginning Work on The 2025-26 Which Suggests That Will Not Be Presented to The Board, Approved, And Delivered to The Dep't of Taxation in a Timely Manner?

I think so.

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation (“RFF”) and Beach (“BFF”) Facility Fees are concerned. All because the ends justify the means. As I’ve pointed out so many times before, these examples are all “red flags” of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I’ve provided more evidence with a new Finance Director and a new GM.

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

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

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

² NRS 207.370 instructs that “criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies).”

EXHIBIT "A"

IVGID's 2024 Audit

From: <s4s@ix.netcom.com>
To: O'Connell Jessica <joc@ivgid.org>
Cc: Harrison Robert <rwh@ivgid.org>, <jfarr@davisfarr.com>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>
Subject: IVGID's 2024 Audit
Date: Feb 10, 2025 7:45 AM

Hello Ms. O'Connell -

As you may know I am a resident of Incline Village. I am also a local parcel owner which means I am directly affected, financially, by the financials you prepare for adoption by the IVGID Board, and present to our auditor DavisFarr.

In this capacity I reach out to you insofar as the District's 2024 Audit is concerned. Which even as of today has not been prepared for review by our Audit Committee, let alone our BOT. As you know this audit is well overdue. The Dep't of Taxation has given the District three extensions of time to comply with NRS 354.624(1), and a final drop dead date of February 28, 2025 has been declared.

As you know, NRS 354.624(4) instructs that "each annual audit must...be...conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements." I am concerned that the three of you (Robert Harrison and Jennifer Farr) are working on a proposed audit which I have reason to believe doesn't comply with these requirements. In particular, I have reason to believe your proposed audit fails to "includ(e) findings on compliance with statutes and regulations." Thus I am writing to each of you ahead to ensure that whatever you prepare for approval by the IVGID BOT, and ultimately the Dep't of Taxation, complies with these requirements.

If you haven't determined what IVGID's Recreation ("RFF") and Beach ("BFF") Facility Fees really are Ms. O'Connell and Mr. Harrison, so you can render findings on compliance with statutes and regulations, I am putting both of you on notice that you had better do so. Ms. O'Connell is a licensed CPA in California. And Mr. Harrison claims to have more than 30 years experience in governmental finance reporting. I already put Ms. Farr on notice of this statutory requirement on October 31, 2024 which so far, she has chosen to ignore. Nonetheless, since all three of you have represented yourselves to be financial professionals, you know that GASB (GAAP for governmental financial reporting in the United States) classifies monetary exactions as the product of exchange or nonexchange transactions. Since the properties in Incline Village and Crystal Bay are forced to pay the BFF and/or RFF, and receive nothing of value in consideration of payment, it is my opinion they are the product of nonexchange transactions. Your predecessor Ms. O'Connell (Paul Navazio), as well as Ms. Farr herself, are both on record admitting the RFF/BFF are the product of nonexchange transactions. In fact, so is the District's former auditor, EideBailly. So with the foregoing in mind, I look forward to your findings Ms. O'Connell and Mr. Harrison insofar as the RFF/BFF are concerned. Because whatever they are, the District is required to include findings on their compliance with statutes and regulations. And that's what the public expects.

I already know Ms. Farr is going to take the position she's not responsible for including those findings in her audit because she disingenuously drafted an engagement letter which recited IVGID management rather than she was responsible therefore. But when you're a professional, you've been hired to render a professional opinion, you know the answer to the query, and you allow your client to impliedly make findings you know are untrue, you are just as responsible. And if you don't believe me Ms. Farr, go ahead and allow your client to make findings that the RFF/BFF are the product of exchange transactions and that those transactions are in compliance with statutes and regulations. Because if you do, we're going to have further discussions with the Dep't of Taxation and the Nevada State Board of Accountancy. And you too Ms. O'Connell. Because I've been informed you're licensed

by the State of California if not Nevada. And I believe your responsibilities as a licensee do not allow you to make such findings when you know they're not true.

Thank you for your considerations, and the public looks forward to your proposed audit, if and when.

Respectfully, Aaron Katz

EXHIBIT "B"

Feb 12, 2025 BOT Meeting - GM/Venue Manager Reports

From: <s4s@ix.netcom.com>
To: Robert W. Harrison <RWH@ivgid.org>
Cc: Michaela Tonking <tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Michelle Jezycki <jezycki_trustee@ivgid.org>, Mick Homan <homan_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>
Subject: Feb 12, 2025 BOT Meeting - GM/Venue Manager Reports
Date: Feb 7, 2025 11:21 PM

Hello Mr. Harrison -

So where is the monthly venue manager report from our Finance Director? Inadvertantly missing? Or intentional?

Or are you going to tell me Finance really isn't a "venue?" The way HR isn't a venue. Or IT isn't a venue?

Is our new Finance Director embarrassed to share the truth that staff isn't going to be able to produce audited financials for 2024 by the time limit imposed by the CLGF? If that weren't the case, why wouldn't she have disclosed the truth in a monthly venue report?

I hope you're getting the message here that the bill of goods some in our community sold you before you chose to take the GM job wasn't exactly as honest as the truth!

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM E(2) – MORE EVIDENCE ANOTHER
GROSSLY OVER COMPENSATED AND BENEFITED EMPLOYEE
(HERE SUSAN HERRON) IS HANDLING MATTERS FOR WHICH
SHE WASN'T EMPLOYED NOR QUALIFIED AND NEEDS
TO BE TERMINATED...YESTERDAY!**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, and the waste and costs involuntary assessed to local parcel owners. This time it's evidence, again (this is the fourth time, the last time being January 8, 2025), staff have directed one of their own to perform functions she was never hired to perform nor is qualified to perform and is not qualified. In fact, this may be emblematic of nearly all employees we hire! And that's the purpose of this written statement.

My January 5, 2025 E-Mail to The New Board: On January 5, 2025 I sent the new Board an e-mail bringing members' attention to the fact that again, Susan Herron is performing work tasks for which she was never hired nor is she qualified. Because she has no real job duties as Director of Admin Services. And what did you do? NOTHING!

Page 9 of The Packet of Materials Prepared by Staff in Anticipation of This Meeting ("the 2/12/2025 Board Packet"): Well now we have another Venue Manager's Report (even though Ms. Herron is not a venue manager) by Ms. Herron, which repeats every wrong documented in her previous monthly report. The tasks Ms. Herron performs, by and large, can be completed by an unpaid intern. Yet local parcel owners are shackled with her outrageous salary and benefits. If the Board wants to return us to fiscal responsibility, the first thing it should be doing is terminating Ms. Herron's employ.

Oh, and did I mention Ms. Herron is suing the District? That's right. And I've made a public records request to discover how much her little venture is costing local parcel owners? And so far no response. Because guess who's administering the response to my records request? You guessed it! Susan Herron. Although I will have more to say on this matter later, these facts constitute additional reasons to terminate Ms. Herron's employ. Yesterday!

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent. over compensated, and deceitful staff get replaced by even more

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Besides forthwithly taking the action requested [terminating Ms. Herron's employ with the District (are you listening new GM Harrison?)], I must ask when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in...district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

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

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

² NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM G(1) – OUR NEW GM'S GOALS**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, a flagrant disregard for the financial sustainability of the District, and the waste and costs involuntary assessed to local parcel owners. This time it's our new GM's goals. Brought to the attention of our new Board by our HR Director, Erin Feore, who should know better! After all, isn't Trustee Jesycki an expert in HR matters? Hasn't she ever before been involved in setting "goals" for senior management? Yet where is she on this one? Bueller? Bueller? And that's the purpose of this written statement.

My February 11, 2025 E-Mail to The New Board²: On February 11, 2025 I sent the Board an e-mail bringing members' attention to the fact, again, that our HR Director is not doing her job. Here she is suggesting goals be adopted for our new GM's future performance and instead of doing her job, she has asked the wolf who is guarding the chicken coop to do it for her. Can you believe this?

And to make matters worse, another HR profession, resident Willy Krusell has apparently chimed in on this very subject. As has resident Mike Abel. And there comments are included in the e-mail attached hereto as Exhibit "A." Rather than recounting the substance of my comments, I refer the reader to said Exhibit "A."

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

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else>.

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

³ NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

Let's be clear. The true purpose of establishing goals for our GM, is so that he can be rewarded with a bonus down the road for meeting those goals. And when staff comes up with a laundry list like the one Mr. Harrison has created, we're forced into a position of rewarding him for doing nothing more than his job! For which he is already being overpaid.

I must therefore ask again, when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in... district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

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

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

EXHIBIT "A"

Re: Feb 12, 2025 BOT Meeting - Agenda Item G(1) - GM Goals

From: "Willy Krusell" <wolv1000@yahoo.com>
To: "Michael Abel" <mikeabel900@gmail.com>
Cc: "Aaron Katz" <S4S@ix.netcom.com>, "Michaela Tonking" <tonking_trustee@ivgid.org>, "Ray Tulloch" <tulloch_trustee@ivgid.org>, "David Noble" <noble_trustee@ivgid.org>, "Mick Homan" <homan_trustee@ivgid.org>, "Michelle Jezycki" <jezycki_trustee@ivgid.org>, "Robert Harrison" <rwh@ivgid.org>
Subject: Re: Feb 12, 2025 BOT Meeting - Agenda Item G(1) - GM Goals
Date: Feb 12, 2025 11:55 AM

I was an MBR certified instructor

At Monsanto as well as participating in the system as a manager and employee. All goal centered programs work the same ie Goals down and results up. It really can't work any other way if more than a very few people are involved. Just one more reason why the cabal makes statements like:

I don't care if you ran a business or managed a business unit (almost any realtor).

All we need to do is let the employees do their jobs (Miles Riner).

I love that once the cabal smeared all their rivals they now want to end criticism of trustees.

Hopeless,

WK

Sent from my iPhone

> On Feb 11, 2025, at 4:56 PM, Michael Abel <mikeabel900@gmail.com> wrote:

>

> Katz - You silly moron. Why would IVGID care about wasteful spending and responsibility to the taxpayers. Silly you!

>

> IVGID is all about building community, telling us how wonderful our facilities are, and how wonderful our staff is working!

>

> I just cannot wait to get my hands on the new IVGID quarterly and sit down to read it cover to cover.

>

>> On Feb 11, 2025, at 10:01 AM, s4s@ix.netcom.com wrote:

>>

>> Chairperson Tonking and Other Honorable Members of the IVGID Board -

>>

>> This is an important subject. Because in principle, it gives us some solid deliverables to gauge Mr. Harrison's performance.

>>

>> But here the proposed goals have come from Mr. Harrison ("in working with District General Manager Harrison, he has proposed the following goals to complete or have initiated"). This is wrong. The goals should come from US. And since Mr. Harrison really doesn't understand what we have here in IVGIDville, how can we expect him to come up with a list of deliverables? It is we who are the ones who should establish these goals.

>>

>> And I'm not talking about doing your job. That's not a goal. It's a reason for your employment.

>>

>> We're really not running a gov't here. As each of you know. We're a series of money losing commercial business enterprises. What Mr. Walrack offered which a majority of you weren't interested in, was the prospect of fiscal responsibility. This is what local parcel owners want.

>>

- >> Reductions in expenditures.
- >> Increases in revenues.
- >> Reduction in wasteful staff.
- >> Reduction in the Rec and Beach Fees.
- >> Sensible CIPs.
- >> Actual completion of CIPs previously budgeted and funded.
- >> Securing grant and donation monies.
- >>
- >> Mr. Harrison has proposed NONE of this.
- >>
- >> If Mr. Harrison can't accomplish these goals, he's simply as wasteful as all his predecessors. And each of you know this.
- >>
- >> Insofar as much of his other proposed goals, I say DUH! This is his job. Not his goals. For instance,
- >>
- >> Financial
- >>
- >> Coordinate with the Finance Department to accomplish the following goals:
- >>
- >> • Ensure completion and finalization of the 2024 audit. Duh. It's ALREADY overdue. And here's what I fear. Under Mr. Harrison's reign ours won't be presented to the Board for approval and approved by the pending February 28, 2025 date. Will that mean that Mr. Harrison has failed? Or are we going to hear more excuses like "I've only been on the job for four weeks?"
- >> • Partnering with department directors, to ensure the Munis financial system is functional, with ongoing staff training on workflow processes. Duh again. We don't need a \$300K a year GM to ensure our financial system is functional. If it's not, get rid of it! If it is, your job is to make it work.
- >> • Oversee and guide managers with budget creation, management and execution. Duh again! Our Finance Dep't's job is to create budgets in coordination with senior management. We don't need a \$300K a year GM to ensure our Finance Dep't does its job. How about doing real financial reporting? Such as the cost of goods sold at the Hyatt Sports Shop which has traditionally been omitted from financial reporting? How about the real costs of our bar cart sales at the two golf courses? How about the real costs of our retail sales? Look at all the garbage logo clothing the Rec Center has purchased and is now attempting to sell off at a 50% off loss?
- >> • Confirm the obligations placed on IVGID by the Department of Taxation are completed and their expectations are met. Duh again. This is Mr. Harrison's job. If he can't ensure we comply with Dep't of Taxation mandates, why was he hired?
- >>
- >> The purpose of "goals" is to meet them. And be rewarded. Here all Mr. Harrison is telling us is that he intends to do his job.
- >>
- >> Leadership
- >>
- >> • Introduce the High-Performance Organizational Model to the District's senior leadership team for Districtwide implementation.
- >> • Working with the senior leadership team to improve effectiveness, begin exploring opportunities for cross-functional teams to begin working on District projects.
- >> • Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions.
- >> • Collaborate with the senior leadership team to evaluate current processes and controls; recommend and implement changes as needed.

>> • Rebuild relationships within the leadership of our community and governmental partners.

>> • Coordinating with the Senior Leadership team, develop a plan and implementation options for Board review and approval update the District's multi-year strategic plan Board

>> • Discuss with the Board their philosophy of financing of capital projects.

>> • Recommend legal counsel (either private firm or employee) for appointment consideration. Page 111 of 128-3-February 12, 2025 GM Goals through FY 2025

>>

>> Again. All of this is his job. At the end of the day the public wants to know what Mr. Harrison has accomplished? Being rewarded for any of this is a joke!

>>

>> Other

>>

>> • Partnering with the Director of Human Resources:

>>

>> • To Initiate an RFP for a new retirement plan financial advisor and record keeper.

>> • To Evaluate requests for personnel changes submitted through the budget process;

>> • To evaluate updated organizational chart to ensure reporting effectiveness of current positions.

>> • To Determine recruiting needs of unfilled, key positions.

>>

>> Again. All of this is his job. At the end of the day the public wants to know what Mr. Harrison has accomplished? Being rewarded for any of this is a joke!

>>

>> • Coordinate with the various departments to begin several of the identified projects that have affiliated donor funds. What about beginning several budgeted and funded projects?

>>

>> What's even more telling to me is what has Erin Feore suggested for goals? She knows our operations. Yet rather than coming up with a list of useful goals, she defers to Mr. Harrison. What's wrong with her?

>>

>> The real purpose of these goals is to support bonuses of which I am against. As long as Mr. Harrison meets no-thing goals, he gets paid a bonus. Yet the public suffers because he really hasn't accomplished much.

>>

>> I ask you reject Mr. Harrison's goals, and that you come up with your own list. One which:

>>

>> Reduces expenditures.

>> Increases revenues.

>> Reduces wasteful staff.

>> Reduces the Rec and Beach Fees.

>> Eliminates Internal Services as this is really nothing more than central services cost transfers to fleet, engineering and buildings employees. And they're way more expensive and less competent than outsourcing.

>> Negotiates a real deal with Waste Management to the public's benefit.

>> Proposes Sensible CIPs managed by competent third parties versus our wasteful engineering staff.

>> Actual completion of CIPs previously budgeted and funded.

>> Securing grant and donation monies.

>>

>> Respectfully, Aaron Katz

>

As we are all aware the 2022-2023 audit was never completed. As such, the auditor, Davis Farr provided a disclaimer, and no opinion was ever provided.

On September 18, 2024, the Department of Taxation issued a letter to IVGID that after a review of the auditor's disclaimer it was determined that the audit did not meet the provisions required in NRS 354-634(4). As clearly stated in the statute the annual audit must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statement.

One would conclude that the statute clearly indicates an audit must be completed and an opinion expressed to comply with statutes.

Somewhere along the line a clerk within the Department of Taxation sent an e mail to IVGID staff that the 2022-2023 financial statements did not need an opinion from the auditor and there was no need to complete the required tasks under the statutes.

In my review, I believe that the Department of Taxation does not have the power to override provisions of the Nevada Revised Statutes. The e mail by the clerk probably was in error. If that is not the case then some documentation must exist that the Department of Taxation has the power to override statutes.

As a result of the clerks e mail no effort has been made by IVGID staff to complete the audit for 2022-2023 and obtain an opinion.

This is a pure misunderstanding. IVGID has an outside attorney to guide staff. The NRS section regarding the audit requirement is law and the email should have been explored.

Tomorrow I will speak at the meeting of the subcommittee of the Committee on Local Government Finance and attempt to obtain clarification.

If statutes can be then ignored then rules mean nothing.

MEMORANDUM**TO:** Board of Trustees**THROUGH:** Robert Harrison, District General Manager**FROM:** Mike Bandelin, Diamond Peak Ski Resort General Manager

SUBJECT: Review, discuss and possibly approve a District Purchase Order for the Procurement of a replacement 32 - Passenger Shuttle Bus – 2024/2025 Capital Project: Fund: Community Services; Division: Ski; Project # 3469HE1740; Project Type; Rolling Stock; Vendor: Model 1 Commercial Vehicles Inc., in the amount of \$181,042.00 and an estimated \$12,500 in additional equipment including ski racks and decals for a total project amount of \$193,542. (for possible action) (Requesting Staff Member: Diamond Peak Ski Resort General Manager)

Related District Policies Board Policy 21.1.0 Purchasing Policy for Goods and Services; 3.1 Exceptions to Competitive Solicitation Requirements

DATE: February 26, 2025**I. RECOMMENDATION**

That the Board of Trustees makes a Motion to:

1. Make the following finding: IVGID's Purchase of a replacement 32-Passenger Shuttle Bus from Model 1 Commercial Vehicles Inc. is Exempt from Competitive Solicitation for the following reasons: NRS 332.115.1.(o).
2. Authorize and Award an Equipment Purchase Order between Incline General Improvement District and Model 1 Commercial Vehicles Inc. in the Amount of \$181,042.00 and an additional estimate of \$12,500 in additional equipment including ski racks and decals for a total project amount of \$193,542
3. Authorize the Board Chair and Secretary to sign and execute the purchase agreement.

II. BACKGROUND

The recommendation before the District Board of Trustees includes the

replacement of one of the two 32-passenger shuttle vans that serves the District's ski venue for customer and community transportation to and from the ski venue. The proposed replacement is identical in seating capacity and is manufactured with a truck chassis.

The replacement vehicle is included and approved within the Districts FY 2024-2025 Capital Improvement Plan within the Ski Division 34 community Services Fund. The current 2010 shuttle bus has served the District for fifteen seasons and is at the end of its current reliable life. Provided that the recommendation is approved by the Districts Board of Trustees staff would initiate the sale of the existing 2010 shuttle bus through a state approved auction service. If approved Staff anticipates the delivery of the new shuttle bus to arrive within 6 to 8 months of the time of purchase. Staff will also note that the ski shuttle van and busses are available and often used for District recreation programming transportation.

III. BID RESULTS

The proposed purchase is in compliance with the Districts Purchasing Policy for Goods and Services, Policy 20.1.0 – 3.1 and NRS 332.115 (o). This proposed purchase is exempt from competitive solicitation requirements for the following reasons.

NRS 332.115.

Contracts not adapted to award by competitive solicitation; purchase of certain equipment by local law enforcement agency, response agency or other local governmental agency; purchase of goods commonly used by hospitals.

1. Contracts which by their nature are not adapted to award by a competitive solicitation, including contracts for:

(o) Supplies, materials, equipment or services that are available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration or another federal governmental agency located within or outside this State.

Purchase Agreement:

Staff will inform the District Board of Trustees that this proposed purchase will utilize the agreement presented from Model 1 Commercial Vehicles Inc. versus the Districts equipment purchase agreement. Staff will also note that District counsel has agreed to this exercise and has been accommodated with their suggested changes to the agreement.

IV. FINANCIAL IMPACT AND BUDGET

The Districts Capital Improvement Rolling Stock Program Budget for the FY2024/2025 includes funding of \$200,000 for the purchase of the replacement 32-passenger shuttle bus within Project # 3469HE1740.

The table below identifies the fleet replacement projects that may be included in the 5 year Community Services (ski venue) Fleet Replacement Capital Improvement Program.

Project - Ski Rolling Stock	Model Year	Budget Year	Amount
Replace 32 Passenger Shuttle Bus	2010	FY 2024/2025	\$ 200,000
Replace 32 Passenger Shuttle Bus	2010	FY 2025/2026	\$ 200,000
Replace 4WD Tram Truck	2007	FY 2025/2026	\$65,000
Replace 4WD Tram Truck	2007	FY 2025/2026	\$65,000
Replace off-season transportation OHV's 1 of 5 at 8 years of service		FY 2025/2026	\$30,000
Replace Snowmobiles 1 of 8 at 8 years of service		FY 2025/2026	\$22,000
Replace Snow Grooming Vehicles 1of 5 at 10 years of service	2017	FY 2027/2028	\$600,000
Replace Passenger Tram	1991	FY 2027/2028	\$22,000
Replace Passenger Tram	1993	FY 2027/2028	\$22,000

V. ALTERNATIVES

The Board of Trustees may decide not to approve the recommendation as presented.

VI. COMMENTS

None at this time

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

- 1. Diamond Peak Shuttle Bus Doc.

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

N/A

Diamond Peak Shuttle Bus purchased in 2010



Proposed Diamond Peak Shuttle Bus



MEMORANDUM

TO: Robert Harrison
General Manager

FROM: Karen M. Crocker
Director of Parks and Recreation

SUBJECT: Review, Discuss and Possibly Approve the Donation from the Hyatt Hotel for Beach Furniture

February 26, 2025

I. RECOMMENDATION

It is recommended that the Board review, discuss and accept a donation of 50 lounge chairs with 50 cushions, 8 chairs, 5 dining tables, 30 umbrellas and a grill. These items will be utilized at Burnt Cedar Pool for this upcoming season. The furniture is in excellent to almost brand new condition.

II. BACKGROUND

The Hyatt Hotel will be revamping their facility, including the Nest outdoor restaurant and their beach. Their furniture is currently in storage and will not be used as part of their new renovation project. They have offered the District, free of charge, their beach furniture. The Burnt Cedar Pool can utilize the furniture starting this Season.

Staff examined the condition of the furniture, and determined it is in excellent condition. Most of the furniture was purchased a year ago by the Hyatt.

III. FINANCIAL IMPACT AND BUDGET

There is no financial impact. The furniture is a donation.

IV. ALTERNATIVES

Decline the donation.

MEMORANDUM**TO:** Board of Trustees**FROM:** Robert Harrison, District General Manager**SUBJECT:** At-Large Audit Committee Interview of Candidates, Marc Kelly and Kim Lighthart. Review, Discuss and Possibly Nominate Candidate(s) to Vacant Audit Committee At-large Seats, effective from the Date of Board Appointment through February 28, 2027 (Two-year Term).**RELATED DISTRICT****POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES** Policy 15.1.0 - Accounting, Auditing, and Financial Reporting Audit Committee Charter**DATE:** February 26, 2025**I. RECOMMENDATION**

That the Board of Trustees Nominate One or Both Candidates and fill Vacant At-Large Seats on the Audit Committee, from the date of the Board appointment to February 28, 2027, (Two-Year Term).

II. BACKGROUND

In accordance with Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter; Organization, shown below, this item is brought forward for possible action.

ORGANIZATION: The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the

Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- *A thorough understanding of and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting*
- *Experience either preparing or auditing financial statements*
- *Experience with internal controls*
- *An understanding of the function of an audit committee*

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be affiliated with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- *Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.¹*

- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
 - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
 - Experience on the governing board, either as committee or board member
 - Experience either preparing or auditing financial statements
 - Experience with internal controls
 - An understanding of the function of an audit committee

At-Large Members will serve staggered two-year terms:

- For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
- For each subsequent appointment, the member will serve a two-year term.

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees' approval in the event there are no interested or qualified applicants to fill any future vacancies.

1“To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee

At the Direction of the Board of Trustees District Staff posted an advertisement to fill the Audit Committees' vacancies for At-Large members.

Attached are the resumes and cv's (curriculum vitae) of the two residents that have applied to serve on the District Audit Committee.

Please review these resumes in advance of the interview on 2/26/2025. Both candidates have filed the required waiver form with the District, included in your packets.

III. ALTERNATIVES

Nominate both, one, or none of the candidates to fill the vacant At-Large Audit Committee seats on the audit committee, and/ or direct staff to extend the advertisement to fill any remaining vacancies.

IV. ATTACHMENTS

1. Audit Committee Advertisement for At-Large Members Posting
2. Marc D Kelly Cv 7-2024
3. Marc D. Kelly Candidate Audit Committee Waiver of Notice
4. Kim Lighthart Cover Letter
5. Kim Lighthart Statement of Qualifications 2-5-2025
6. Kim Lighthart Candidate Audit Committee Waiver of Notice



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT – ONE TEAM

The Incline Village General Improvement District Board of Trustees is seeking interested candidates who wish to serve as an At-Large Member of the Audit Committee; there are two positions open. The Audit Committee is seeking individuals with an understanding of accounting, auditing, financial reporting, and internal controls and should ideally possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

These are volunteer positions. At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District. Further, candidates shall be expected to comply with all District policies that apply to volunteers.

Candidates should also be familiar with Policy 15.1.0, Audit Committee Charter, located on the IVGID website at this link:

https://www.yourtahoepalace.com/uploads/pdf-ivgid/15.1.0_Audit_Committee.pdf

This charter includes a more detailed explanation of the role of the Audit Committee and should be thoroughly reviewed by any candidates seeking appointment.

The two positions that are to be filled are for a two-year term (effective upon appointment and with a term ending date of February 28, 2027). Any interested candidate should submit a letter of interest and a resume. These two documents can be submitted either via U.S. Mail addressed to Director of Administrative Services Susan Herron, IVGID, 893 Southwood Boulevard, Incline Village, Nevada 89451; or hand delivered to the aforementioned address; or submitted via e-mail (sah@ivgid.org). It is the interested candidate's responsibility to ensure that their documents have been received for consideration. All submittals must be received no later than August 19, 2024. Each candidate will be required to complete a Waiver of Notice required under NRS 241.033, 1., to allow Board of Trustees to consider character, misconduct, or competence related to advisory committee volunteer services.

Further, all interested candidates must be available to be interviewed during the Incline Village General Improvement District Board of Trustees meeting tentatively scheduled for August 28, 2024 at 6:00 p.m. This may be done in person or by Zoom. During this meeting, the Board of Trustees may make their final decision. If you have any questions regarding this matter, please contact Susan Herron, Director of Administrative Services, IVGID, at (775) 832-1207 or via e-mail at sah@ivgid.org.

MARC D. KELLY

949-981-6908 • marc@iagcorp.com • [linkedin.com/in/marc-kelly-a913213](https://www.linkedin.com/in/marc-kelly-a913213)

Strategic CFO and Trusted Advisor - Provide fractional CFO services to private companies ranging from start-ups to middle market companies with a focus on Medical Devices, Biotherapeutics, Technology and Financial Services.

Corporate Teacher – Teach **Elevate Your Financial IQ**, a four-hour program designed for a private company's leadership team members who have a desire to better understand their company financials and know what action steps to take in order to improve performance measurement.

EDUCATION

HARVARD BUSINESS SCHOOL

Boston, MA

Master of Business Administration

June 1982

- Emphasis in finance and service operations management.
- Co-editor, The Annual Report Yearbook
- 2nd Year Field Study: Strategic Analysis of Investment Advisor Sales & Marketing Plans

UNIVERSITY OF SOUTHERN CALIFORNIA

Los Angeles, CA

Bachelor of Arts (magna cum laude)

June 1978

Majored in Communications with Minor in Finance

- Four-year Board of Trustee Academic Scholar
- Member of regional champion PRSSA case presentation team
- Part time positions with IBM and Litton Industries to help finance education

EXPERIENCE

INNOVATIVE FINANCIAL CONSULTANTS

Incline Village, NV

Managing Director

2000 – Present

Advisory services for private companies with a focus on developing core strategy, accelerating funding and managing growth. Known for providing Boards and Executive teams with competent, candid and forward-looking advice resulting in better decision making and more profitable outcomes. Provide confidential counsel to CEOs that creates value for all Stakeholders, optimizes management time & resources, and maintains objectivity on very subjective issues.

- Raised over \$80 Million of equity and debt for early stage and venture backed companies
- Successfully managed three exits and five acquisitions
- Managed two on-time and on-budget financial audits

REGISTERED INVESTMENT ADVISORY FIRMS

SPECTRUM ASSET MANAGEMENT, INC.

Newport Beach, CA

Founding President & Current Director

1987- Present

Co-founded highly successful Registered Investment Advisor with \$550 Million AUM. Tripled assets under management with only a 20% increase in staff. Retain ownership interest, manage acquisitions and continue to serve on Board of Directors.

MARC D. KELLY

949-981-6908 • marc@iagcorp.com • linkedin.com/in/marc-kelly-a913213

ARGUS INVESTMENT MANAGEMENT, INC.

Newport Beach, CA

Vice President & Director of Marketing

1985-1987

Led firm's entry into Institutional Pension marketplace, which contributed to a 110% increase in assets under management in less than two years.

STEIN ROE & FARNHAM

Chicago, IL

Associate & Portfolio Manager

1982-1985

Responsible for raising over \$40 Million in private client assets for national RIA firm headquartered in Chicago. Co-managed \$800 Million of institutional clients' assets.

RESEARCH INTERESTS

Investigate the intersection of strategic planning and accounting information systems in order to streamline the budgeting process, integrate ASC 606 SaaS accounting and reduced time-to-completion for financial reporting by introducing Artificial Intelligence tools.

SKILLS

- Equity Fund Raising
- Investor Due Diligence
- Dynamic Financial Modeling
- Financial Reporting
- Financial Audit Management
- Investor Relations
- Strategic Planning
- Annual Budgeting
- Sales Support
- M&A Strategy & Conduct
- Private valuations
- Cap Tables

ARTICLES

Stock Market Magazine

American National Bank: In Right Place at Right time – June 1980

The Executive of Los Angeles Magazine

Major Slump in Retail Sales Teaches the Record Industry some Basic Business Lessons – Dec. 1979

SUPPOTED CAUSES

Entrepreneur Education

Chair of Annual HBSAOC Entrepreneurs Conference -1987, 1991, 1994, 2005, 2010

Guest Lecturer at the University of Nevada Reno teaching Entrepreneurial Finance

St. Mark Presbyterian Church

Elder 1994-1997

South Irvine Little League

Coach, Commissioner and President of Board of Directors 1993-2001

PERSONAL

Lifelong snow skier, creative cook, amateur winemaker, dedicated golfer, retired youth soccer referee and yoga practitioner. Reside in Incline Village, NV



February 19, 2025

At-Large Audit Committee Candidate
Address on File

Via email to:

Re: Waiver of notice of meeting of the Incline Village General Improvement District
Board of Trustees on February 12, 2025.

Mark D. Kelly,

In connection with the District's consideration of Discussion Re: Interview and possible Appointment of At-Large Audit Committee Member, please sign and return the waiver of notice on the following page at your earliest convenience no later than 11:00 a.m. on Friday February 21, 2025. The form may be returned in person at the District offices or by email to HHW@IVGID.org.

If you do not wish to sign the waiver, please be advised that the District may nonetheless consider your character, misconduct, competence, or health so long as it otherwise complies with the notice requirements of NRS 241.033. This waiver is an optional way to forego such formal notice procedures, but if you decline to sign this waiver, the District may proceed with discussion of these matters after providing you the requisite notice.



WAIVER OF RIGHT TO NOTICE UNDER NRS 241.033

I, the undersigned, hereby affirm that I am aware that NRS Chapter 241 provides that I am entitled to notice of the meeting of any public body which may consider my character, alleged misconduct, professional competence, or physical or mental health, and that the notice must consist of either notice delivered personally to me at least 7 calendar days before the meeting, **or** notice sent by certified mail to my last known address at least 14 calendar days before the meeting. I hereby waive that notice for the purpose of allowing the Board to expedite consideration of my character, alleged misconduct, professional competence, or physical or mental health in connection with the discussions re: appointment of an At-Large Audit Committee Member.

By signing below, I knowingly and voluntarily waive my rights to all written notice requirements under to NRS 241.033. I understand that the Board of Trustees may consider my character, alleged misconduct, professional competence, or physical or mental health at its February 21, 2025, meeting.



Signature

Marc Kelly
Printed Name

2-19-2025
Date

February 5, 2025

Ms. Susan Herron
Director of Administrative Services
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village, Nevada 89451

Re: Audit Committee At-Large Member

Dear Ms. Herron,

Please accept this letter and the attached statement of qualifications as my interest to serve as an At-Large Member of the Audit Committee for the Incline Village General Improvement District.

I've lived in Incline Village for the last ten years. I'm a licensed CPA and have extensive experience in regulatory auditing, compliance with statutes and regulations, and review and development of internal controls in regulated industries. I'm also the treasurer for my HOA, and serve as the CPA commissioner on the Common Interest Community and Condominium Hotel Commission for the state of Nevada. I believe that this experience, both in the public and private sectors, would be a good fit for this volunteer position on the Audit Committee, and a way that I can support my community.

Thank you for your consideration,



Kim Lighthart
PO Box 4868
Incline Village, Nevada 89450
(702) 373-7870

KIM E. LIGHTHART, CPA
STATEMENT OF QUALIFICATIONS

I graduated from Northern Arizona University in May 1980, magna cum laude, with a Bachelor of Science, Business Administration degree. I became a Certified Public Accountant in October, 1984, and I am a licensed as a CPA in the State of Nevada. I moved to Incline Village in 2015, and in addition to the work experience below I currently serve as the Treasurer of my homeowners association with 58 units and was appointed in September 2022 by former Governor Sisolak to a three year term as the CPA member of the Common Interest Community and Condominium Hotel Commission.

My work experience is summarized below:

November 2007 to present
Public Utilities Commission of Nevada

September 2023 to present
Manager, Policy Analysis Division

March 2015 to August 2023
Policy Advisor

Evaluate, analyze and interpret utility data and present the results to the Commissioner or Utility Hearing Officer. Provide technical assistance to the Commission during hearings and rulemakings based upon analysis. Assist in drafting Commission orders and opinions. Advise the Chair, Commissioners and Utilities Hearing Officer in various areas of utility regulations. Participate in discussion/drafts of regulation reviews and updates. Participate in discussions/impact analysis of applicable legislative matters.

Since September 2023, manage a team of five policy advisors in addition to continuing to perform policy advisor duties.

November 2007 to February 2015
Financial Analyst

Responsible for audits and reviews of public utilities, filing expert testimony, sponsoring exhibits and reports, and appearing before the Commission on behalf of Staff.

March 2004 to October 2007
Nevada Transportation Authority (formerly Transportation Services Authority of Nevada)

July 2007 to October 2007
Applications Manager

Coordinate all applications filed with the agency from initial acceptance review to issuance of Certificate of Public Convenience and Necessity or other resolution. Participate in discussion/drafts of regulation reviews and updates.

March 2004 to June 2007

Financial Analyst

Perform application financial fitness investigations, including review of financial materials of the applicant. Conduct reviews of tariff submissions for conformance with carrier authority. Prepare appropriate memoranda and provide supporting documentation for disciplinary matters related to non-filing of the annual report by a carrier or noncompliance with the statutory equity requirement as necessary. Present materials and testify as appropriate in agency hearings related to these items. Participate in discussion/drafts of regulation reviews and updates. Participate in discussions/impact analysis of applicable legislative matters.

January 2001 to March 2004

International Game Technology

Product Compliance Certification Representative III

Anchor Gaming (acquired by International Game Technology in January 2002)

Technical Compliance Analyst

Primarily responsible for the assembly and review of gaming product firmware, systems and hardware documentation and related items for submission to the respective gaming test laboratories. Provide support to the engineering departments in achieving regulatory compliance for products.

April 1998 to January 2001

Sigma Game, Inc.

Technical Compliance Manager

Responsible for obtaining approvals of the company's slot products in the United States and international gaming jurisdictions. Review the billings of the test laboratories, and maintain budget schedules for product approval costs. Maintain the database of product approval statuses and review all sales orders to ensure the appropriate hardware and software components were approved for that jurisdiction.

June 1994 to February 1998

Computerized Bookmaking Systems, Inc. (formerly Autotote CBS, Inc.)

General Manager — MegaSports, Inc.

Participated in the overall design and implementation of a new sports wagering system. Budgeting, forecasting, establishing auditing procedures, training on reports and audit procedures, and cash reconciliation process between the participating locations. Acted as interim controller for CBS for eight months, completing the month-end procedures, and preparing journal entries, the general ledger, and the internal financial statements.

June 1980 to May 1994

State of Nevada Gaming Control Board

Audit Division, holding various positions, ending as Audit Supervisor

Kim E. Lighthart, CPA
Statement of Qualifications, cont'd

Responsible for supervising staff performing audits of casinos for adequacy of internal controls over gaming revenue and compliance with state gaming regulations. Supervise and perform evaluations of computerized gaming applications for compliance with minimum internal control requirements. Responsible for adapting audit procedures to the computer, including spreadsheets, analytical review procedures and a wide variety of special analysis projects.



WAIVER OF RIGHT TO NOTICE UNDER NRS 241.033

I, the undersigned, hereby affirm that I am aware that NRS Chapter 241 provides that I am entitled to notice of the meeting of any public body which may consider my character, alleged misconduct, professional competence, or physical or mental health, and that the notice must consist of either notice delivered personally to me at least 7 calendar days before the meeting, **or** notice sent by certified mail to my last known address at least 14 calendar days before the meeting. I hereby waive that notice for the purpose of allowing the Board to expedite consideration of my character, alleged misconduct, professional competence, or physical or mental health in connection with the discussions re: appointment of an At-Large Audit Committee Member.

By signing below, I knowingly and voluntarily waive my rights to all written notice requirements under to NRS 241.033. I understand that the Board of Trustees may consider my character, alleged misconduct, professional competence, or physical or mental health at its February 26, 2025, meeting.

Kim Lighthart

Signature

Kim Lighthart

Printed Name

20/02/25

Date

MEMORANDUM

TO: Board of Trustees

FROM: Michaela Tonking
Board of Trustees Chairperson

THROUGH: Robert Harrison
District General Manager

Heidi White
District Clerk

SUBJECT: Nomination and Appointment of Audit Committee Seat due to Term Expiration of Trustee Tulloch effective February 28, 2024, Trustee Tulloch's term is due to expire February 28, 2025.

DATE: February 26, 2025

I. RECOMMENDATION

That the Board of Trustees Nominate Trustee Candidates and make a Motion to Appoint an Audit Committee Member to Fulfill the vacancy through February 28, 2026.

II. BACKGROUND

In accordance with Policy 15.1.0 adopted on June 2022: Accounting, Auditing and Financial Reporting: Audit Committee Charter; Organization, shown below, this item is brought forward for possible action.

ORGANIZATION: *The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.*

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- *A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting*
- *Experience either preparing or auditing financial statements*
- *Experience with internal controls*
- *An understanding of the function of an audit committee*

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- *Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.¹*
 - *At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:*
 - *Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn*
 - *Experience on governing board, either as committee or board member*
 - *Experience either preparing or auditing financial statements*
 - *Experience with internal controls*
 - *An understanding of the function of an audit committee*

At-Large Members will serve staggered two-year terms:

- *For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.*
- *For each subsequent appointment, the member will serve a two-year term.*

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee

members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹“To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee

Chair Tonking requested an item be added to this agenda to appoint one (1) Board Trustee member to the Audit Committee.

For the record the following term expirations for the appointments previously made are as follows:

*Raymond Tulloch – Trustee – Term Expires February 28, 2025
Vito Brandle – At Large Member – Term Expires February 28, 2026
Mick Homan – Trustee – Term Expires February 28, 2026
Sara Schmitz – Trustee – Term Expires February 28, 2025**

* vacated at the end of Trustee term that is December 31, 2024.

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore, Director of Human Resources;

SUBJECT: Review, Discuss and Approve Board Recommended Goals for District General Manager through June 30, 2025

RELATED DISTRICT POLICY, PRACTICES, RESOLUTIONS or ORDINANCES: This is tied to the District General Manager’s Job Description and Board identified District General Manager goals, to be determined

DATE: February 26, 2025

I. RECOMMENDATION

The Director of Human Resources recommends that the Board of Trustees approve the Board recommended goals for the District General Manager to achieve on or before June 30, 2025.

II. BACKGROUND

As discussed at the February 12, 2025, Board meeting, providing SMART (specific, measurable, achievable, relevant and time-bound goals for the District General Manager is a critical process that ensures alignment with the District’s strategic objectives and Board expectations.

As noted in the District General Manager’s employment contract, 7.1:

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

Following the receipt of recommendations from the Trustees, the Human Resources Director has collaborated with Trustee Jezycki and General Manager Harrison to propose a set of goals and objectives aimed for completion by June 30, 2025. These proposed goals are designed to align with the district’s strategic objectives and address key operational areas.

As noted in the Draft of Recommended Goals for Review document, the list is an amalgamation of information provided by Trustees Tulloch and Homan, with insight and input from Chair Tonking and Vice-Chair Jezycki.

In reviewing the proposed list with GM Harrison, we determined that the assessment of the targeted goals through June 30, 2025, should be Finance focused, as this is currently the District's biggest operating deficiency and needs the most assistance and oversight. Conversely, critical oversight of the Fiscal Year Budget process is vital to the ongoing success of all operating divisions within the District.

While rebuilding District staffing and organizational health is paramount, we believe that without having a firm grasp on our financial health, it will be difficult to create and implement initiatives to improve Districtwide services and operations. This said, we believe that employee related initiatives (ie – teambuilding, morale improvement, implementation of the High-Performance Model, etc.) can be started now and carried over to the next evaluation period (July 1, 2025, through June 30, 2026). As such, you will see information noted below that contain these initiatives.

III. FINANCIAL IMPACT AND BUDGET

N/A

IV. ALTERNATIVES

The Board may choose to disregard the General Manager's recommended goals and establish their own, or, they may choose to utilize some of the GM recommended goals with goals recommended by Board members.

V. ATTACHMENTS

GM Objectives for IVGID with KPIs and Timelines
Copy of recommended goals from Trustee Tulloch
Copy of recommended goals from Trustee Homan

VI. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

The Director of Human Resources recommends that the Board of Trustees review, discuss and direct staff to draft the District General Manager's goals through Fiscal Year 2024-2025. It is recommended that the goals set are specific, measurable, achievable, relevant and time bound.

GM Objectives for IVGID with KPIs and Timelines (Through June 30, 2025++)

Financial and Regulatory Compliance

1. Completion and Finalization of the 2024 ACFR

- Eliminate the backlog of reconciliations for all relevant accounts by **April 30, 2025**.
- Conduct bi-weekly meetings with the Finance leadership team to track progress, discuss challenges, and ensure timely completion.
- Provide monthly progress reports to the Board of Trustees and community for transparency.

2. Timely and Accurate Financial Reporting

- Implement procedures to ensure departments and venues receive accurate financial reports within ten business days of the period close by on or before **June 15, 2025**.
- Partner with the Director of Finance to optimize the Munis system, ensuring it meets functionality standards for timely and accurate reporting.
- Conduct a comprehensive process review, identifying inefficiencies and setting improvement targets by **April 30, 2025 and ongoing**.
- Hold bi-weekly Finance Leadership meetings to assess progress and align goals.

3. CLGF Corrective Plan Implementation

- Document a detailed corrective plan with a Critical Path Schedule (CPS) within 30-days, if directed.
- Fully utilize support and feedback from CLGF and subcommittee to ensure all requirements are met.
- Develop time-driven progress reports with measurable milestones to finalize remaining items by **June 30, 2025**.

4. Budget and Five-Year Capital Plan Development

- Establish a budgeting timeline and communication plan by **February 26, 2025**.
- Require Senior Leadership to submit realistic budget proposals with outcomes by **March 30, 2025**.

- Ensure department budgets accurately reflect all associated costs and revenues.
- Begin implementation of a process for pricing compliance with the District Pricing Policy by **April 30, 2025** and ongoing.
- Conduct monthly budget variance reviews with Senior Leadership, identifying and addressing revenue/cost gaps.
- Develop priority criteria and finalize the 5-year capital plan **May 15, 2025**.
- Identify potential cost reduction opportunities for discretionary services by **April 30, 2025**.
- Explore and quantify new revenue streams with a feasibility analysis completed by **June 30, 2025**.

5. Implementation of Munis Modules

- Develop a comprehensive plan with a Critical Path Schedule (CPS) for remaining Munis modules by **March 31, 2025**.
- Ensure the plan aligns with operational needs and enhances financial reporting capabilities.
- Ensure all pertinent staff are trained and utilizing the necessary modules.

6. Finance and Accounting Organizational Structure

- Collaborate with Finance and HR Directors to develop an optimized Finance organization chart **March 30, 2025**.
- Post open roles and document any internal reorganization plan by **May 31, 2025**.

Organizational and Leadership Development

1. Strengthening Communication and Collaboration using High Performance Team Model

- Conduct 1:1 employee interviews and focus groups by **April 30, 2025**.
- Assess messaging platforms (emails, memo's, meetings, etc.) and propose improvements by **May 31, 2025**.
- Attend and evaluate departmental meetings for communication effectiveness, with recommendations presented by **June 15, 2025**.

2. Employee Recognition and Training Enhancement

- Evaluate current achievement recognition programs and propose improvements by **March 31, 2025**.
- Identify weaknesses in training/e-learning platforms and propose new resources by **May 31, 2025**.

3. Enhancing Cross-Functional Collaboration

- Introduce the cross-functional team ideology aligned with District priorities by **April 15, 2025**.
- Empower teams with decision-making authority within their scope by **April 30, 2025**.
- In coordination with the Human Resources Department, expand professional development training opportunities that focus on collaborative leadership **June 30, 2025**.
- Establish KPIs to assess team and cross functional effectiveness, with bi-monthly reviews.

4. Multi-Year Strategic Plan Update

- Review objectives and scope of existing Strategic Plan by **March 30, 2025**.
- Propose an inclusive and transparent plan for development of new strategy to include Board, Staff and Community by **April 30, 2025**.
- Prepare Multi-Year Strategic Plan process by **April 30, 2025**.
- Engage next-level management for input by **May 15, 2025**.

Board and Other Strategic Priorities

1. Venue Status Reporting

- Submit timely Venue Status Reports, including cost/revenue analysis, beginning **April 9, 2025**.

2. Board Updates

- Provide recommendations for legal counsel structure (in-house vs. contracted) by **March 31, 2025**.
- Deliver progress reports on key/senior-level staff recruitment on a monthly basis.

3. Retirement Plan Financial Advisory RFP

- Collaborate with HR to initiate an RFP for a new retirement plan financial advisor/record keeper by **March 31, 2025**.

4. Organizational Structure and Management Efficiency

- Assess the effectiveness of current positions and propose restructuring opportunities by **June 1, 2025**.
- Streamline decision-making processes and increase management accountability, with recommendations submitted by **June 30, 2025**.
- Provide periodic updates to the Board on findings and proposed staffing adjustments.

Summary of Key Performance Indicators (KPIs)

Objective	KPI	Target Date
Financial Compliance & Reporting	Eliminate reconciliations backlog, complete ACFR	April 30, 2025
Financial Reporting	Implement Procedures to Deliver financial reports within 10 business days	June 30, 2025
Budgeting & Capital Planning	Finalize 5-year capital plan	May 15, 2025
CLGF Corrective Plan	Implement time-driven progress reports	June 30, 2025
Communication & Leadership	Conduct employee interviews/focus groups	April 30, 2025 and ongoing
Strategic Planning & Governance	Update and implement the multi-year strategic plan	April 30, 2025
Operational Efficiency	Assess and restructure organizational roles and workflows	June 30, 2025 and ongoing

Financial

- Ensure completion and finalization of the 2024 audit.
- Working with Finance Leadership develop and implement procedures to ensure that departments and venues can access accurate financials within 10 business days of period close with effect from start of FY 25/26
- Working with Finance Leadership develop and agree process to deliver accurate and timely financial reporting to residents from start of FY 25/26
- Lead the budget creation process. Challenge senior leadership and venue managers to provide realistic budget proposals that reflect meaningful stretch and efficiency targets, deliver profitable operations and minimize the requirement for financial support from the rec fee for venue operating costs.
- Ensure that department budgets and proposed operations and staffing properly reflect all associated costs against revenues.
- Evaluate the financial viability of any proposed new programs and ensure that there is a nominated manager accountable for delivery of agreed results.
- Oversee the development and implementation of procedures in support of the District Pricing Practice to ensure programs and pricing properly reflect all the associated costs
- On a monthly basis identify and discuss with senior leadership where cost and revenue targets are not being achieved; agree timely corrective actions and update the Board as necessary
- Confirm the obligations placed on IVGID by the Department of Taxation are completed and their expectations are met.

Leadership

- Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions. Provide recommendations to the Board for consideration as needed.
- Collaborate with the senior leadership team to evaluate current processes and controls; recommend and implement changes as needed.
- Coordinating with the Senior Leadership team and the Board, develop a process for development, review and approval of a new multi-year strategic plan with appropriate input from the Community and Parcel owners

Board+

- Discuss with the Board their philosophy of financing of capital projects to ensure that there is proper allocation of funding to avoid parcel owners having to subsidize capital investment for non residents.
 - Ensure venue monthly venue reports include details of costs and revenues to provide more meaningful assessment of performance

- Recommend legal counsel (either private firm or employee) for appointment consideration. Ensure that Board receives independent legal advice
 - Provide early warning to the Board of any material issues that impact target achievements and/or provision of agreed services to the Community

Other

- Partnering with the Director of Human Resources:
 - Initiate an RFP for a new retirement plan financial advisor and record keeper.
 - Evaluate and challenge requests for personnel changes submitted through the budget process to ensure that any additions and/or promoted posts are [pproperlyt validated, self funded and value-adding
 - Review organizational structure to identify management efficiencies; effectiveness of current positions; streamline decision-making; increase management accountability; and elimination of unnecessary management layers and positions. Present proposals to the Board for review.

Mick's input on GM Goals for balance of fiscal 2025

Below are my comments on the goal setting. As I mentioned in the meeting, I think the 3 top priorities for the first 4-6 months all revolve around 1) putting our financial house back in order, 2) rebuilding the staff and the related organizational health and 3) completing a quality and timely budget for fiscal 2026.

1) and 3) are covered by the Financial/Regulatory Compliance section below, as is a component of 2) related to appropriately staffing the F&A organization.

The balance of goals/targets related to 2) would ideally fit within the Organization/Leadership section of the goals. Michelle and Erin are infinitely better equipped to flush this out than me, so I'll take your lead on that portion. I did provide some general thoughts at the beginning of that section.

I might then add a section on fiscal stewardship to add a cost and efficiency element.

Then finish with the Board/other components.

Financial/Regulatory Compliance – this is largely based on Bob's drafted goals – just expanded a bit to include specific deliverables and to reflect the development of plans and CPS for items that cannot be delivered by end of fiscal. Also broadened to include overall compliance versus narrowly defined financial reporting

- Completion and finalization of the 2024 ACFR, including the elimination of the backlog of reconciliations of all relevant accounts. Lead the discussions with the auditor and State to optimize a compromise solution that factors in practical time constraints and achieving the necessary level of auditor assurance on the ACFR that provides a clean slate going forward.
- Work with the DOF to secure a replacement audit firm for future periods that is acceptable to the BOT.
- Develop, communicate and execute a plan for the timely completion of the annual budget and related 5-year capital plan.
- Partner with the DOF and other relevant senior leaders to ensure the Munis system meets minimum functionality to produce timely and accurate financial reporting for both statutory reporting requirements and venue management needs.
- Partner with the DOF and department directors to develop and document an acceptable plan and critical path schedule (CPS) to implement remaining Munis modules that optimize system functionality and address internal operational needs.
- Make meaningful progress against the corrective plan established by the CLGF and partner with the CLGF subcommittee and senior staff to document a plan and CPS to finalize any remaining items.
- Work with the DOF to develop a sustainable organization chart for the finance and accounting organization that ensures the appropriate level of technical expertise and capacity levels to meet external regulatory reporting requirements and internal

management performance reporting needs. Ensure resulting open roles are posted and a plan for any resulting internal reorganization is documented and in process.

Organizational/Leadership-As noted above, I'll take Erin/Michelle's lead on this. But would like to get at specific deliverables/expectations in terms of rebuilding the organization and related org health. I like the first bullet on HPO. Maybe just expand to both introduce to senior staff and develop implementation plan for rolling out district wide.

- Introduce the High-Performance Organizational Model to the District's senior leadership team for Districtwide implementation.
- Working with the senior leadership team to improve effectiveness, begin exploring opportunities for cross-functional teams to begin working on District projects.
- ~~Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions. Provide recommendations to the Board for consideration as needed.~~ (I'd include this in the section below)
- Collaborate with the senior leadership team to evaluate current processes and controls; recommend and implement changes as needed.
- Rebuild relationships within the leadership of our community [volunteer/non-profit/donor] and governmental partners.
- Coordinating with the Senior Leadership team, develop a plan and implementation options for Board review and approval update the District's multi-year strategic plan

Financial Stewardship- As noted above, I added this section by taking from other sections and introducing other priorities

- Evaluate and identify existing District policies that create operating inefficiencies for staff and the broader district and develop and document a plan and timeframe for recommending changes to such policies to the Board for consideration.
- Evaluate, identify and quantify, for Board consideration as part of the annual budget process, potential alternatives to reduce or eliminate discretionary services and/or service levels across all internal funds/departments.
- Partnering with Senior leaders/venue managers, identify opportunities to create new or optimize existing revenue streams, including underlying costs to deliver the related revenue enhancements and ROI metrics
- Develop, document and implement prioritization criteria and utilize those criteria to create a strategic 5-year capital spending plan as part of the budgeting process.

Board/Other

- ~~Discuss with the Board their philosophy of financing of capital projects.~~ [Captured this in the final bellete point of the Financial stewardship section]
- Recommend legal counsel (either private firm or employee) for appointment consideration.[maybe expand this to filling out the senior leadership team. Include legal and director of golf, F&B]

Other

- Partnering with the Director of Human Resources:
 - Initiate an RFP for a new retirement plan financial advisor and record keeper.

- Evaluate requests for personnel changes submitted through the budget process; evaluate updated organizational chart to ensure reporting effectiveness of current positions. [possibly role this into the second bullet point under Fiscal Stewardship? – unless Bob is getting at something else]
 - Determine recruiting needs of unfilled, key positions. [if needed, may be better to place within the organizational/Leadership section]
- Coordinate with the various departments to begin several of the identified projects that have affiliated donor funds.

MEMORANDUM

TO: Board of Trustees

FROM: Robert Harrison, District General Manager

SUBJECT: Review, Discuss, and Approve the 2025/2026 Budget Workshop Schedule; Discussion, Direction, and possible Action. (Requesting Staff Member: District General Manager Robert Harrison)

DATE: February 26, 2025

I. RECOMMENDATION

Review the proposed IVGID budget workshop schedules and items to be covered. Confirm or modify dates. Confirm or modify agendas. Add any additional policy items that the Board would like to further discuss during review sessions.

II. ALTERNATIVES

Amend the schedule as needed.

III. ATTACHMENTS

1. 2025 2026 Budget Review Schedule

Below is the proposed schedule and review of the 2025/2026 IVGID Budget.

February 26

Policy Review: 6.1.0; 6.2.0; 12.1;

Rates and Fees Review

- Ski
- Recreation Fees

5-year Capital Improvement Project and Financing

Policy Question

Do the Trustees want to maintain Parks in the General Fund or return it to an enterprise fund within Community Services? Discuss impact to GF if left in General Fund- recommend moving to Enterprise prior to approving FY2526 budget

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 5, 2026

Fiscal Year 2024/2025 Mid-Year Budget Review

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 12

Rates and Fees Review

- Golf
- Beach

Budget Department Presentations

General Fund

- Board of Trustees
- General Manager
- Legal
- Finance
- Information Technology
- Human Resources
- Communications

Utilities

- Water
- Sewer
- Solid Waste
- TWSA

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 19

Budget Department Presentations

Community Recreation

- Recreation
- Ski
- Golf
- Beach

Internal Services

- Fleet
- Building Maintenance
- Engineering

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 26

Miscellaneous

- Policy Review – Any outstanding
- Budget Questions remaining to be answered
- Parking Lot items for follow up

Policy and Budget Deliberations

- Finalizing Budget Decisions

Important Budget Dates

April 15, 2025	Form 4404 Tentative Budget Due to State
April 28, 2025	Publish public hearing on Adopted Budget & Publish public hearing on Facility and Beach Fees
May 9, 2025	Discuss Facility Fees Public Hearings held on Budget and Fees
5/21/2025	Board Adopts Final FY2025-26 Budget Facility Recreation Roll Approved

MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, District General Manager

FROM: Mike Bandelin, Diamond Peak Ski Resort General Manager

SUBJECT: Review, Discuss and possibly Approve Diamond Peak Ski Resort’s Season Pass Rates for 2025-2026 Ski Season. (For possible Action)
(Requesting Staff Member: Diamond Peak General Manager Mike Bandelin)

LONG RANGE PRINCIPLE

#3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

District Board of Trustees Pricing for Products and Services Practice 6.2.0; 3.5 Venue-Specific Pricing; 3.5.3 Ski; 3.5.3.1 and 3.5.3.3.

DATE: February 26, 2025

I. RECOMMENDATION

That the Board of Trustees makes a motion to:

1. Approve an increase of 5% to all non resident season pass products as shown in (Table 1 - Exhibit A) for FY 2025/26; and,
2. Approve a Diamond Peak Resident Season Pass Pricing Practice whereby IVGID Picture Pass holder season pass prices are set at 70% of public rates for adults (ages 24-64); 50% of public rates for youth (ages 13-23), seniors (ages 65-69) and children (ages 7-12); and 40% of public rates for super seniors (ages 70-79) as shown in (Table 1 - Exhibit B).

II. BACKGROUND

The District-operated ski venue provides the sale of season pass products to Non-Picture Pass Holders (Public) as well as discounted season pass products to IVGID Recreation Pass Holders (aka IVGID Picture Pass holders or PPH) in a variety of age groups.

Historically, Staff will initiate the sale of season passes to PPH and Public beginning on or around March 15, and continue with the 3-tiered pricing structure for PPH and a 4-tiered pricing structure for Public, with (Tier 1) rates available through April 30; (Tier 2) rates available from May 1 – October 31; (Tier 3) rates from November 1 through the end of the season for PPH, or November 1 - December 20 for Public; and (Tier 4) rates for Public available from December 20 through the end of the season.

The staff recommendation proposed includes a 5% increase to Public ski season passes in all product categories and all pricing tiers.

Staff is also recommending a proposed Resident Season Pass Pricing Practice that provides a discount to resident picture pass holders. The proposed practice is to provide the following discounts:

- 30% discount for PPH Adults (ages 24-64)
- 50% discount for PPH Youth (ages 13-23)
- 50% discount for PPH Children (ages 7-12)
- 50% discount for PPH Seniors (ages 65-69)
- 60% discount for PPH Super Seniors (ages 70-79)

Please refer to Table 1 for a breakdown of proposed Public and PPH season pass pricing for the 2025/26 ski season, plus five years of historic season pass pricing.

The recommended 5% increase to Public rates will allow the resort to remain competitive in the Lake Tahoe Basin ski season pass marketplace, while driving additional season pass revenue to help offset increased operational costs.

The proposed Resident Season Pass Pricing Practice will provide residents with a consistent discount on Diamond Peak season pass products each season while ensuring that future increases to season pass prices are applied equally to both residents and members of the public.

III. BID RESULTS

Not Applicable

IV. FINANCIAL IMPACT AND BUDGET

The FY2024/25 ski venue budget includes \$2,900,000 in revenue allocated to season passes purchased. With rate adjustments recommended in this report, season pass revenues may include approximately \$100,000 - \$150,000 in additional revenue for FY2025/26.

V. ALTERNATIVES

The Board of Trustees may decide not to approve staff's season pass pricing recommendation.

VI. COMMENTS

Provided the recommendation is approved, staff will initiate a FY2025/26 Diamond Peak season pass sale for Picture Pass Holders and the Public on March 15, 2025, and continue with the 4-tiered pricing structure, with (Tier 1) rates available through April 30, 2025; (Tier 2) rates available from May 1 – October 31, 2025; and (Tier 3) rates from November 1 – December 19, 2025. Beginning on December 20, 2025, staff will initiate the sale of passes to the public within a (Tier 4) including a to-be-determined rate structure.

VII. BUSINESS IMPACT/BENEFIT

This item is not a “rule” within the meaning of NRS, Chapter 237, and does not require a Business Impact Statement.

VIII. ATTACHMENTS

1. TABLE 1 - with YOY percentages
2. TABLE 2 - public vs PPH rates
3. TABLE 3 - days to pay off pass analysis
4. Practice_6_2_0_Pricing_for_Products_and_Services

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Not Applicable

TABLE 1

Recommended Public & Picture Pass Holder season pass rates for 2025-26 ski season

EXHIBIT A: Staff recommendation is to raise public rates by: **5%**

Fiscal Year	2021	2022	2023	2024	2025	2026	YOY %	2021	2022	2023	2024	2025	2026	YOY %	2021	2022	2023	2024	2025	2026	YOY %	2024	2025	2026			
Public Full Pass	Tier 1							increase	Tier 2							increase	Tier 3							increase	Tier 4		
Adult (24-64)	\$419	\$439	\$444	\$454	\$499	\$524	5%	\$474	\$494	\$499	\$509	\$560	\$588	5%	\$509	\$620	\$625	\$635	\$699	\$733	5%	\$799	\$799	TBD			
Youth (13-23)	\$249	\$339	\$344	\$354	\$389	\$409	5%	\$274	\$414	\$419	\$429	\$472	\$495	5%	\$289	\$520	\$525	\$535	\$589	\$618	5%	\$699	\$699	TBD			
Senior (65-69)	\$179	\$409	\$415	\$425	\$468	\$491	5%	\$204	\$434	\$439	\$449	\$494	\$519	5%	\$229	\$520	\$525	\$535	\$589	\$618	5%	\$699	\$699	TBD			
Child (7-12)	\$179	\$199	\$204	\$214	\$235	\$247	5%	\$204	\$229	\$234	\$244	\$268	\$282	5%	\$229	\$280	\$285	\$295	\$325	\$341	5%	\$349	\$349	TBD			
Super Senior (70-79)	\$159	\$159	\$164	\$174	\$235	\$247	5%	\$174	\$174	\$179	\$189	\$268	\$282	5%	\$199	\$220	\$225	\$235	\$325	\$341	5%	\$349	\$349	TBD			
6 & under / 80+	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0			
Transferable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$799	\$1,099	\$1,099	\$1,099	\$1,209	\$1,269	N/A	\$799	\$1,099	\$1,099	\$1,099	\$1,209	\$1,269	N/A	\$1,099	\$1,154	TBD			

EXHIBIT B: Picture Pass Holder Pricing Practice: Set Resident rates based on percentages of public rates (Adult = 70% of public, Super Senior = 40% of public, all other age categories = 50% of public)

Fiscal Year	2021	2022	2023	2024	2025	2026	YOY %	2021	2022	2023	2024	2025	2026	YOY %	2021	2022	2023	2024	2025	2026	YOY %	2024	2025	2026			
PPH Full Pass	Tier 1							increase	Tier 2							increase	Tier 3							increase	Tier 4		
Adult (24-64)	\$289	\$289	\$289	\$319	\$319	\$367	15%	\$319	\$319	\$319	\$358	\$358	\$412	15%	\$349	\$349	\$349	\$447	\$447	\$513	15%	\$447	\$447	\$513			
Youth (13-23)	\$139	\$139	\$139	\$177	\$177	\$204	16%	\$159	\$159	\$159	\$215	\$215	\$248	15%	\$189	\$189	\$189	\$268	\$268	\$309	15%	\$268	\$268	\$309			
Senior (65-69)	\$109	\$109	\$109	\$213	\$213	\$245	15%	\$129	\$119	\$119	\$225	\$225	\$259	15%	\$149	\$149	\$149	\$268	\$268	\$309	15%	\$268	\$268	\$309			
Child (7-12)	\$109	\$109	\$109	\$107	\$107	\$124	16%	\$129	\$129	\$129	\$122	\$122	\$141	16%	\$149	\$149	\$149	\$148	\$148	\$170	15%	\$148	\$148	\$170			
Super Senior (70-79)	\$29	\$29	\$29	\$87	\$87	\$99	14%	\$39	\$39	\$39	\$95	\$95	\$113	19%	\$49	\$49	\$49	\$118	\$118	\$136	16%	\$118	\$118	\$136			
6 & under / 80+	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0	\$0			

TABLE 2

Comparison of Public vs. Picture Pass Holder rates by %

2026 Public rates recommendation

Public Full Pass	Tier 1	Tier 2	Tier 3	Tier 4
Adult (24-64)	\$524	\$588	\$733	TBD
Youth (13-23)	\$409	\$495	\$618	TBD
Senior (65-69)	\$491	\$519	\$618	TBD
Child (7-12)	\$247	\$282	\$341	TBD
Super Senior (70-79)	\$247	\$282	\$341	TBD
6 & under / 80+	\$0	\$0	\$0	\$0
Transferable	N/A	\$1,269	\$1,269	TBD

2026 PPH rates recommendation

PPH Full Pass	Tier 1	Tier 2	Tier 3	Tier 4
Adult (24-64)	\$367	\$412	\$513	\$513
Youth (13-23)	\$204	\$248	\$309	\$309
Senior (65-69)	\$245	\$259	\$309	\$309
Child (7-12)	\$124	\$141	\$170	\$170
Super Senior (70-79)	\$99	\$113	\$136	\$136
6 & under / 80+	\$0	\$0	\$0	\$0

2026 PPH rates by % of public

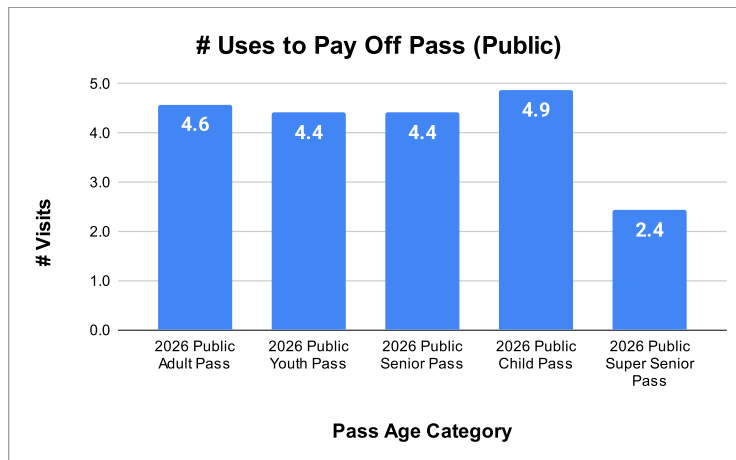
Tier 1	Tier 2	Tier 3	Tier 4
70%	70%	70%	N/A
50%	50%	50%	N/A
50%	50%	50%	N/A
50%	50%	50%	N/A
40%	40%	40%	N/A
N/A	N/A	N/A	N/A

TABLE 3

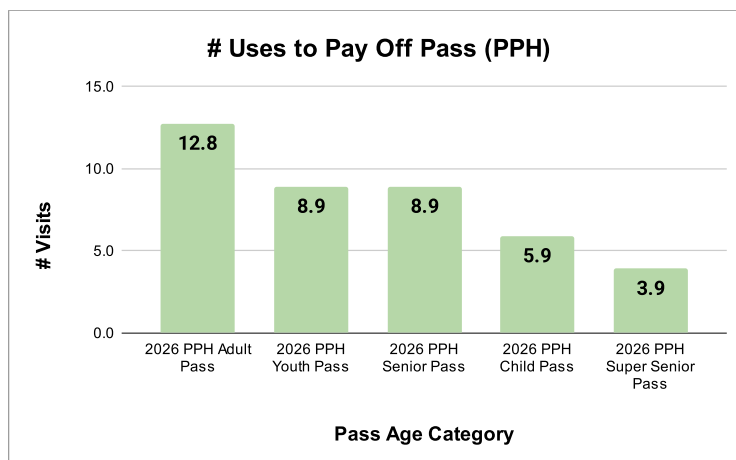
2026 Season Pass Recommendation vs. 2025 Daily Lift Ticket Cost Ratios

Product	Price	# Uses to Pay Off Pass	Cost of 1-day wknd ticket*
Public Passes			
2026 Public Adult Pass	\$733	4.6	\$160
2026 Public Youth Pass	\$618	4.4	\$140
2026 Public Senior Pass	\$618	4.4	\$140
2026 Public Child Pass	\$341	4.9	\$70
2026 Public Super Senior Pass	\$341	2.4	\$140

* during 2024-25 season



Product	Price	# Uses to Pay Off Pass	Cost of 1-day wknd ticket*
Picture Pass Holder (PPH) Passes			
2026 PPH Adult Pass	\$447	12.8	\$35
2026 PPH Youth Pass	\$268	8.9	\$30
2026 PPH Senior Pass	\$268	8.9	\$30
2026 PPH Child Pass	\$148	5.9	\$25
2026 PPH Super Senior Pass	\$118	3.9	\$30



Notes:

* Pass prices are Tier 3 prices

* Ticket prices are 2024-25 weekend (non-peak) online public or resident prices

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RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation or Beach Facility Fees are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions, and for the determination of pricing new programs.

2.0 Definitions – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.

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- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

3.0 Community Services Pricing

The District operates recreational facilities, venues, services and programs. To support the Community Services facilities, venues, services, and programs, the District establishes, through the annual budget process, a Recreation Facility Fee assessed on parcels and/or dwelling units within the District.

Pricing for IVGID Picture Pass holders and others is defined as follows:

3.1 Others (Non IVGID Picture Pass holders):

3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.

3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.

3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

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utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the IVGID Picture Pass-holder rate).

3.2 Guests:

3.2.1 Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to venues, or program.

3.2.2 Where Guest Rates are established, the Guest must be accompanied by an IVGID Picture-Pass holder.

3.3 IVGID Picture Pass holders:

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee assessed.

Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process is insufficient to cover the cost of annual Capital Costs and Debt Costs).

3.4 Discounts

3.4.1 Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at

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no less than the Direct Costs of providing venue access/
rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

3.5 Venue-Specific Pricing

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services, provided the venue is able to achieve overall financial results consistent with the net income targets established through the annual budget process. Such modifications may include, but are not limited to:

3.5.1 Golf Course Fees

- 3.5.1.1 Fees charged to IVGID Picture-pass holders their guests and others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.
- 3.5.1.2 Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.
- 3.5.1.3 Management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets.

3.5.2 Chateau & Aspen Grove Rentals / Special Events

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities

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Enterprise Fund established through the budget process.

- 3.5.2.2 Rental fees for use of facilities by non-IVGID Picture Pass holders will take into account the historical utilization rates and incorporate a mark-up required to achieve overall cost-recovery targets.
- 3.5.2.3 Rentals provided to IVGID Picture-Pass holders will incorporate discounts, as appropriate.
- 3.5.2.4 Fees charged for catered (Food and Beverage service) events will be set to cover the Full-Cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 3.5.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

3.5.3 Ski

- 3.5.3.1 Rates charged to non-IVGID Picture Pass holders for daily tickets and season passes will be set so as to remain competitive within the market.
- 3.5.3.2 Rates charged to non-IVGID Picture Pass holders for daily tickets shall be no less than the Full-Cost of access to the ski venue.
- 3.5.3.3 Rates charged to IVGID Picture Pass holders for daily tickets and season passes shall be set at a discount – to the extent that revenues from tickets and passes are sufficient to meet overall net revenue targets for the season.
- 3.5.3.4 Rates charged may vary based on peak periods, day of the week, and full-day versus half-day passes.
- 3.5.3.5 The Ski Rental Shop and Ski Lessons operate as Profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

3.5.4 Parks, Recreation, and Tennis Center

- 3.5.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are community amenities open to residents, guests and visitors.

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Program pricing is based on industry-standard “Cost-Recovery Pyramid” which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

- 3.5.4.2 Programs and memberships are provided to IVGID Picture-Pass holders at a discount.
- 3.5.4.3 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 3.5.4.4 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

4.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District establishes, through the annual budget process, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 4.1.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 4.1.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 4.1.3 The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.
- 4.1.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

5.0 Administration of Community Services and Beach Pricing Policy

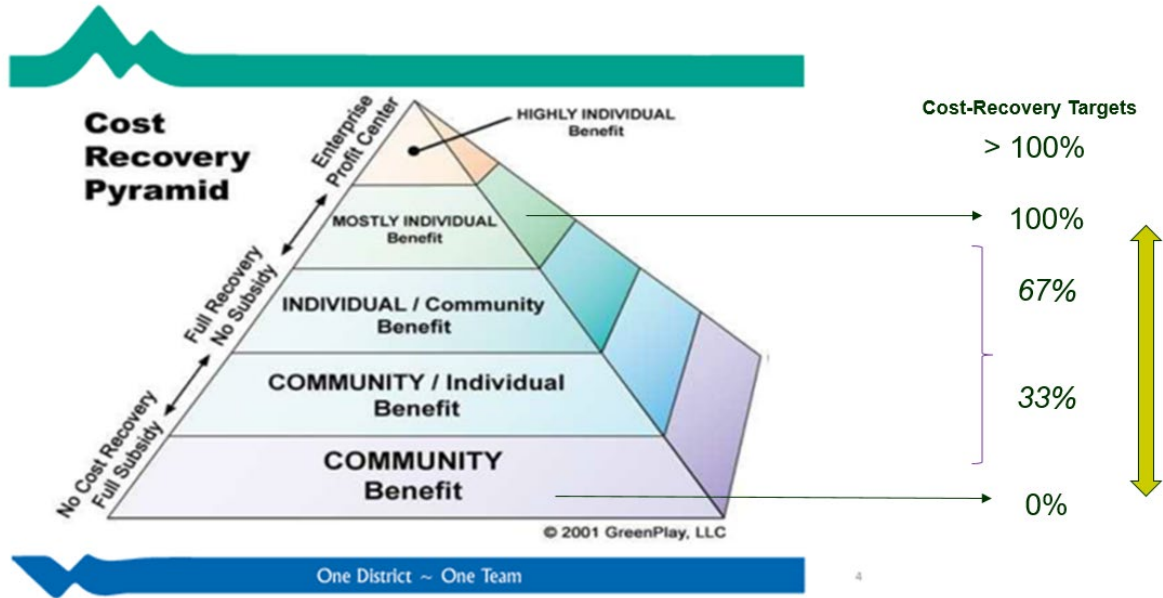
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

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- 5.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:
 - 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
 - 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
 - 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
 - 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services Practice 6.2.0

Appendix A Cost-Recovery Pyramid Recreation and Community Programs



MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison
District General Manager

FROM: Karen Crocker
Director, Parks and Recreation

SUBJECT: Review, Discuss and Possibly Approve the Parks and Recreation Fee Rate Schedule.

DATE: February 26, 2025

I. RECOMMENDATION

Review, Discuss and Possibly Approve the Parks and Recreation Fee Rate Schedule.

II. BACKGROUND

Park and Recreation Department staff have been working on updating and revising the recreation fees, which include membership, daily fees and rentals for fiscal year 2025/2026 (see attachment A). Each fee is reviewed to determine what the appropriate fee should be for Recreation pass holders of the Incline Village General Improvement District and for non-pass holders. The review included whether fees should be increased, decreased, or remain the same across Parks and Recreation venues, in addition to what the market can bare.

Although the budget is based on fiscal year 2025/2026, July 1 through June 30, staff is recommending that the fiscal year 2025/26 rates go into effect upon approval of the Board’s action. This is due to the seasonality and timing of rental agreements, memberships and beach access that begin in spring 2025. This approval will allow our fees to be effective for the upcoming 2025-26 budget due to our seasonal operations. The Recreation Department works three to four months in advance regarding booking rentals, advertisement/promotions and expenditures for Spring programs that also overlap into the fiscal year 2025-26 budget which begins July 1.

The Attachments list the proposed fees that staff is recommending for fiscal year 2025/2026 based on Practice 6.2.0 (Attachment B). These proposed fees are based on a 3.5% increase, rounding up to the nearest dollar, unless otherwise specified in attachment A. Staff took into account the 2024 inflation rate of 2.9%, as measured by the consumer price index, as well as increased cost of goods specific to the department's operations. IVGID fees for pass holders have been aligned to 20% discount from the base fee across Recreation and Park venues.

Attachment A also includes a preliminary fee structure for fiscal year 2026-27, to avoid further timing concerns with our seasonal offerings in 2026. Staff will be evaluating these fees for FY 2026-27 and bring them back to the Board for approval, at the February 2026 meeting. The Department's goal is to be proactive and start budgeting in November 2025 at the conclusion of the summer venues.

In the proposed spreadsheet of fees, each program is categorized into the specific pyramid tier. As part of the FY 2025/26 budget process, staff have begun tracking and analyzing each program within the department and the actual percentage of recovery for each program by tier. Staff has started to provide additional analysis at the conclusion of each program during FYI 2024/25. This process will provide actuals to enable staff to evaluate each program to ensure that they are consistent with Practice 6.2.0 and cost effective.

III. FINANCIAL IMPACT AND BUDGET

Approval of the fees will match the proposed 2025/2026 fiscal year budget for the Parks and Recreation Department.

IV. ALTERNATIVES

1. Decline the recommended fees and provide direction to staff related to reconsideration.

V. ATTACHMENTS

- A. Proposed Park and Recreation Fees
- B. Practice 6.2.0

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
All Beaches Daily									
IVGID Recreation Pass	Restricted Access	Included in Rec Fee	Restricted Access	Included in Rec Fee	N/A	Restricted Access	Included in Rec Fee	N/A	
Adult	Restricted Access	\$16	Restricted Access	\$17	N/A	Restricted Access	\$18	N/A	
Child	Restricted Access	\$8	Restricted Access	\$9	N/A	Restricted Access	\$10	N/A	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Kayak Rack Rental									
Annual	Restricted Access	\$250	Restricted Access	\$275	N/A	Restricted Access	\$330	N/A	Raising 25% in FY26 and 20% in FY27 because historically rates have not increased much since original implementation and to align with our cost-recovery pyramid
Paddleboard Rack Rental									
Annual	Restricted Access	\$175	Restricted Access	\$193	N/A	Restricted Access	\$232	N/A	Raising 25% in FY26 and 20% in FY27 because historically rates have not increased much since original implementation and to align with our cost-recovery pyramid

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Watercraft Launch									
Round-Trip Ramp Use	Restricted Access	\$25	Restricted Access	\$26	N/A	Restricted Access	\$27	N/A	
One-way Ramp Use	Restricted Access	\$15	Restricted Access	\$16	N/A	Restricted Access	\$17	N/A	
Annual Pass	Restricted Access	\$250	Restricted Access	\$259	N/A	Restricted Access	\$269	N/A	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Group Picnic Area Rentals									
All Beaches AM/PM Mon-Thurs	Restricted Access	\$125	Restricted Access	\$130	N/A	Restricted Access	\$135	N/A	
All Beaches Daily Mon-Thurs	Restricted Access	\$180	Restricted Access	\$187	N/A	Restricted Access	\$194	N/A	
All Beaches AM/PM Fri-Sun	Restricted Access	\$180	Restricted Access	\$187	N/A	Restricted Access	\$194	N/A	
All Beaches Daily Fri-Sun	Restricted Access	\$290	Restricted Access	\$301	N/A	Restricted Access	\$312	N/A	
Preston Park Picnic AM/PM	\$125	\$80	\$130	\$104	N/A	\$135	\$108	N/A	
Preston Park Picnic Daily	\$185	\$130	\$192	\$154	N/A	\$199	\$160	N/A	
Village Green BBQ/Picnic AM/PM	\$100	\$75	\$104	\$84	N/A	\$108	\$87	N/A	
Village Green BBQ/Picnic Daily	\$125	\$100	\$130	\$104	N/A	\$135	\$108	N/A	
Incline Park #1 Picnic AM/PM	\$100	\$75	\$104	\$84	N/A	\$108	\$87	N/A	
Incline Park #1 Picnic Daily	\$125	\$100	\$130	\$104	N/A	\$135	\$108	N/A	
Rec Center BocceBall Courts - Hourly	\$30	\$25	\$32	\$26	N/A	\$34	\$28	N/A	
Rec Center Bocce AM/PM - per court	\$120	\$100	\$125	\$100	N/A	\$130	\$104	N/A	
Rec Center Bocce - All Day/All Courts	\$480	\$400	\$497	\$398	N/A	\$515	\$412	N/A	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Field Rentals									
Daily Fee	\$500	\$375	\$518	\$415	\$259	\$537	\$430	\$269	
Hourly	\$105	\$80	\$109	\$88	\$55	\$113	\$91	\$57	
Tournament Fee	N/A	N/A	\$200	\$200	N/A	\$207	\$166	N/A	
Local Non-Profit PartnerLeague Fee	N/A	N/A	N/A	N/A	\$3,000	N/A	N/A		

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Tennis/Pickleball Season Passes									
Adult Full Season Pass (18-59) Tennis	\$525	\$420	\$450	\$360	N/A	\$466	\$373	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products
Adult Full Season Pass (18-59) Pickleball	\$375	\$300	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product
Senior Full Season Pass (60-79)	\$450	\$365	\$300	\$240	N/A	\$311	\$249	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products
Senior Full Season Pass (60-79) Pickleball	\$260	\$205	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product
80+ Full Season Pass Tennis	\$100	FREE	\$114	FREE	N/A	\$118	\$95	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products and to align with child pass pricing
80+ Full Season Pass-Pickleball	\$100	FREE	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product

Attachment A- Proposed Park and Recreation Fees

Junior Full Season Pass (13-17) Tennis	\$295	\$235	\$240	\$192	N/A	\$249	\$200	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products
Junior Full Season Pass (13-17) Pickleball	\$205	\$120	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product
Family Full Season Pass	N/A	\$1,075	N/A	\$1,113	N/A	N/A	\$1,152	N/A	
After 12:30 pm Pass	N/A	N/A	\$180	\$144	N/A	\$187	\$150	N/A	
Child After 12:30pm Pass (12 & under)	\$110	FREE	\$114	FREE	N/A	\$118	\$95	N/A	
Monthly Pass	N/A	N/A	\$150	\$120	N/A	\$156	\$125	N/A	
Tennis/Pickleball Daily Drop-in									
Tennis Daily Drop-in - All Day	\$18	\$15	\$19	\$16	N/A	\$20	\$16	N/A	
Pickleball Daily Drop-in All Day	\$14	\$10	\$15	\$12	N/A	\$16	\$13	N/A	
Tennis Daily Drop-in - After 12:30 pm	\$9	\$7	\$10	\$8	N/A	\$11	\$9	N/A	
Junior Daily Drop-in (13-17) Before 12:30 pm	\$13	\$10	\$14	\$12	N/A	\$15	\$12	N/A	
Junior Daily Drop-in(13-17) Afer 12:30 pm	\$5	\$3	\$6	\$5	N/A	\$7	\$6	N/A	
Child Daily Drop-in (12 & Under After 12:30 PM)	\$3	Free	\$6	Free	N/A	\$7	Free	N/A	
80+ Daily Drop-in	\$5	Free	\$6	Free	N/A	\$7	Free	N/A	Alignment with 80+ Product

Attachment A- Proposed Park and Recreation Fees

Tennis/Pickleball Rentals									
T/P Center Deck Rental - Per Hour	\$100	\$75	\$104	\$84	\$52	\$108	\$87	\$54	
Tennis/Pickleball Single Court Rental after 1pm- Per Hour	\$35	\$25	\$37	\$30	\$19	\$39	\$32	\$20	
Pickleball Center Rental (15 courts per hour)	\$675	\$500	\$699	\$560	\$350	\$724	\$580	\$362	
Ball Machine Pass (PM)	\$150	\$115	\$156	\$125	\$78	\$162	\$130	\$81	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Rec Center Gymnasium Rental									
Daily	\$500	\$395	\$518	\$409	\$259	\$537	\$430	\$269	
Hourly	\$125	\$75	\$130	\$78	\$65	\$135	\$108	\$68	
Half Court Gymnasium Rental									
Daily	\$250	\$150	\$259	\$156	\$130	\$269	\$216	\$135	
Hourly	\$65	\$40	\$68	\$42	\$34	\$71	\$57	\$36	
Rec Center Back Yard/Deck Rental									
3.5 hour block	\$150	\$115	\$156	\$120	\$78	\$162	\$130	\$81	
Rec Center Group Fitness Room Rental									
After 1pm (for professionals)	\$75	\$55	\$78	\$57	\$39	\$81	\$65	\$41	
The Zone Programming Center Rental									
3.5 hour block	\$100	\$75	\$104	\$78	\$52	\$108	\$87	\$54	
Rec Center Pool Rental									
Hourly (4 lanes, shared)	\$100	\$75	\$104	\$78	\$52	\$108	\$87	\$54	
Single Lane Rental	\$30	\$30	\$40	\$32	\$20	\$42	\$34	\$21	Adding a non-IVGID rate

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
Rec Center Memberships									
Annual Single	\$723	\$543	\$749	\$600	N/A	\$776	\$621	N/A	
Annual Couple	\$1,195	\$897	\$1,237	\$990	N/A	\$1,281	\$1,025	N/A	
Annual Senior Single	\$689	\$506	\$714	\$572	N/A	\$739	\$592	N/A	
Annual Senior Couple	\$1,031	\$791	\$1,068	\$855	N/A	\$1,106	\$885	N/A	
Family	\$1,423	\$1,067	\$1,473	\$1,179	N/A	\$1,525	\$1,220	N/A	
Youth	\$408	\$307	\$423	\$339	N/A	\$438	\$351	N/A	
On Going Monthly Single	\$71	\$51	\$74	\$60	N/A	\$77	\$62	N/A	
On Going Monthly Couple	\$118	\$87	\$123	\$99	N/A	\$128	\$103	N/A	
On Going Monthly Senior Single	\$61	\$45	\$64	\$52	N/A	\$67	\$54	N/A	
On Going Monthly Senior Couple	\$102	\$76	\$106	\$85	N/A	\$110	\$88	N/A	
On Going Monthly Family	\$134	\$101	\$139	\$112	N/A	\$144	\$116	N/A	
On Going Monthly Youth	\$42	\$31	\$44	\$36	N/A	\$46	\$37	N/A	
6 month Single	\$385	\$289	\$399	\$320	N/A	\$413	\$331	N/A	
6 month Couple	\$636	\$476	\$659	\$528	N/A	\$683	\$547	N/A	
6 month Senior Single	\$352	\$264	\$365	\$292	N/A	\$378	\$303	N/A	
6 month Senior Couple	\$552	\$415	\$572	\$458	N/A	\$593	\$475	N/A	
6 month Family	\$725	\$543	\$751	\$601	N/A	\$778	\$623	N/A	
6 month Youth	\$227	\$170	\$235	\$188	N/A	\$244	\$196	N/A	
3 month Single	\$299	\$225	\$310	\$248	N/A	\$321	\$257	N/A	

Attachment A- Proposed Park and Recreation Fees

3 month Couple	\$521	\$391	\$540	\$432	N/A	\$559	\$448	N/A	
3 month Senior Single	\$291	\$218	\$302	\$242	N/A	\$313	\$251	N/A	
3 month Senior Couple	\$489	\$367	\$507	\$406	N/A	\$525	\$420	N/A	
3 month Family	\$599	\$449	\$620	\$496	N/A	\$642	\$514	N/A	
3 month Youth	\$218	\$164	\$226	\$181	N/A	\$234	\$188	N/A	
1 month Single	\$122	\$92	\$127	\$102	N/A	\$132	\$106	N/A	
1 month Couple	\$199	\$149	\$206	\$165	N/A	\$214	\$172	N/A	
1 month Single Senior	\$116	\$87	\$121	\$97	N/A	\$126	\$101	N/A	
1 month Senior Couple	\$194	\$146	\$201	\$161	N/A	\$209	\$168	N/A	
1 month Family	\$237	\$176	\$246	\$197	N/A	\$255	\$204	N/A	
1 month Youth	\$78	\$59	\$81	\$65	N/A	\$84	\$68	N/A	
1 week Single	\$59	\$44	\$62	\$50	N/A	\$65	\$52	N/A	
1 week Couple	\$98	\$74	\$102	\$82	N/A	\$106	\$85	N/A	
1 week Single Senior	\$46	\$36	\$48	\$39	N/A	\$50	\$40	N/A	
1 week Couple Senior	\$81	\$61	\$84	\$68	N/A	\$87	\$70	N/A	
1 week Family	\$118	\$89	\$123	\$99	N/A	\$128	\$103	N/A	
1 week Youth	\$32	\$24	\$34	\$28	N/A	\$36	\$29	N/A	
Rec Center Daily Drop-in									
Adult Daily	\$20	\$15	\$21	\$17	N/A	\$22	\$18	N/A	
Senior Daily	\$17	\$13	\$18	\$15	N/A	\$19	\$16	N/A	
Youth Daily	\$10	\$7	\$11	\$9	N/A	\$12	\$10	N/A	
Totally Active Rate	\$5	\$5	\$6	\$5	N/A	\$7	\$6	N/A	
Corporate Memberships									
Annual Single	\$615	\$462	\$637	\$510	N/A	\$660	\$528	N/A	
Annual Couple	\$1,016	\$762	\$1,052	\$842	N/A	\$1,089	\$872	N/A	
Annual Senior Single	\$586	\$430	\$607	\$486	N/A	\$629	\$504	N/A	

Attachment A- Proposed Park and Recreation Fees

Annual Senior Couple	\$876	\$672	\$907	\$726	N/A	\$939	\$752	N/A	
Family	\$1,210	\$907	\$1,253	\$1,003	N/A	\$1,297	\$1,038	N/A	
Youth	\$347	\$261	\$360	\$288	N/A	\$373	\$299	N/A	
On Going Monthly Single	\$62	\$45	\$65	\$52	N/A	\$68	\$55	N/A	
On Going Monthly Couple	\$104	\$77	\$108	\$87	N/A	\$112	\$90	N/A	
On Going Monthly Senior Single	\$54	\$39	\$56	\$45	N/A	\$58	\$47	N/A	
On Going Monthly Senior Couple	\$89	\$66	\$93	\$75	N/A	\$97	\$78	N/A	
On Going Monthly Family	\$117	\$88	\$122	\$98	N/A	\$127	\$102	N/A	
On Going Monthly Youth	\$37	\$27	\$39	\$32	N/A	\$41	\$33	N/A	
6 month Single	\$327	\$246	\$339	\$272	N/A	\$351	\$281	N/A	
6 month Couple	\$541	\$405	\$560	\$448	N/A	\$580	\$464	N/A	
6 month Senior Single	\$299	\$224	\$310	\$248	N/A	\$321	\$257	N/A	
6 month Senior Couple	\$469	\$353	\$486	\$389	N/A	\$504	\$404	N/A	
6 month Family	\$616	\$462	\$638	\$511	N/A	\$661	\$529	N/A	
6 month Youth	\$193	\$145	\$200	\$160	N/A	\$207	\$166	N/A	
3 month Single	\$233	\$174	\$242	\$194	N/A	\$251	\$201	N/A	
3 month Couple	\$387	\$290	\$401	\$321	N/A	\$416	\$333	N/A	
3 month Senior Single	\$225	\$168	\$233	\$187	N/A	\$242	\$194	N/A	
3 month Senior Couple	\$362	\$271	\$375	\$300	N/A	\$389	\$312	N/A	
3 month Family	\$442	\$333	\$458	\$367	N/A	\$475	\$380	N/A	
3 month Youth	\$117	\$133	\$122	\$98	N/A	\$127	\$102	N/A	

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RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation or Beach Facility Fees are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions, and for the determination of pricing new programs.

2.0 Definitions – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.

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- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

3.0 Community Services Pricing

The District operates recreational facilities, venues, services and programs. To support the Community Services facilities, venues, services, and programs, the District establishes, through the annual budget process, a Recreation Facility Fee assessed on parcels and/or dwelling units within the District.

Pricing for IVGID Picture Pass holders and others is defined as follows:

3.1 Others (Non IVGID Picture Pass holders):

3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.

3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.

3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

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utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the IVGID Picture Pass-holder rate).

3.2 Guests:

3.2.1 Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to venues, or program.

3.2.2 Where Guest Rates are established, the Guest must be accompanied by an IVGID Picture-Pass holder.

3.3 IVGID Picture Pass holders:

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee assessed.

Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process is insufficient to cover the cost of annual Capital Costs and Debt Costs).

3.4 Discounts

3.4.1 Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at

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no less than the Direct Costs of providing venue access/ rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

3.5 Venue-Specific Pricing

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services, provided the venue is able to achieve overall financial results consistent with the net income targets established through the annual budget process. Such modifications may include, but are not limited to:

3.5.1 Golf Course Fees

- 3.5.1.1 Fees charged to IVGID Picture-pass holders their guests and others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.
- 3.5.1.2 Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.
- 3.5.1.3 Management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets.

3.5.2 Chateau & Aspen Grove Rentals / Special Events

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities

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Enterprise Fund established through the budget process.

- 3.5.2.2 Rental fees for use of facilities by non-IVGID Picture Pass holders will take into account the historical utilization rates and incorporate a mark-up required to achieve overall cost-recovery targets.
- 3.5.2.3 Rentals provided to IVGID Picture-Pass holders will incorporate discounts, as appropriate.
- 3.5.2.4 Fees charged for catered (Food and Beverage service) events will be set to cover the Full-Cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 3.5.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

3.5.3 Ski

- 3.5.3.1 Rates charged to non-IVGID Picture Pass holders for daily tickets and season passes will be set so as to remain competitive within the market.
- 3.5.3.2 Rates charged to non-IVGID Picture Pass holders for daily tickets shall be no less than the Full-Cost of access to the ski venue.
- 3.5.3.3 Rates charged to IVGID Picture Pass holders for daily tickets and season passes shall be set at a discount – to the extent that revenues from tickets and passes are sufficient to meet overall net revenue targets for the season.
- 3.5.3.4 Rates charged may vary based on peak periods, day of the week, and full-day versus half-day passes.
- 3.5.3.5 The Ski Rental Shop and Ski Lessons operate as Profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

3.5.4 Parks, Recreation, and Tennis Center

- 3.5.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are community amenities open to residents, guests and visitors.

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Program pricing is based on industry-standard “Cost-Recovery Pyramid” which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

- 3.5.4.2 Programs and memberships are provided to IVGID Picture-Pass holders at a discount.
- 3.5.4.3 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 3.5.4.4 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

4.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District establishes, through the annual budget process, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 4.1.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 4.1.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 4.1.3 The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.
- 4.1.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

5.0 Administration of Community Services and Beach Pricing Policy

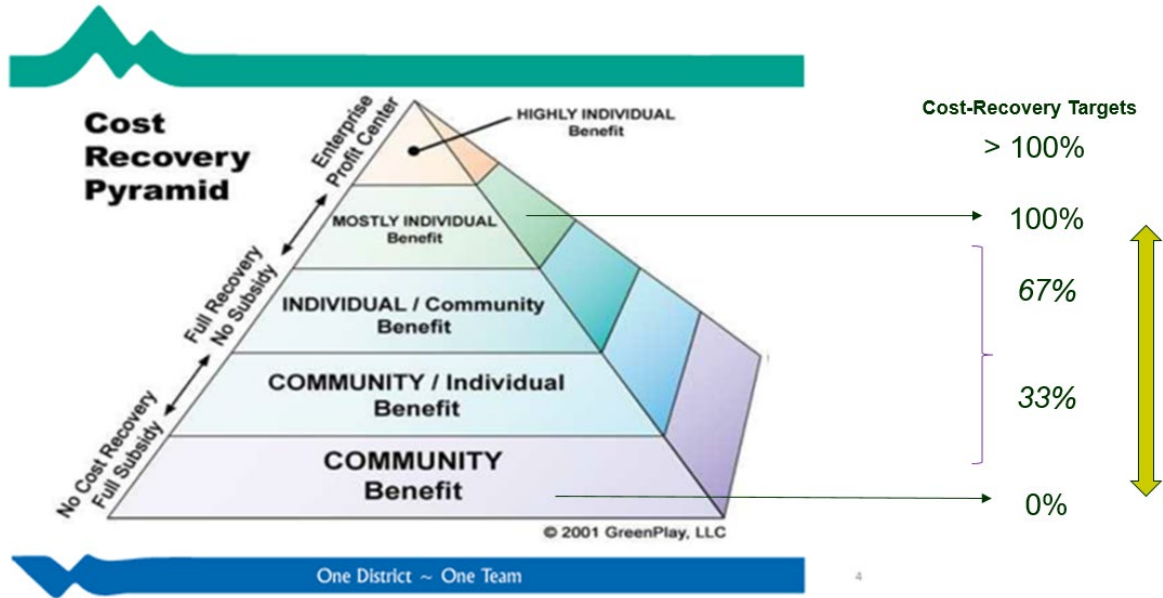
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

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- 5.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:
 - 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
 - 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
 - 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
 - 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services Practice 6.2.0

Appendix A Cost-Recovery Pyramid Recreation and Community Programs



MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, District General Manager

FROM: Mike Bandelin, Diamond Peak Ski Resort General Manager, Kate Nelson, Director of Public Works

SUBJECT: Capital Improvement Project Workshop; for Discussion and Possible Direction Regarding Project Priorities and Associated Facility Fee (for possible action). (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin and Director of Public Works Kate Nelson)

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES **Board Policies:** 8.1.0 Capitalization of Fixed Assets; 12.1.0 Capital Planning Multi-Year Planning; 13.1.0 Capital Planning Project Budgeting; 13.2.0 Capital Planning Capital Expenditures

LONG RANGE PRINCIPLE #3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

DATE: February 26, 2025

I. RECOMMENDATION

II. BACKGROUND

The purpose of tonight's discussion is to provide a District-wide update on the Five-Year Capital Improvement Plan (CIP) for Fiscal Year (FY) 2024/25 (Attachment A), incorporating feedback from the Board at the January 29th meeting (Item G.5). As Staff continues to develop the strategic plan for upcoming projects, guidance and approval from the Board is sought, in alignment with Board Policies 8.1.0 Capitalization of Fixed Assets, 12.1.0 Capital Planning Multi-Year Planning Policy, 13.1.0 Capital Project Budgeting, and 13.2.0 Capital Planning Capital Expenditures (Attachment B).

The primary focus of tonight's discussion will be the Community Services Fund Year 1 CIP. Staff has reviewed the proposed projects, and the updated spreadsheet reflects the "project type" as outlined in Board Policy 12.1.3.1 Capital Planning Multi-Year Planning Policy, to aid in the prioritization process. Staff will propose examples of different priority project lists within the Community Services Fund as well as the associated funding required.

At the next Board CIP Workshop, Staff will present the updated Five-Year CIP, including various funding models that align with the Board's financial goals and community priorities, and during the Board meetings in March, the community service operation budget will be reviewed, with the Board determining the appropriate funding mechanism for both operational and capital projects moving forward.

III. BID RESULTS

IV. FINANCIAL IMPACT AND BUDGET

Staff will return to the Board at a future CIP and Operating Budget Workshop to further refine the CIP, present the operating budgets for each fund, and explore potential funding strategies, including any necessary adjustments to facility fees, while ensuring alignment with both the Board's financial goals and community priorities for the upcoming fiscal year and beyond.

V. ALTERNATIVES

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

VIII. ATTACHMENTS

1. Attachment A_5-Yr CIP Funds ALL_updated_02202025
2. Attachment B_Board Policies

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
General Fund															
Acct/IT															
	Rolling Stock	Fleet	48,000	48,000	-	-	45,000	45,000	-	-	-	-	93,000	93,000	F - Rolling Stock
	POS System Improvements	IT	-	TBD	-	TBD	-	TBD	-	-	-	-	-	-	A - Major Projects - New Initiatives
	Total Acct/IT		48,000	48,000	-	-	45,000	45,000	-	-	-	-	93,000	93,000	
General & Admin															
	Pavement Maintenance	PW	-	24,500	-	5,000	-	5,500	-	6,000	-	33,000	-	41,000	H - Capital Maintenance - Expense
	New Administration Services Building	PW	-	-	TBD	-	TBD	-	-	-	-	-	TBD	-	A - Major Projects - New Initiatives
	Total General & Admin		-	24,500	-	5,000	-	5,500	-	6,000	-	33,000	-	41,000	
Parks															
	Rolling Stock	Fleet	70,000	70,000	132,000	132,000	130,000	130,000	186,000	186,000	230,000	230,000	748,000	748,000	F - Rolling Stock
	Pavement Maintenance	PW	50,000	13,500	30,000	52,500	28,000	31,000	58,000	29,000	-	61,500	166,000	187,500	H - Capital Maintenance - Expense
	IVGID Community Dog Park	PW	-	-	-	-	-	-	-	-	-	-	-	-	A - Major Projects - New Initiatives
	Bike Park	PW	-	200,000	-	-	-	-	-	-	-	-	-	200,000	D - Capital Improvement - New Initiative
	Preston Field Retaining Wall Replacement (600 LF)	PW	-	-	500,000	-	-	1,000,000	-	-	-	-	500,000	1,000,000	D - Capital Improvement - Existing Facilities
	Skate Park Enhancement	PW	500,000	500,000	-	-	-	-	-	-	-	-	500,000	500,000	D - Capital Improvement - Existing Facilities
	Ridgeline Fields at Incline Park Bleacher Replacement	PW	-	75,000	75,000	-	-	-	-	-	-	-	75,000	75,000	D - Capital Improvement - Existing Facilities
	Replace 2 Playgrounds - Preston (2-5 and 5-12)	PW	500,000	-	-	600,000	-	-	-	-	-	-	500,000	600,000	E - Capital Maintenance
	Aspen Grove and Village Green Assessment	PW	-	50,000	-	-	-	-	-	-	-	-	-	50,000	D - Capital Improvement - Existing Facilities
	Aspen Grove Update	PW	-	-	-	250,000	-	-	-	-	-	-	-	250,000	D - Capital Improvement - Existing Facilities
	Total Parks		1,120,000	908,500	737,000	1,034,500	158,000	1,161,000	244,000	215,000	230,000	291,500	2,489,000	3,610,500	
	Total General Fund		1,168,000	981,000	737,000	1,039,500	203,000	1,211,500	244,000	221,000	230,000	324,500	2,582,000	3,744,500	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Utilities															
PW Shared															
	Rolling Stock	Fleet	800,000	800,000	148,000	148,000	603,000	603,000	375,000	375,000	1,133,000	1,133,000	3,059,000	3,059,000	F - Rolling Stock
	Pavement Maintenance	PW	-	66,500	-	14,000	-	15,000	-	15,500	-	16,500	-	127,500	H - Capital Maintenance - Expense
	Replace Public Works Front Security Gate	PW	-	-	-	-	80,000	80,000	-	-	-	-	80,000	80,000	D - Capital Improvement - Existing Facilities
	Building B Replacement	PW	-	-	-	-	-	50,000	-	250,000	-	-	-	300,000	D - Capital Improvement - Existing Facilities
	Pavement Reservoir 3-1 WPS 4-2/5-1	PW	200,000	270,000	-	-	-	-	-	-	-	-	200,000	270,000	D - Capital Improvement - Existing Facilities
	Utilities System and Plant Control Upgrade (SCADA)	PW	1,250,000	1,250,000	-	750,000	-	-	-	-	-	-	1,250,000	2,000,000	D - Capital Improvement - Existing Facilities
	HHW Prefab Chemical Storage Bldg.	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	PW Building Entrance Walkway	PW	-	-	-	100,000	750,000	-	-	-	-	-	-	850,000	D - Capital Improvement - Existing Facilities
	PW Upper Parking Lot Reconstruction & BMPs		-	-	-	-	-	-	-	400,000	-	-	-	400,000	D - Capital Improvement - Existing Facilities
	Total Shared PW		2,250,000	2,386,500	148,000	1,012,000	683,000	1,498,000	375,000	1,040,500	1,133,000	1,149,500	4,589,000	7,086,500	
Water															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	-	-	-	-	F - Rolling Stock
	Pavement Maintenance	PW	-	13,000	-	13,500	-	39,000	-	15,500	-	64,000	-	145,000	H - Capital Maintenance - Expense
	Watermain Replacement - Future	PW	1,200,000	1,200,000	1,200,000	1,500,000	1,200,000	1,750,000	1,200,000	2,000,000	-	-	4,800,000	6,450,000	D - Capital Improvement - Existing Facilities
	Watermain Replacement - Ponderosa Ranch Rd.	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	R6-1 Tank Road Construction	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	Burnt Cedar Water Disinfection Plant Improvements	PW	500,000	-	500,000	750,000	500,000	-	-	-	-	-	1,500,000	750,000	E - Capital Maintenance
	LIMSs Software	PW	-	-	70,000	-	-	70,000	-	-	-	-	70,000	70,000	G - Equipment & Software
	WPS Generator Fuel Tank Protection	PW	-	-	-	-	75,000	-	-	-	-	75,000	75,000	75,000	H - Capital Maintenance - Expense
	R2-1 Reservoir Roof Replacement	PW	-	-	-	-	340,000	-	-	-	-	340,000	340,000	340,000	D - Capital Improvement - Existing Facilities
	R-2 Interior Tank Rehabilitation	PW	-	-	-	-	150,000	-	-	-	-	150,000	150,000	150,000	D - Capital Improvement - Existing Facilities
	Crystal Bay Water Reservoir Replacement	PW	-	-	-	-	-	125,000	-	1,500,000	-	-	-	1,625,000	A - Major Projects - New Initiatives
	Crystal Bay Water Reservoir Feasibility Study	PW	75,000	75,000	-	-	-	-	-	-	-	-	75,000	75,000	A - Major Projects - New Initiatives
	Fire Hydrant Replacement Project	PW	270,000	270,000	280,000	280,000	290,000	290,000	-	-	-	-	840,000	840,000	D - Capital Improvement - Existing Facilities
	BCWDP Emergency Generator Fuel Tank	PW	375,000	400,000	125,000	125,000	-	-	-	-	-	-	500,000	525,000	D - Capital Improvement - Existing Facilities
	Booster Pump Sta. Evaluation & Design	PW	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	-	200,000	200,000	D - Capital Improvement - Existing Facilities
	Booster Pump Sta. Improvements	PW	-	-	280,000	280,000	290,000	290,000	300,000	300,000	-	-	870,000	870,000	D - Capital Improvement - Existing Facilities
	Total Water		2,470,000	2,008,000	2,505,000	2,998,500	2,895,000	2,614,000	1,550,000	3,865,500	-	629,000	9,420,000	12,115,000	
Sewer															
	Rolling Stock	Fleet	-	-	190,000	190,000	-	-	-	-	-	-	190,000	190,000	F - Rolling Stock
	Pavement Maintenance	PW	-	7,000	-	12,000	-	7,500	-	34,500	-	8,500	-	69,500	H - Capital Maintenance - Expense
	Effluent Pipeline Project	PW	14,500,000	23,000,000	10,000,000	1,500,000	-	-	-	-	-	-	24,500,000	24,500,000	B - Major Projects - Existing Facilities
	WRRF Biosolids Bins	PW	-	-	100,000	-	-	-	-	-	-	100,000	100,000	100,000	D - Capital Improvement - Existing Facilities
	Sewer Pumping Station 14 Improvements	PW	-	-	-	-	120,000	120,000	440,000	440,000	-	-	560,000	560,000	E - Capital Maintenance
	Sewer Main Rehabilitation	PW	100,000	100,000	500,000	500,000	300,000	300,000	-	100,000	-	500,000	900,000	1,500,000	E - Capital Maintenance
	SPS#1 Pump Station & Generator Bldg. Roof Replacement	PW	-	-	255,000	255,000	-	-	-	-	-	-	255,000	255,000	D - Capital Improvement - Existing Facilities
	Aeration Basin Upgrades and Lining	PW	-	-	-	3,800,000	-	1,500,000	-	-	-	-	-	5,300,000	D - Capital Improvement - Existing Facilities
	SPS - 16 Surge Protection BDR & Improvements	PW	150,000	150,000	700,000	700,000	-	-	-	-	-	-	850,000	850,000	D - Capital Improvement - Existing Facilities
	Headworks Design and Improvements	PW	-	-	80,000	80,000	700,000	700,000	-	-	-	-	780,000	780,000	D - Capital Improvement - Existing Facilities
	Sludge Holding Tanks	PW	-	-	-	-	-	-	350,000	350,000	-	-	350,000	350,000	D - Capital Improvement - Existing Facilities
	Sludge Dewatering Improvements	PW	-	-	-	-	-	-	-	1,650,000	-	-	-	1,650,000	D - Capital Improvement - Existing Facilities
	SPS - 13 Generator	PW	-	80,000	-	-	-	-	-	-	-	-	-	80,000	D - Capital Improvement - Existing Facilities
	Sewer Pump Sta. Evaluation & Design	PW	-	-	-	-	-	-	50,000	50,000	50,000	50,000	100,000	100,000	D - Capital Improvement - Existing Facilities
	Sewer Pump Sta. Improvements	PW	-	-	-	-	-	-	-	-	-	500,000	-	500,000	D - Capital Improvement - Existing Facilities
	Total Sewer		14,750,000	23,337,000	11,825,000	7,037,000	1,120,000	2,627,500	840,000	2,624,500	50,000	1,158,500	28,585,000	36,784,500	
	Total Utilities		19,470,000	27,731,500	14,478,000	11,047,500	4,698,000	6,739,500	2,765,000	7,530,500	1,183,000	2,937,000	42,594,000	55,986,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Internal Service															
Fleet															
	Rolling Stock	Fleet	-	-	42,000	42,000	-	-	20,000	20,000	-	-	62,000	62,000	F - Rolling Stock
	Total Fleet		-	-	42,000	42,000	-	-	20,000	20,000	-	-	62,000	62,000	
Buildings															
	Rolling Stock	Fleet	-	-	42,000	42,000	-	-	42,000	42,000	-	-	84,000	84,000	F - Rolling Stock
	Total Buildings		-	-	42,000	42,000	-	-	42,000	42,000	-	-	84,000	84,000	
	Total Internal Service		-	-	84,000	84,000	-	-	62,000	62,000	-	-	146,000	146,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Community Services															
Championship Golf															
	Rolling Stock	Fleet	59,000	179,000	146,000	146,000	148,000	148,000	400,500	400,500	215,500	215,500	969,000	969,000	F - Rolling Stock
	Pavement Maintenance	PW	-	46,000	-	47,000	-	339,000	-	51,000	-	52,000	-	535,000	H - Capital Maintenance - Expense
	Cart Path Replacement - Champ Course	PW	187,500	1,500,000	55,000	1,500,000	-	-	55,000	-	-	-	297,500	3,000,000	B - Major Projects - Existing Facilities
	Chateau Porte Cochere Repair & Chateau Siding Replacement	PW	-	625,000	-	625,000	-	-	-	-	-	-	-	1,250,000	D - Capital Improvement - Existing Facilities
	Parking Lot Reconstruction - Champ Course	PW	-	10,000	615,000	-	-	1,350,000	-	-	-	-	615,000	1,360,000	H - Capital Maintenance - Expense
	Championship Course Bunker Lining and Sand Replacement	Golf	180,000	15,000	185,000	180,000	190,000	190,000	195,000	195,000	-	-	750,000	580,000	E - Capital Maintenance
	Championship Golf Course Electric Cart Fleet and GPS	Golf	-	-	-	-	-	-	620,000	800,000	-	-	620,000	800,000	A - Major Projects - New Initiatives
	Practice Green Expansion	Golf	-	-	-	-	35,000	35,000	190,000	190,000	-	-	225,000	225,000	D - Capital Improvement - Existing Facilities
	Driving Range Nets	Golf	-	-	-	-	110,000	110,000	-	-	-	-	110,000	110,000	H - Capital Maintenance - Expense
	Cart Barn Roof Replacement	Golf	-	-	-	-	-	100,000	-	-	-	-	-	100,000	D - Capital Improvement - Existing Facilities
	Material Storage Bins	Golf	-	-	-	-	-	-	275,000	-	-	275,000	275,000	275,000	H - Capital Maintenance - Expense
	Total Championship Golf		426,500	2,375,000	1,001,000	2,498,000	483,000	2,272,000	1,735,500	1,636,500	215,500	542,500	3,861,500	9,204,000	
Mountain Golf															
	Rolling Stock	Fleet	162,500	162,500	185,500	185,500	108,000	108,000	-	-	88,000	88,000	544,000	544,000	F - Rolling Stock
	Pavement Maintenance	PW	-	50,500	-	20,000	-	49,000	-	21,500	-	118,000	-	259,000	H - Capital Maintenance - Expense
	Parking Lot Reconstruction - Mt. Course	PW	-	-	-	-	-	-	-	550,000	-	-	-	-	H - Capital Maintenance - Expense
	Maintenance Building Replacement	PW	-	-	-	-	-	-	-	250,000	-	2,000,000	-	2,250,000	B - Major Projects - Existing Facilities
	Mt Course Fuel Tank Replacement	PW	100,000	100,000	500,000	500,000	-	-	1,000,000	-	-	-	1,600,000	600,000	D - Capital Improvement - Existing Facilities
	Wash Pad Improvements	PW	-	-	100,000	-	-	-	-	-	-	100,000	100,000	100,000	H - Capital Maintenance - Expense
	Total Mountain Golf		262,500	313,000	785,500	705,500	108,000	157,000	1,000,000	821,500	88,000	2,306,000	2,244,000	3,753,000	
Facilities															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	65,000	65,000	65,000	65,000	F - Rolling Stock
	Total Facilities										65,000	65,000	65,000	65,000	
Ski															
	Fleet - Rolling Stock Vehicles and Equipment	Fleet	462,000	400,000	20,000	195,000	898,000	898,000	50,000	50,000	694,000	694,000	2,124,000	2,237,000	F - Rolling Stock
	Pavement Maintenance	PW	-	150,000	-	50,000	-	145,000	-	190,000	-	60,000	-	595,000	H - Capital Maintenance - Expense
	Asphalt - Ski Way & DP Parking Lot Reconstruction	PW	-	20,000	480,000	-	6,500,000	3,500,000	-	3,000,000	-	-	6,980,000	6,520,000	B - Major Projects - Existing Facilities
	Facility - Replace 1966 Ski Lodge Electrical Equipment	PW	-	175,000	-	-	-	-	-	-	-	-	-	175,000	D - Capital Improvement - Existing Facilities
	Facility - Install Compliant Main Lodge Grease Interceptor	PW	300,000	400,000	-	-	-	-	-	-	-	-	300,000	400,000	D - Capital Improvement - Existing Facilities
	Facility - Replace 1993 - 6,250 Gallon Fuel Storage Tank	PW	750,000	-	-	950,000	-	-	-	-	-	-	750,000	950,000	D - Capital Improvement - Existing Facilities
	Facility - Replace Snowflake Lodge - Needs Assessment	Ski	-	-	-	-	6,000,000	TBD	-	-	-	-	6,000,000	-	G - Equipment & Software
	Facility - Replace 1986 Loft Bar Refrigeration Unit	F&B	-	-	-	120,000	-	-	-	-	-	-	-	120,000	D - Capital Improvement - Existing Facilities
	Ski Lift Maintenance and Improvements - Crystal Express	Ski	-	-	250,000	250,000	-	-	500,000	500,000	-	-	750,000	750,000	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Lakeview	Ski	150,000	-	-	-	210,000	210,000	-	-	-	-	360,000	210,000	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Lodgepole	Ski	205,000	80,000	-	-	-	-	200,000	200,000	-	-	405,000	280,000	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Red Fox	Ski	-	-	-	-	-	-	-	-	-	-	-	-	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - Ridge	Ski	-	-	-	-	-	-	-	-	-	-	-	-	E - Capital Maintenance
	Ski Lift Maintenance and Improvements - School House	Ski	-	-	-	-	-	-	-	750,000	-	-	-	750,000	E - Capital Maintenance
	Snowmaking Infrastructure Maintenance and Improvements	Ski	-	170,000	200,000	150,000	-	150,000	-	150,000	-	-	200,000	620,000	G - Equipment & Software
	Total Ski		1,867,000	1,395,000	950,000	1,715,000	13,608,000	4,903,000	750,000	4,840,000	694,000	754,000	17,869,000	13,607,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Tennis															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	-	-	-	-	F - Rolling Stock
	Pavement Maintenance	PW	-	31,000	-	5,000	-	5,000	-	22,000	-	5,500	-	68,500	H - Capital Maintenance - Expense
	Reconstruct Tennis Courts 5 -7	PW	2,700,000	2,700,000	-	-	-	-	-	-	-	-	2,700,000	2,700,000	B - Major Projects - Existing Facilities
	Reconstruct Tennis Courts 3-4	PW	-	-	2,000,000	2,000,000	-	-	-	-	-	-	2,000,000	2,000,000	B - Major Projects - Existing Facilities
	Reconstruct Tennis Courts 1-2	PW	-	-	-	-	2,000,000	2,000,000	-	-	-	-	2,000,000	2,000,000	B - Major Projects - Existing Facilities
	Rec Center & Tennis Parking Lot Reconstruction & BMPs	PW	-	-	725,000	725,000	-	-	-	-	-	-	725,000	725,000	B - Major Projects - Existing Facilities
	Total Tennis		2,700,000	2,731,000	2,725,000	2,730,000	2,000,000	2,005,000	-	22,000	-	5,500	7,425,000	7,493,500	
Rec Center															
	Rolling Stock	Fleet	50,000	50,000	85,000	85,000	-	-	-	-	-	-	135,000	135,000	F - Rolling Stock
	Pavement Maintenance, Recreation Center Area	PW	40,000	10,500	20,000	11,000	-	11,500	-	21,500	-	12,000	60,000	66,500	H - Capital Maintenance - Expense
	Rec Center Exterior Wall Waterproofing & French Drain	PW	77,000	77,000	-	-	-	-	-	-	-	-	77,000	77,000	D - Capital Improvement - Existing Facilities
	Rec Center & Tennis Parking Lot Reconstruction & BMPs	PW	-	-	725,000	725,000	-	-	-	-	-	-	725,000	725,000	E - Capital Maintenance
	Rec Center HVAC Replacement	PW	1,035,000	2,035,000	-	-	-	-	-	-	-	-	1,035,000	2,035,000	B - Major Projects - Existing Facilities
	Exterior Stairway at Rec Center	PW	-	300,000	-	-	-	-	-	-	-	-	-	300,000	B - Major Projects - Existing Facilities
	Total Rec Center		1,202,000	2,472,500	830,000	821,000	-	11,500	-	21,500	-	12,000	2,032,000	3,338,500	
Community Services Shared															
	Rolling Stock	Fleet	-	-	67,000	67,000	-	-	-	-	-	-	67,000	67,000	F - Rolling Stock
	Total Community Services Shared		-	-	67,000	67,000	-	-	-	-	-	-	67,000	67,000	
	Total Community Services		6,458,000	9,286,500	6,358,500	8,536,500	16,199,000	9,348,500	3,485,500	7,341,500	1,062,500	3,685,000	33,563,500	37,528,000	

5-Year CIP Summary Report

Fund	Project Title	Dept	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Update FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Planned 5-YR Total	Updated 5-Yr Total	Project Type Policy 12.1.3.1
Beaches															
	Rolling Stock	Fleet	-	-	-	-	-	-	-	-	56,000	56,000	56,000	56,000	F - Rolling Stock
	Pavement Maintenance	PW	65,000	19,500	19,000	21,000	20,000	22,000	77,000	23,500	-	48,000	181,000	134,000	H - Capital Maintenance - Expense
	Incline Beach Facility Replacement	PW	-	11,000,000	-	-	-	-	-	-	-	-	-	11,000,000	B - Major Projects - Existing Facilities
	Ski Beach Boat Ramp Improvement Project	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	Ski Beach Bridge Replacement	PW	-	350,000	-	-	-	-	-	-	-	-	-	350,000	D - Capital Improvement - Existing Facilities
	Burnt Cedar Beach Eastern Stormwater Improvements	PW	190,000	-	-	190,000	-	-	-	-	-	-	190,000	190,000	D - Capital Improvement - Existing Facilities
	Beach Access Improvements	PW	-	-	-	-	-	-	-	-	-	-	-	-	D - Capital Improvement - Existing Facilities
	Reconstruct Pavement - Ski Beach	PW	-	-	-	-	-	350,000	365,000	-	-	-	350,000	365,000	E - Capital Maintenance
	Reconstruct Pavement - Burnt Cedar Beach	PW	-	-	-	-	835,000	-	-	-	-	-	835,000	-	E - Capital Maintenance
	Replace Stairs at BC Pool	PW	-	-	-	250,000	-	-	-	-	-	-	-	250,000	E - Capital Maintenance
	Ski Beach New Entrance Kiosk	PW	-	-	50,000	100,000	-	-	-	-	-	-	50,000	100,000	D - Capital Improvement - Existing Facilities
	Burnt Cedar Beach New Entrance Kiosk	PW	-	-	-	-	-	100,000	-	-	-	-	-	100,000	D - Capital Improvement - Existing Facilities
	Replace Playgrounds Equipment - Incline Beach	Parks	400,000	-	200,000	500,000	-	-	-	-	-	-	600,000	500,000	E - Capital Maintenance
	Replace Playground Equipment - Burnt Cedar	Parks	-	-	-	200,000	-	500,000	-	-	-	-	-	700,000	E - Capital Maintenance
	Total Beaches		655,000	11,369,500	269,000	1,261,000	855,000	622,000	427,000	388,500	56,000	104,000	2,262,000	13,745,000	

Multi-Year CIP Totals

Fund	Planned FY 2025-26	Updated FY 2025-26	Planned FY 2026-27	Updated FY 2026-27	Planned FY 2027-28	Updated FY 2027-28	Planned FY 2028-29	Updated FY 2028-29	Planned FY 2029-30	Updated FY 2029-30	Five Year Total	Updated Five Year Total
General Fund	1,168,000	981,000	737,000	1,039,500	203,000	1,211,500	244,000	221,000	230,000	324,500	2,582,000	3,744,500
Utilities	19,470,000	27,731,500	14,478,000	11,047,500	4,698,000	6,739,500	2,765,000	7,530,500	1,183,000	2,937,000	42,594,000	55,586,000
Internal Service	-	-	84,000	84,000	-	-	62,000	62,000	-	-	146,000	146,000
Community Services	6,458,000	9,286,500	6,358,500	8,536,500	16,199,000	9,348,500	3,485,500	7,341,500	1,062,500	3,685,000	33,563,500	37,528,000
Beaches	655,000	11,369,500	269,000	1,261,000	855,000	622,000	427,000	388,500	56,000	104,000	2,262,000	13,745,000
Grand Total	27,751,000	49,368,500	21,926,500	21,968,500	21,955,000	17,921,500	6,983,500	15,543,500	2,531,500	7,050,500	81,147,500	110,749,500



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

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

Policy. Capital assets include land, improvements to land, water rights, easements, buildings, building improvements, vehicles, machinery, equipment, right to use, infrastructure, construction in process (CIP), and all other tangible or intangible assets that are used in District operations that have initial useful lives of three years or more and meet defined capitalization thresholds.

1.0 Classification of Capital Assets. The District classifies capital assets in the following groups for financial reporting:

- Land
- Buildings and structures
- Venue Improvements
- Service Infrastructure
- Equipment and Vehicles
- Right to Use
- Construction in progress

2.0 Capitalization Thresholds. The District's capitalization threshold shall be as follows:

<u>ASSET CLASS</u>	<u>CAPITALIZATION THRESHOLD</u>
Land.....	All
Right to Use.....	All
Building and Structures	\$25,000
Venue Improvements	\$10,000
Service Infrastructure.....	\$ 25,000
Equipment and Vehicles.....	\$ 10,000

2.1 Capitalization thresholds are typically to be applied to individual items. Thresholds may be applied to a network or group of items when:

- 1) Similar types of assets are grouped together as a class (example: golf carts when they are components of a fleet; banquet facility furnishing)
- 2) The items represent components of a system or network



Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

(components of a computer/telephone network; snow-making system)

In cases where any asset is established to be a group of items, rather than being capitalized individually, the District will document justification to support the grouping of the assets.

3.0 Cost Basis. Capital assets purchased by the District are recorded at cost, and shall include purchase price, constructions cost, value of donated goods and/or services, and ancillary charges.

3.1 Ancillary charges mean incidental costs necessary to place a capital asset into its intended location, condition, or use. Examples include title fees, attorney or architect fees, freight charges, taxes, and site preparation costs. Ancillary charges are capitalized in addition to the purchase price and/or construction cost of capital assets.

3.2 Capital assets donated to the District are recorded at fair value on the date accepted.

4.0 Useful Life of Capital Assets. Assets should only be capitalized if they have an estimated useful life of three years or more.

4.1 Capital assets are depreciated using the straight-line method over the following estimated useful life:

<u>Asset Class</u>	<u>Years</u>
Building and Structures	10-40
Venue Improvements	10-25
Service Infrastructure	5-40
Equipment and Vehicles	3-20

Note: The Accounting Division will maintain Schedule of Useful Life for specific assets.



Accounting, Auditing and Financial Reporting
Capitalization of Fixed Assets
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(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

5.0 Criteria for Capitalization of Fixed Assets

- 5.1. Capital projects will be capitalized if they meet one of the following criteria:
- 1) The project is creating a new asset for the District
 - 2) The project extends the useful life of an asset beyond what was originally established as the estimated useful life for that asset, and/or
 - 3) Significantly increases the service capacity of the asset
- 5.2 Right to Use assets represent leased equipment and will be capitalized using the current value of all future lease payments per GASB 87. If the lease does not have a stated interest rate to determine current value with, an imputed rate will be determined by other similar leases.
- 5.3 Expenditures that simply maintain a given level of service or repair an item to its intended function should be expensed.
- 5.4 Three major categories of costs subsequent to original construction or acquisition are incurred relative to capital assets:
- 1) Capital Improvements - an improvement is the substitution of a better component for which possesses superior performance capabilities, whereas a replacement is the substitution of a similar component.
 - 2) Capital Replacement - a replacement, which is a substitution of a component of the asset with one of similar quality is to be expensed. On rare occasions, a replacement can be considered improvements and be capitalized if it meets criteria for capitalization (5.1).
 - 3) Capital Maintenance - activities budgeted as capital projects will be expensed as repair and maintenance expenses if they meet one of the following criteria:



Accounting, Auditing and Financial Reporting Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

- a. The activity is performed on a regular and recurring basis to keep the District's assets in their normal operating condition over the course of the originally established useful life.
- b. The project represents a repair activity that restores an asset to its original function.

6.0 Capital Project Phases. Major capital projects, as defined in Board Policy 12.1.0, will be managed through defined project phases. These may include:

- Feasibility
- Planning
- Design
- Construction

6.1. Costs incurred in pre-planning phases, including Master Plans and Project Feasibility Studies, which explore potential capital projects are to be expensed. Once a master-planning or feasibility study results in a defined project, with a specific scope and cost estimate, and the Board determines that a funding plan is to be developed for inclusion in the District's Capital Improvement Budget, costs associated with advancing the capital project are to be capitalized.

6.2 To facilitate the tracking of capital project costs to be expensed versus capitalized, the District will establish separate capital project codes to distinguish between phases where costs will be expensed and those capital project phases where costs are to be capitalized.

6.3 Capital project costs to be capitalized will be reported as Construction-In-Progress until the capital project is completed and the capital asset is placed into service.



Accounting, Auditing and Financial Reporting Capitalization of Fixed Assets

Policy 8.1.0

(Replaces Policy 8.1.0, 9.1.0 and Practice 2.9.0)

7.0 Responsibility and Roles

- 7.1 The Board of Trustees approves District policy governing capital classes, thresholds, and useful lives.
- 7.2 The Senior Accountant will capitalize assets, process monthly depreciation, and perform year-end reconciliation of capital assets.
- 7.3 The Controller is responsible for approving items to be capitalized, modified, or disposed.

Note: The disposal of capital assets are to be accounted for consistent with the procedures detailed in the District's Policy and Procedures Manual for Accounting and Financial Control (Section IX.5.0)



Capital Planning Multi-Year Capital Planning Policy 12.1.0

POLICY. The District will prepare and adopt comprehensive multi-year capital plans to ensure effective management of capital assets. A prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs. The capital plan should cover a period of at least five years, preferably ten or more.

1.0 Identify needs. The first step in the District's capital planning is identifying needs. The District has a commitment to the maintenance of its existing infrastructure. The District's Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment. In this process, attention will be given to:

- 1.1 Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
- 1.2 Infrastructure improvements needed to support new development or redevelopment.
- 1.3 Projects with revenue-generating potential.
- 1.4 Improvements that support economic development.
- 1.5 Changes in policy or community needs.

2.0 Determine costs. The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider include the following:

- 2.1 The scope and timing of a planned project should be well defined in the early stages of the planning process.
- 2.2 The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.



Capital Planning Multi-Year Capital Planning Policy 12.1.0

- 2.3 For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
 - 2.4 The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
 - 2.5 A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.
 - 2.6 Recognize the non-financial impacts of the project (e.g., environmental) on the community.
- 3.0 Prioritize capital requests.** The District continually faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process. When evaluating projects the District will:
- 3.1 Categorize each submittal under Project Types:
 - 3.1.1 Major Projects
 - A non-recurring project with scope and management complexity with a project budget greater than \$1,000,000 and a 25-year minimum asset life.
 - 3.1.1.1 New Initiatives
 - A project that creates a new amenity or significantly expands an existing facility with new programming, operations or capacities.
 - 3.1.1.2 Existing Facilities
 - A project that maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations or capacities.



Capital Planning Multi-Year Capital Planning Policy 12.1.0

3.1.2 Capital Improvement

- A non-recurring project with some scope and management complexity with a project budget generally less than \$1,000,000.

3.1.2.1 New Initiatives

3.1.2.2 Existing Facilities

3.1.3 Capital Maintenance

- A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than \$1,000,000.

3.1.4 Rolling Stock

- On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.

3.1.5 Equipment & Software

- On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, serviceware, etc.), information technology hardware and software.

3.2 Prioritize Projects under these criteria:

3.2.1 Priority 1 are projects that address Existing Facilities or replace existing assets via Capital Maintenance, Rolling Stock, or Equipment & Software projects that have reached or are near the end of useful life and are necessary to meet existing programming, operations, or capacities that the community wants, needs and uses.

3.2.2 Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are



Capital Planning Multi-Year Capital Planning Policy 12.1.0

near the end of useful life in order to expand existing programming, operations, or capacities to meet the community's wants, needs and uses.

- 3.2.3 Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.
- 3.2.4 Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.
- 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider:
 - 3.3.1 Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
 - 3.3.2 Allow venues to provide a prioritization recommendation.
 - 3.3.3 Incorporate input and participation from major stakeholders and the general public.
 - 3.3.4 The condition assessment of existing assets as it relates to asset life-cycle, industry best practices, manufacturer's guidelines, safety, and the aesthetic character of the facility.
 - 3.3.5 Adhere to legal and regulatory requirements and/or mandates.
 - 3.3.6 Anticipate the operations and operating budget impacts resulting from capital projects.
 - 3.3.7 Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service,



Capital Planning

Multi-Year Capital Planning

Policy 12.1.0

payback period, cost-benefit analysis, cash flow modeling).

3.3.8 Re-evaluate capital projects approved in previous multi-year capital plans.

3.3.9 The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.

4.0 Develop financing strategies. The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected project requirements while sustaining the financial health of the District. The capital financing plan should:

- 4.1 Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
- 4.2 Prepare a flow of resources projection of the amount and timing of the capital financing and expenditure
- 4.3 Continue compliance with all established financial policies.
- 4.4 Recognize appropriate legal constraints.
- 4.5 Consider and estimate funding amounts from all appropriate funding alternatives.
- 4.6 Ensure reliability and stability of identified funding sources.
- 4.7 Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.



Capital Planning Capital Project Budgeting Policy 13.1.0

POLICY. The District will prepare and adopt a formal capital budget as part of their annual budget process. The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan. It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget. Modifications may be necessary based on changes in project scope, funding requirements, or other issues. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans. The capital budget should be adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It will comply with all state and local legal requirements.

- 1.0 Preparing and Adopting the Capital Budget. The capital budget will include the following information:
 - 1.1 A definition of capital expenditure for the District.
 - 1.2 Summary information of capital projects by fund, function, venue/service or activity.
 - 1.3 A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, pre-design, design, and construction or acquisition activities and transition to complete operation.
 - 1.4 Descriptions of the general scope of the project, including expected service and financial benefits to the District.
 - 1.5 A description of any impact the project will have on the current or future operating budget.
 - 1.6 Estimated costs of the project, based on recent and accurate sources of information.
 - 1.7 Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.
 - 1.8 Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.



Capital Planning Capital Expenditures Practice 13.2.0

RELEVANT POLICIES: 1.1.0 Strategic Planning, 9.1.0 Establishing Appropriate Capitalization Threshold for Capital Assets, 12.1.0 Multi-Year Capital Planning, and 13.1.0 Capital Project Budgeting

1.0 AUTHORITY

Decision-making responsibilities and duties on capital projects shall be allocated by the General Manager to specific members of the IVGID staff as provided herein. The staff member so assigned may delegate “duties” to another, but shall remain “responsible” for their actions pertaining to the project.

A Project Manager will usually be a representative of the IVGID department which will acquire or construct the project. The Project Manager may seek the input or assistance of a representative of the IVGID department that will utilize the capital asset. A planner, analyst, designer, or construction representative usually reports to the Project Manager as an employee or through a contract for services.

2.0 CAPITAL PROJECT FINANCING RESOURCES

Financial management of capital projects is controlled through a system including the Multi-Year Capital Improvement Plan and each fiscal year’s Capital Improvement Project Budget. The ability to pay for the costs of a project will be based on identifiable and predictable financing resources at the time of acquisition.

2.1 Establishment. A capital project’s financing resources may be established by action of the Board of Trustees by the adoption of a Capital Project Report. Financing resources may be established for each fund; for each program; or for each project or group of projects. The preference is on each project to facilitate calculating the affects of each project on the Multi-Year Capital Improvement Plan.

2.2 Status. All financing resources identified and received for a Capital Improvement Project shall be held in cash or



Capital Planning Capital Expenditures Practice 13.2.0

investments and shall constitute an element of fund balance or net position until expended or released by an action of the Board of Trustees.

- 2.3 Interest.** Investment earnings on a project's financing resources shall accrue to the project to the extent they were included in the Capital Improvement Project Data Sheet or are deemed needed for possible project cost adjustments. In any project where part of the financing resources came from bond proceeds, the investment earnings must be attached to the project in order to determine and comply with IRS arbitrage regulations.
- 2.4 Expenditures.** Funds identified as financing resources may only be expended by action of the Board of Trustees according to the District's Capital Improvement Project Budget. Projects carrying over from one fiscal year to another are expected to be identified during each budget process to extend spending authority and facilitate completion of the construction or acquisition of the capital assets. The General Manager has the authority to redirect the design or specifications affecting up to an aggregate of \$50,000 if it does not exceed the total approved cost of the project.
- 2.5 Exclusivity.** All financing resources identified for a project, are considered exclusively for expenditures related to that project. No expenditures or obligations shall be made related to that project which cumulatively exceeds the available balance in identifiable and predictable financing resources.
- 2.6 Changes.** The amount of funds in identifiable and predictable financing resources may be increased or decreased by action of the Board of Trustees, provided that no decrease shall occur which causes the unexpended financing resources for any project to fall below the cumulative total of obligations outstanding pertaining to the project.



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 Capital Expenditures Practice 13.2.0

- 3.5 Funding Identified.** The process by which funds are identified, as either planned or set aside to underwrite capital costs. Identification of predictable financing resources for inclusion of a project in a specific fiscal year's Capital Improvement Plan Budget means the project has been "**funded.**"
- 3.6 Design/Specification.** The process of determining the size, specifications, acquisition/construction methods, and other factors prerequisite to construction or acquisition, including the selection of the designers. Approval of final design means the project has been "**designed.**"
- 3.7 Construction/Acquisition.** The process entails constructing or acquiring a project's assets, including the selection of contractors or vendors. Approval of final payment means the project has been "**completed.**"
- 3.8 Requirements.** All projects may not be subject to all phases, or be phased in the same order. However, all capital projects shall be defined. All capital projects shall be scheduled and have funding identified, prior to design/specification. All construction projects shall be planned. All construction projects shall be justified, prior to design/specification.

3.8.1.0 Definition

3.8.1.1 Trustees Responsibility: Relate District needs identified through the Strategic Plan to capital projects placed on the Multi-Year Capital Improvement Plan. **Duties:** Consider project definitions as part of Capital Improvement Project Budget submittal.

3.8.1.2 General Manager Responsibility: Ensure capital projects developed for consideration by the Board of Trustees relate to strategies and actions



Capital Planning Capital Expenditures Practice 13.2.0

developed under the District's Strategic Planning Process. **Duties:** Approve capital project definitions.

3.8.1.3 Staff Duties: Prepare an accurate and up to date Capital Project Data Sheet, containing statement of project cost, schedule, location, financing, and other factors.

3.8.2.0 Planning

3.8.2.1 Trustees Responsibility: Ensure adequate planning basis for capital improvement projects. **Duties:** Define general goals, constraints, and directions. Award and execute planning contracts according to Nevada Revised Statutes. Establish public input process. Review and approve final plan.

3.8.2.2 General Manager. Responsibility: Ensure all issues are addressed and plans are coordinated with the Multi-Year Capital Improvement Plan. **Duties:** Review and approve planning scope. Approve requests for proposals on consulting contracts. Approve planning methods and planning team. Provide guidance to Project Manager during planning.

3.8.2.3 Project Manager. Responsibility: Administration, quality and accuracy. **Duties:** Define specific objectives, alternatives, criteria, and scope. Prepare requests for proposals and administer selection process for planning team. Prepare planning contracts. Recommend approval for and executing planning contracts. Coordinate project with, public, staff, and General Manager. Review and approve progress reports, make substantive and procedural decisions during planning process, and



Capital Planning Capital Expenditures Practice 13.2.0

recommend preferred alternatives and final plans to the General Manager and Board of Trustees.

3.8.2.4 Engineering and Staff. Duties: Provide input to planning scope, methods, analysis, conclusions, and recommendations.

3.8.2.5 Planner Duties: Conduct analysis and produce planning documents and reports, for review by Project Manager.

3.8.3.0 Feasibility

3.8.3.1 Trustees. Responsibility: Ensure feasibility of capital improvement projects prior to design and construction. **Duties:** Determine when feasibility studies are required. Identify issues to be addressed. Award and execute consulting contracts according to Nevada Revised Statutes.. Review and accept the final "Capital Improvement Project Budget" as a basis for decision-making.

3.8.3.2 General Manager. Responsibility: Ensure critical issues are addressed and conservative approach to feasibility is applied. **Duties:** Review and approve study scope. Approve requests for proposals on consulting contracts. Approve study methods and team. Provide guidance to the Project Manager during study.

3.8.3.3 Project Manager. Responsibility: Administration, quality and accuracy. **Duties:** Define specific concerns, alternatives, criteria, and scope. Prepare requests for proposals and administer selection process for study team. Prepare study contracts. Recommend award and execute study contract. Coordinate project with, staff and General



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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



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studies, and other forms of technical support. Supervise designers. Establish functional and performance requirements. Coordinate activities of designers with the balance of the technical team, and operating staff. Present major design alternatives and issues. Provide direction to on major design alternatives and issues. Review and approve ongoing design reports and documents. Sign all regulatory permits and permit applications. Review, approve, and correct ongoing design reports and documents, including all technical specifications. Prepare construction contract forms. Assemble and submit regulatory permit applications and coordinate regulatory process. Approve all requests for payment.

3.8.6.4 Designer Duties: Analysis of design alternatives. Preparation of plans and specifications. Preparation of support material for permit applications, and other contract documents. Coordination of various members of the design team. Preparation of cost estimates.

3.8.7.0 Construction/Acquisition

3.8.7.1 Trustees. Responsibility: General oversight of contract awards, major payments and acceptance of capital assets constructed or acquired. **Duties:** Award and execute construction/acquisition contract according to Nevada Revised Statutes. Approve change orders cumulatively exceeding 10% of construction contract or \$50,000, whichever is the greater.

3.8.7.2 General Manager. Responsibility: Ensure contracts and requests for payments submitted to the Board of Trustees for approval meet the



Capital Planning Capital Expenditures Practice 13.2.0

requirements outlined in the Capital Improvement Project Budget. **Duties:** Approve change orders cumulatively not exceeding 10% of construction contract or \$50,000. Upon substantial completion, approve release of retention for Construction projects.

3.8.7.3 Project Manager Responsibility: Detailed oversight. **Duties:** Recommend award and execute construction/acquisition contracts. Recommend approval of change orders. Recommend release of retention to General Manager and Board of Trustees. Recommend approval of the final payment. Administer bid process. Recommend contract award. Coordinate final contract preparation, including insurance, bonding, and certificates. Establish, administer and execute arrangements for inspection and testing. Supervise construction representatives. Review all inspection, testing and construction observation reports. Serve as District's representative to contractor and regulatory agencies. Approve all shop drawings. Approve requests for equals. Approve all certificates for payment. Update construction schedule.

3.8.7.4 Construction Representative. Duties: Observe construction and testing. Prepare construction observation reports. Advise Project Manager of deficiencies when noted. Notify Project Manager of deviations from plans and specifications. Prepare and execute notice to proceed.



**Capital Planning
Capital Project Budgeting
Policy 13.1.0**

- 1.9 Any analytical information deemed helpful for setting capital priorities.

The District needs a greater level of detail and information for non-routine capital projects than for routine projects. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.

- 2.0 Reporting on the Capital Budget. The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports will be issued routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

LONG RANGE CALENDAR

Item I.1.

Last updated Tuesday, February 20, 2025

Meeting Date: March 12, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
Harrison	Budget Workshop (CIP & Operating)
O’Connell	Audit Report Presentation
Gove	POS Implementation Recommendation
Gove	Tyler Annual Renewal (Consent Calendar)
Nelson	Beach House 100% Construction Development Contract

Special Meeting Date: March 19, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
Harrison/ O’Connell	Budget Workshop (CIP & Operating) – Possible Golf Rates

Audit Committee Meeting Date: March 25, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
O’Connell	Audited Financial Statements

Special Meeting Date: March 25, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
O’Connell	Audited Financial Statements
	2025/2026 Budget Workshop

Meeting Date: March 26, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
Herron	Club Policy
Herron	Board Policy 6.1.0 and Practice 6.2.0 (Pricing)
Herron	Board Policy 8.1.0 (as reviewed by the Audit Committee at their XXXX meeting)
Herron	Policy 22.1.0 (Entity Involvement)
Herron	Procurement Card Policy review (if needed)
Nelson/O’Connell	CIP Projects spent to date report
Nelson	Deferred maintenance projects – spent to date report
Nelson	Set Date for Public Hearing – Utility Rates May 14 (Post Notice 05.02 and 05.09)
Crocker	Set Date for Public Hearing Rec. Roll May 14 (Post Notice 05.02 and 05.09)
Nelson	Purchase - Residential Water Meter Transponder/Registers
Nelson	Water Reservoir Recoding
Crocker	Joint Use Agreement with Washoe County (specifically the maintenance for the High School football field)
Crocker	RFP NLTFPD Retrofit Charcoal Grills at Burnt Cedar (12 Grills) Portable Propane
Herron/ Feore	Legal Counsel (Dual Track) RFP – Inhouse Recruitment

LONG RANGE CALENDAR

Item I.1.

Last updated Tuesday, February 20, 2025

Meeting Date: April 9, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION
Nelson	Renewal of Marcus Faust agreement – Washington D.C. Leg. Advocate (expires 5/1)

Meeting Date: April 30, 2025; Meeting Time: 5:00 p.m.

PRESENTER	ITEM DESCRIPTION

Meeting Date: May 14, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Bandelin	Hyatt Lake Tahoe Sport Shop Agreement (expires 5/31)
	Public Hearing Utility Rates
	Public Hearing Rec. Roll

Meeting Date: May 21, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
	2025/2026 Budget Public Hearing (if we hold the hearing on this date; then we must advertise on 5/9 and 5/16)

Meeting Date: May 28, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
	2025/2026 Budget Public Hearing (if we hold the hearing on this date; then we must advertise on 5/16 and 5/23)
Nelson	Clean Tahoe, Inc. (expires 6/30)
Feore	UNR Pack Internship Grant Program (expires 6/30)
Nelson	HERO Environmental (expires 6/30)
Raymore	EXL Media (expires 6/30)
GM	Best Best & Krieger (expires 6/30)

Meeting Date: June 11, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Bandelin/Finance	Blanket Purchase Orders

Meeting Date: June 25, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	6-month Performance Evaluation of General Manager

LONG RANGE CALENDAR

Item I.1.

Last updated Tuesday, February 20, 2025

Meeting Date: July 9, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	Updated GM Evaluation Tools (with Trustee Jezycki)

Meeting Date: July 30, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: August 13, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: August 27, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Feore	High Sierra Patrol (expires 9/30)

Meeting Date: September 10, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: September 24, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: October 8, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Crocker	CC Cleaning – Rec Center – Extension of one year (5 year contract)

Meeting Date: October 29, 2025; Meeting Time:

Last updated Tuesday, February 20, 2025

PRESENTER	ITEM DESCRIPTION
Nelson	Alta Vista Cleaning (expires 10/31/2025)

Meeting Date: November 12, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION
Raymore	CC Media (expires 12/31)
Feore	First Non-Profit (expires 12/31)

Meeting Date: November 26, 2025; Meeting Time:

Usually cancelled

PRESENTER	ITEM DESCRIPTION

Meeting Date: December 10, 2025; Meeting Time:

PRESENTER	ITEM DESCRIPTION

Meeting Date: December 31, 2025; Meeting Time:

Usually cancelled

PRESENTER	ITEM DESCRIPTION

Last updated Tuesday, February 20, 2025

Items to be scheduled

Director of Golf – update will be in HR’s status report

NLTFPD Agreement – sooner rather than later – discussion item should also include an increase for defensible space to accelerate defensible space work – will probably come before the Board in February

Discussion regarding boat parking

Leverage our amenities with the Hyatt

Accelerate the Strategic Plan draft

Facility Fee discussion – long term plan for capital and its impact to the Facility Fee

Pricing Policy/Practice - bring back what works for Staff

Golf rates for approval – bring forward sooner than last year

GM Evaluation process, form, etc.

District Strategic Plan (2025/2027)

Union Contracts (3) (expires 6/30)

How are we enveloping our Hispanic community – open discussion item or possibly a report

Update on damaged relationship with Washoe County, etc.

Liaisons with Community Agencies/Groups

Skate Park Design

Ordinance 7 – address family size

Waste Management Contract (2026)

Veteran’s Memorial

Purchase of Skid Steer Loader Snowblower