NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **5:30 p.m.** on Wednesday, February 24, 2016 in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

A Meet and Greet reception will be held prior to the Board meeting at 5:00 p.m. – all members of the public are invited to attend.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

C. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

Public Comment Advisory Statement – *Public comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. Counsel has advised the Staff and the Board of Trustees not to respond to even the most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

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

E. REPORTS TO THE IVGID BOARD OF TRUSTEES* - PART ONE

1. Presentation by Wes Henderson, Executive Director, Nevada League of Cities: Update on Nevada League of Cities activities including the formation of their new caucuses

F. GENERAL BUSINESS *(for possible action)*

1. Rescind the action taken on December 16, 2015 to elect officers for the 2016 term listed on the December 16, 2015 agenda as General Business Item F.2. Board Officers for 2016 (Requesting Trustee: Chairwoman Kendra Wong) (Requesting Staff Member: District General Counsel Jason Guinasso) ***– page 1***

2. Reconsider Board of Trustees officers for calendar year 2016; have an independent deliberation (Requesting Staff Member: District General Counsel Jason Guinasso) ***– pages 2 - 8***

3. Elect officers (Chair, Vice Chair, Secretary, and Treasurer) for calendar year 2016 in accordance with Policy 3.1.0, Conduct Meetings of the Board of Trustees, paragraph 0.11 Officers (Requesting Staff Member: District General Counsel Jason Guinasso) ***– pages 9 - 15***

4. General Manager's Committee on Solid Waste Services (Requesting Staff Member: General Manager Steve Pinkerton) ***– pages 16 - 60***

   A. Discuss and adopt guidelines for solid waste services options to be included in a new franchise agreement

   B. Resolve and decide whether IVGID will initiate negotiations for a new franchise agreement with current collector or whether IVGID will call for bids for franchise of solid waste services

5. Approval, by the Board of Trustees via a motion, of the IVGID Beaches Recreation Enhancement Opportunities Plan dated February 2016 and by approving the IVGID Beaches Recreation Enhancement Opportunities Plan, the Board will be setting in place a facility plan that will guide the major capital improvements completed at the Beach properties over the next 10 to 15 years. This document will also inform the Community Services Master Plan process presently in place. (Requesting Staff Member: Director of Asset Management Brad Johnson) ***– pages 61 - 144***

6. Diamond Peak Ski Resort - Approve a three-tiered pricing structure for season passes with an “early bird” (Tier 1) rates available through April 30, 2016, “early season” (Tier 2) rates available from May 1 – October 31, and regular season (Tier 3) rates available from November 1 through the end of the season (Requesting Staff Members: Director of Community Services Sharon Heider and Interim Diamond Peak Ski Resort General Manager Mike Bandelin) ***– pages 145 - 150***

7. Adopt Resolution 1841 Authorizing Residual Equity Transfers, effective July 1, 2015, for the Community Services Enterprise Fund to the Community Services Special Revenue Fund in the amount of $5,206,491 and from the Beach Enterprise Fund to the Beach Special Revenue Fund in the amount of $1,110,286. (Requesting Staff Member: Director of Finance, Accounting, Risk Management and Information Technology Gerry Eick) ***– pages 151 - 180***

8. Conduct two elections related to the Audit Committee (Requesting Trustee: Trustee Jim Hammerel, current Audit Committee Chairman) ***– pages 181 - 183***

   A. Elect three members of the Board of Trustees to the Audit Committee – this action is taken in accordance with Policy 15.1.0, Audit Committee, POLICY and paragraph 3.0, Structure of Audit Committee

   B. Elect a Chair of the Audit Committee – this action is taken in accordance with Policy 15.1.0, Audit Committee, paragraph 2.0, subparagraph 8.

G. DISTRICT STAFF UPDATE

1. General Manager Steve Pinkerton

2. Interim General Manager Diamond Peak Ski Resort Mike Bandelin

3. Director of Community Services Sharon Heider

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

1. Special Meeting of January 14, 2016 ***– pages 184 - 193***

2. Regular Meeting of January 27, 2016 ***– pages 194 - 211***

I. REPORTS TO THE IVGID BOARD OF TRUSTEES* - PART TWO

1. District General Counsel Jason Guinasso

J. BOARD OF TRUSTEES UPDATE ***(NO DISCUSSION OR ACTION)*** ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*

K. CORRESPONDENCE RECEIVED BY THE DISTRICT* ***– pages 212 - 236***

L. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.

M. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR *(for possible action)* ***– pages 237 - 239***

N. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, February 19, 2016 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of February 24, 2016) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following six locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center

/s/ Susan A. Herron, CMC
Susan A. Herron, CMC
Clerk to the Board of Trustees (e-mail: sah@ivgid.org/phone # 775-832-1207)

***Board of Trustees**: Kendra Wong, Chairwoman, Tim Callicrate, Jim Hammerel, Phil Horan, and Matthew Dent*

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

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.

MEMORANDUM

TO: Board of Trustees

FROM: Jason Guinasso
District General Counsel

THROUGH: Steve Pinkerton
General Manager

Kendra Wong
Chairwoman, Board of Trustees

SUBJECT: Rescind the action taken on December 16, 2015 to elect officers for the 2016 term listed on the December 16, 2015 agenda as General Business Item F.2. Board Officers for 2016 (Requesting Trustee: Chairwoman Kendra Wong)

DATE: February 16, 2016

I. RECOMMENDATION

That the Board of Trustees make a motion to rescind the action taken on December 16, 2015 to elect officers for the 2016 term listed on the December 16, 2015 agenda as General Business Item F.2. Board Officers for 2016 (Requesting Trustee: Chairwoman Kendra Wong).

II. BACKGROUND

At the February 4, 2016 Board of Trustees Board Retreat, District General Counsel Guinasso discussed with the Board of Trustees the outcome of a dialogue that he had with State of Nevada Senior Deputy Attorney General George Taylor and in an abundance of caution, asked that three items be included on the next agenda; this is one of three of the required items.

MEMORANDUM

TO: Board of Trustees

FROM: Jason Guinasso
District General Counsel

THROUGH: Steve Pinkerton
General Manager

Kendra Wong
Chairwoman, Board of Trustees

SUBJECT: Reconsider Board of Trustees officers for calendar year 2016; have an independent deliberation

DATE: February 16, 2016

I. RECOMMENDATION

That the Board of Trustees make a motion to reconsider Board of Trustees officers for calendar year 2016 and have an independent deliberation of same.

Conduct Meetings of the Board of Trustees, Policy 3.1.0, paragraph 0.11 Officers of the Board is the reference document and is attached hereto.

II. BACKGROUND

At the February 4, 2016 Board of Trustees Board Retreat, District General Counsel Guinasso discussed with the Board of Trustees the outcome of a dialogue that he had with State of Nevada Senior Deputy Attorney General George Taylor and in an abundance of caution, asked that three items be included on the next agenda; this is two of three of the required items.

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT · ONE TEAM

Conduct Meetings of the Board of Trustees
Policy 3.1.0

POLICY. The Board of Trustees will fix the time and place of the regular meeting of the Board of Trustees of the Incline Village General Improvement District and provide the manner in which special meetings of said District may be called, designating an official mailing address, and establishing the order of business and rules for its proceedings for the Incline Village General Improvement District, Washoe County, State of Nevada.

0.1 Regular Meetings. The regular meetings of the Board of Trustees of the Incline Village General Improvement District shall hereafter be held at the time and place set by the Board of Trustees.

0.2 Special Meetings. Special meetings of the Board of Trustees shall be held upon call of the Chair of the Board or of at least two of the members thereof. Notice of all meetings shall be given in conformity with the provisions of Nevada Revised Statutes 241.020.

0.3 Meeting Place. All meetings of the Board of Trustees shall be held within the District.

0.4 Holidays. In the event that any day fixed for a regular meeting of the Board shall fall upon a holiday, that meeting shall be rescheduled by the Board.

0.5 Item(s) of Business. The item(s) of business at the regular meetings of said Board may include, but are not limited to:

- Roll call of Trustees
- Initial Public Comment
- Public Hearings (if any)
- Approval of minutes
- Approval of agenda
- Approval of Bills
- Reports
- Consent Calendar*
- General Business*
- Final Public Comment

- Adjournment

  *UNLESS OTHERWISE APPROVED BY The Board Chair, no matter shall be heard, or acted upon unless all relevant materials have been included in the Board of Trustees Meeting Packet.

0.6 Rules of Proceedings.

a. Public Meetings. All meetings of the Board shall be in accordance with Nevada Revised Statutes 241, the Nevada Open Meeting Law.

b. Quorum. A majority of the Board of Trustees present in person or by remote communication shall constitute a quorum for the transaction of business. In no event shall any matter be approved without the affirmative vote of three trustees.

c. Method of Action. The Board of Trustees shall act only by motion which, to become effective, shall be adopted by the affirmative vote of at least a majority of its members present in public meeting, unless otherwise provided by statutes. In the event of only three members present, the method of action must be unanimous.

d. Recording Vote. Except where action shall be taken by the unanimous vote of all Trustees present and voting, the yes/ayes and no/nays shall be taken on all actions had and entered upon the minutes. All Trustees shall have the equal right to vote, make and second motions. If the vote for/against any item is not unanimous, the Chair may ask the Clerk to conduct a roll call vote.

e. Ordinances. The enacting clause of all ordinances passed by the Board shall include the word "ordinance" and be consecutively numbered. All actions to pass or revise an ordinance shall be attested by the Secretary.

f. Contracts. Contracts entered into by the District that are required to be advertised under Nevada Revised Statutes 332 and/or 338 must be approved by the Board of Trustees. All documents approved or awarded by the Board shall be signed in the name of the District by the Chair and countersigned by the Secretary, unless authorization to sign is given to another person(s) by the Board.

Contracts, other than those covered by Nevada Revised Statutes 332.115 and which are not subject to the advertising thresholds of Nevada Revised Statutes 332 and/or 338, may be authorized, approved and executed by the General Manager of the District or designee, unless otherwise ordered by the Board of Trustees.

Contracts covered by Nevada Revised Statutes 332.115 may be authorized, approved and executed by the General Manager or his designee of the District, if it is for an amount less than the advertising threshold of Nevada Revised Statute 332. Contracts over the threshold of NRS 322.115 must be approved by the Board of Trustees.

g. Claims. The General Manager and General Counsel, and their designees, are authorized to negotiate on behalf of IVGID, the settlement of all property damage, personal injury, or liability claims, unless otherwise ordered by the Board of Trustees. Final settlement of such claims may be authorized by the General Manager, provided the amount attributed to IVGID is less than the amount that must be approved by the Board for amounts per occurrence, including all sources of payment (insurance, risk reserve, operating funds, or working capital). For claims that exceed the amount, those must be approved by the Board, the General Manager may authorize and accept a tentative settlement, which shall not be final and binding upon IVGID, unless and until approved by the Board of Trustees.

Conduct Meetings of the Board of Trustees
Policy 3.1.0

0.7. Robert's Rules. Unless contrary to this rule, such meetings shall be substantially conducted in conformity with Robert's Rules of Order unless those provisions conflict with Chapter 241 of the NRS, in which case, the statutes will prevail.

0.8. Agenda Preparation. The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda for each meeting. The Chair will place on the Agenda any item requested by a fellow Trustee. The General Manager shall schedule for consideration by the Board any matter requested to be placed on the agenda by any three Trustees. Unless directed otherwise by the Board, the General Manager may delay consideration of any item. In any conflict between the provisions of this paragraph and that of paragraph 0.9., paragraph 0.9. shall govern.

0.9. Reconsideration. Reversal, or substantial modification, of any item by the Board of Trustees within six months of the meeting date at which the action was taken, shall only be considered As follows: the General Manager may request reconsideration of any action of the Board, and place reconsideration of the action before the Board, if the General Manager determines that the action compromises the efficiency of operations or otherwise impairs the effective management of The District. Additionally, a Board action may also be scheduled for reconsideration if at least three Trustees request same. Once placed on the agenda under the procedure established herein, the Board may rescind, modify, reaffirm, or take no action on the item; in the same manner it would take action on any other general item of business.

0.10. Public Participation. Comments shall be solicited from the public during two comment periods, one at the start of the meeting and one prior to adjournment. The time limit shall be three (3) minutes for each person per comment period. No yielding of time shall be allowed.

0.11 Officers of the Board. The officers of the Board shall be elected as provided by Nevada Revised Statutes 318.085 and shall consist of a Chair of the Board, Vice Chair of the Board, Treasurer, and

Secretary. The term of office shall be for one (1) year or until a reorganization of the Board is required.

0.12 Authorization to Sign Checks. The General Manager and the officers of the Board are hereby authorized to sign checks drawn on the various bank accounts of the District. It shall be required that at least two (2) signatures are affixed to any check drawn on such accounts.

0.13 Facsimile Signatures. The banks with which the District does business are authorized and directed to honor checks drawn on the various bank accounts of the District, when bearing any two facsimile signatures of the officers of the Board and General Manager of the District, after their manual signatures are filed with the Secretary of State, in conformance with Nevada Revised Statutes 351.030.

0.14 Reports. The Board Meeting agenda may include items under Reports which are intended to inform the Board and/or the public. These reports are not actionable items rather informational in nature and substance. Should an action be required the matter shall be presented as a General Business Item.

0.15 Consent Calendar. In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar." A memorandum will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section.

Any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the general business section of the meeting.

A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.

0.16 Advisory Committees. SECTION OMITTED

0.17 Legislative Matters. The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting. In the event a position on a legislative issue must be established prior to the next regular Board meeting, the General Manager is hereby authorized to adopt a position on IVGID's behalf.

0.18 Conflict Resolution. In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this section shall prevail.

MEMORANDUM

TO: Board of Trustees

FROM: Jason Guinasso
District General Counsel

THROUGH: Steve Pinkerton
General Manager

Kendra Wong
Chairwoman, Board of Trustees

SUBJECT: Elect officers (Chair, Vice Chair, Secretary, and Treasurer) for calendar year 2016 in accordance with Policy 3.1.0, Conduct Meetings of the Board of Trustees, paragraph 0.11 Officers

DATE: February 16, 2016

I. RECOMMENDATION

That the Board of Trustees ask the District Clerk to conduct elections of Officers of the Board to consist of independent elections for Chair, Vice Chair, Secretary and Treasurer.

Conduct Meetings of the Board of Trustees, Policy 3.1.0, paragraph 0.11 Officers of the Board is the reference document and is attached hereto.

II. BACKGROUND

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INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT – ONE TEAM

Conduct Meetings of the Board of Trustees
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0.16 Advisory Committees. SECTION OMITTED

0.17 Legislative Matters. The General Manager may from time to time propose positions on legislative issues, which positions shall be reviewed and approved by the Board at its regular meeting. In the event a position on a legislative issue must be established prior to the next regular Board meeting, the General Manager is hereby authorized to adopt a position on IVGID's behalf.

0.18 Conflict Resolution. In the event that the provisions of Policy 3.1.0 conflict with any other Policy Provisions, this section shall prevail.

MEMORANDUM

TO: Board of Trustees

FROM: Steven J. Pinkerton
General Manager

SUBJECT: General Manager's Committee on Solid Waste Services

STRATEGIC PLAN: Long Range Principle #1, Resources and Environment; Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy **and** Long Range Principle #4, Service; The District will provide superior quality service and value to its customers considering responsible use of District resources and assets.

DATE: February 16, 2016

I. RECOMMENDATION

A. Discuss and adopt guidelines for solid waste services options to be included in a new franchise agreement

B. Resolve and decide whether IVGID will initiate negotiations for a new franchise agreement with current collector or whether IVGID will call for bids for franchise of solid waste services

II. DISTRICT STRATEGIC PLAN

Solid Waste Services are part of Long Range Principle #1, Resources and Environment; Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy and Long Range Principle #4, Service; The District will provide superior quality service and value to its customers considering responsible use of District resources and assets.

III. FINANCIAL IMPACT AND BUDGET

The District's Solid Waste and Recycling Franchise Agreement between Incline Village General Improvement District and Reno Disposal Co. has a term ending on March 31, 2017. It is essential for a new Franchise Agreement be in place at

the end of the term to continue solid waste and recycling services in the District. The section from the Nevada Revised Statute states that applies to General Improvement Districts is as follows:

> **NRS 318.142 - Collection and disposal of garbage and refuse:**
> The board shall have the power to acquire, by purchase or lease, sites for the disposal of garbage and refuse, and to own and operate equipment for the collection and disposal of, and collect and dispose of, garbage and refuse, or to contract, without calling for bids, for the collection and disposal of garbage and refuse from within the district.

IV. BACKGROUND

The General Manager's Committee on Solid Waste Services was formed to investigate solid waste service options for the community, obtain public input on those services and identify the procurement strategies for a new franchise agreement. The General Manager's Committee would then make a report to the Board at a regularly scheduled meeting and request further direction. Committee Members included the General Manager, the Public Works Director, the Communications Coordinator, the Public Works Administrative Manager along with Trustees Jim Hammerel and Phil Horan.

The Committee reviewed past service proposals, industry standards and regional solid waste service options and presented this at a community forum on January 25, 2016. The Committee received feedback at the meeting, through submitted comments and from earlier surveys conducted in the service area. The recommended service option is presented below for residential and commercial customers

Recommended Service - Residential

- Waste cart (32, 64 or 96 gallon), collector supplied.
  - Default service 64 gallon waste cart.
- Wildlife waste cart (64 or 96 gallon), collector supplied.
  - Rental option or result of wildlife offense
- Zero tolerance for wildlife offense(s).
- Incentivize bear boxes with lower service rate and rebate program.
- Weekly recycling in collector supplied cart.
  - Default service 64 gallon recycling cart.
- Extend green waste recycling to 16 weeks, 96 stickers.
- Add 4 dump vouchers, included (1 cubic yard).
- Add 2 bag weekly drop-off at transfer station.
- Keep SHARPS and qualified disabled side yard service.

Recommended Service - Commercial

- Continue use of wildlife resistant dumpster, collector supplied.
- Park style dumpster, collector supplied.
  - Rental option or result of wildlife offense
- Zero tolerance for wildlife offense(s).
- Incentivize customer provided park style dumpster service with lower service rate and rebate program.
- Continue weekly recycling in dumpster or cart.

A few other points to consider are:

- Refuse collection is mandatory in Washoe County. Service shall not be less frequent than every 7 days.
- Refuse for IVGID is required to go through a transfer station.
- In 2010 Washoe County Health Department passed a new Ordinance mandating the County reach a 35% recycling diversion rate within 5 years.

IV. ALTERNATIVES

The Board can discuss other alternatives.

V. COMMENTS

A revision of the Solid Waste Ordinance will be necessary with the recommended solid waste service proposal. This will be prepared after a draft franchise agreement is brought to the Board but prior to implementation of a new franchise agreement.

VI. BUSINESS IMPACT

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

INCLINE VILLAGE
PUBLIC WORKS

Board of Trustees Meeting
Report from the General Manger Committee on Solid Waste Services
February 24, 2016

Members of the General Manager Committee on Solid Waste Services

- Steve Pinkerton, General Manager
- Philip Horan, Vice Chairman
- Jim Hammerel, Treasurer
- Joseph Pomroy, Director of Public Works
- Samantha Kurashewich, Public Works Administrative Manager
- Misty Moga, Communication Coordinator

Ordinance 1 Findings

- Protect the public health and welfare;
- Prevent water, air, and land pollution;
- Prevent the spread of disease and the creation of nuisances;
- Prevent unlawful dumping and disposal of solid waste;
- Enhance the beauty and quality of the environment;
- Conserve natural resources; and
- Provide for such other activities as may be required to carry out the District's solid waste goals and objectives.

Summary

- GM Committee Objective
- Completed Objectives
- Existing Service and Service Options
- Procurement Process
- Next Steps
- Recommendation

GM Committee Objective

- Solid Waste Franchise for Route Collected Refuse and Recycling Expires March 31, 2017
- 10/01/15 Board Workshop Formed GM Committee to Investigate New Franchise
  - Investigate Service Options
  - Obtain Public Input
  - Identify Procurement Strategies
  - Report Back to Full Board

Completed Objectives

- 2015 & 2016 GM Committee
  - Committee Meetings
  - January 25 Solid Waste Forum
- Reviewed Past Public Comments, 300+
  - Customer Comments on Service
  - Previous Service Surveys
  - Flash Vote Responses

Previous Solid Waste Service Discussions

- Public comments collected from June 2015 Flashvote and January 25, 2016 Solid Waste Forum
- Previous presentations to Board on service options and Franchise
  - September 25, 2013
  - October 30, 2013
  - November 10, 2013

Current Service Issues

Discussed at October 1, 2015 Board Workshop:

- Human Errors - Equipment Usage
- Access to Garbage by Wildlife
- Public Safety – Break-ins
- Public Health – Trash Spills
- Blight

Enforcement

- Enforcement began in 2005
- Proactive Enforcement began Sept 2013
- Total Complaints 2005 – 2016
  - 1249 Reported Complaints
- Last 2 Years of Proactive Enforcement

Year	Commercial Complaints	Residential Complaints
2014	206	86
2015	93	87

Current Service Residential

- **Refuse:** 1 cubic yard weekly (7 x 32 gallon trash cans) in homeowner supplied container or bear box, or 96 gallon cart w/ rental charge.
- **Single Stream Recycling:** Every other week in blue bags.
- **Green Waste Recycling:** 12 week period (May-July) of 72 bags curbside. The green waste program is outside of the current Franchise Agreement.

Current Service Residential

Customer Supplied Container

Customer Supplied Bear Box

Service Options
Residential Refuse

- Require standard Carts with Wildlife Cart option (32, 64 or 96 gallon options), Collector supplied.
- Require only Wildlife Resistant Carts (32, 64 or 96 gallon options), Collector supplied.
- Offer lower refuse rate for bear box service and/or a rebate program upon installation.
- Require only Bear Boxes
- Customer supplied 32 gallon containers.
- House service for qualified disabled customers at no additional charge.
- Provide 4 dump vouchers for Transfer Station.
- Drop-off of 2 bags at Transfer Station.
- Provide SHARPS mail-in program.

Service Options
Residential Recycling

- Single stream recycling in carts weekly (64 or 96 gallon options).
- Single stream recycling in carts every other week (64 or 96 gallon options).
- Single stream recycling in customer supplied container (blue bag/blue can).

Service Options
Residential Green Waste Recycling

- 12, 16 or 20 week curbside collection during designated period.
- Eliminate green waste recycling program.

Recommended Service Residential

- Waste cart (32, 64 or 96 gallon), collector supplied.
  - Default service 64 gallon waste cart.
- Wildlife waste cart (64 or 96 gallon), collector supplied.
  - Rental option or result of wildlife offense
- Zero tolerance for wildlife offense(s).
- Incentivize bear boxes with lower service rate and rebate program.
- Weekly recycling in collector supplied cart.
  - Default service 64 gallon recycling cart.
- Extend green waste recycling to 16 weeks, 96 stickers.
- Add 4 dump vouchers, included (1 cubic yard).
- Add 2 bag weekly drop-off at transfer station.
- Keep SHARPS and qualified disabled side yard service.

Current Service Commercial

- Customer chooses dumpster size and number of days serviced per week, no weekends.
- Single stream recycling weekly in dumpster or cart.
- Green waste recycling is currently not available as a service option.
- Customer can self haul green waste to the transfer station or rent bin from a hauler.

Current Service Commercial

Wildlife Resistant Dumpster

Park Style Dumpster

Service Options
Commercial Refuse

- Only offer current wildlife resistant dumpster.
- Default service as wildlife resistant dumpster with Park Style Dumpster option, Collector supplied.
- Require Park Style Dumpsters, Collector supplied.
- Offer lower refuse rate for customer supplied Park Style Dumpster and/or rebate program upon installation.

Service Options
Commercial Recycling

- Single stream recycling weekly in dumpster or cart.

Service Options
Commercial Green Waste Recycling

- Do not provide a commercial green waste recycling program.
- Provide an option for curbside commercial green waste recycling program.

Recommended Commercial Service

- Continue use of wildlife resistant dumpster, collector supplied.
- Park style dumpster, collector supplied.
  - Rental option or result of wildlife offense
- Zero tolerance for wildlife offense(s).
- Incentivize customer provided park style dumpster service with lower service rate and rebate program.
- Continue weekly recycling in dumpster or cart.

Procurement Requirements

- NRS 318.142 Collection and disposal of garbage and refuse. The board shall have the power to acquire, by purchase or lease, sites for the disposal of garbage and refuse, and to own and operate equipment for the collection and disposal of, and collect and dispose of, garbage and refuse, or to contract, without calling for bids, for the collection and disposal of garbage and refuse from within the district.

Procurement Requirements

- Refuse collection is mandatory in Washoe County. Service shall not be less frequent than every 7 days.
- Refuse for IVGID is required to go through a transfer station.
- In 2010 Washoe County Health Department passed a new Ordinance mandating the County reach a 35% recycling diversion rate within 5 years.

Next Steps

- Define Residential and Commercial Solid Waste Service Option
- Determine Procurement Process and Timing
- March 31, 2017 – Solid Waste Franchise Agreement Expires

Recommendation

- Discuss and adopt guidelines for solid waste services options to be included in a new franchise agreement
- Resolve and decide whether IVGID will initiate negotiations for a new franchise agreement with current collector or whether IVGID will call for bids for franchise of solid waste services

- Recycling: Why isn't there pick-up for recycling every week? I firmly believe that weekly pick-up of recycling would increase the participation by the community of reducing the amount of landfill waste. By reducing the amount of trash picked up (over time--it takes a few months to change habits) costs will actually decrease. Plus, depending on what the market is out here, there can be money made by selling the metal collected to help offset. My previous community substantially reduced their costs by selling some collected items. I repeatedly see neighbors and hear others say that there's no way their keeping items for 2 weeks! Yes, they can take them to the dump, but--really? We don't mind because we care, but others are understandably busy or it's not as convenient for them. There would need to be substantial marketing and reminding, but it WILL pay off!
- Bulk Items: When we bought our home here in 12/12, we took a few items to the dump every couple of months when we came out. We were SHOCKED, when, in November, we went to take some large pieces of styrofoam to the dump and were told it would cost us $26! For styrofoam! We took it back home and broke it into pieces and put it out with our trash (with the lid open). In the past, we had taken other items to the dump with NO problem-or charge- like old wallpaper and broken decorator items from the previous owner to the dump and were not turned away. Since November when we moved her full-time, we've been turned away. We tried putting a contractor bag out with our trash on the correct day since not all would fit in the trash, but it was ignored. Why can't RESIDENTS have an occasional opportunity to discard larger items. Quarterly? Monthly? A trunk full (NOT truck!) What's to keep residents from abandoning items (old grills, a random plastic deck chair, etc) on the roads? It's understandable that residents would occasionally have larger items to dispose of without penalty.
- Bag Fee: Let's see how serious IV residents are to ""Keep Tahoe Blue""! By charging a nominal fee (5cents) for store provided bags, the money can be used to help restore and save the views, beaches, and environment all residents (regardless of socio-economic status). Plus, there's the chance for businesses to sell their bags and provide advertising.
- Bear Bins: I wish IVGID would provide the opportunity to purchase a bear-resistant trash can for residents. They are EXTREMELY expensive to buy online, and it'snot always easy to find locally. Especially if there were brands such as BearSaver since the currently available ones are SO difficult to open!
- "Require Bear Boxes as a solution, what's the big deal.
- All the Hot Shot part timers & people who don't care about the Indigenous Wildlife should be Fined for ""Being Uncivil"".
- Since August of 2003, we spend 5+ months a year at our home in Incline Village. We have never had a trash problem. Our trash and recycle (every other week) are put at the street every Wednesday morning at 7 am. Trash is in a Kirkland Compactor Bag, and the recycle is in the approved (blue) recycle bag. We have no need for containerization ... nor the room to ""house"" such containers. In addition, we have a steep driveway, thus moving such containers back and forth would present a risk of injury for seniors and others with physical in-capacities.

- Strongly suggest you look at imposing a containerization program on the irresponsible residents of the community, and those residents that use their properties as rental units. Responsible residents do not have a problem with the current plan for residential trash pick up.
- I am President of the Board of Directors at Tahoe Racquet Club Condos at 989 Tahoe Blvd. and have served on our Board for almost 20 years. Please note that our Association purchased two large bear resistant dumpsters about two years ago at a cost to us of $5000.00 and have found them to be easier for people to use. They have eliminated a lot of the problem of people not using the dumpster locks correctly and allowing wildlife access. Another solution to overflowing trash is that we have our property manager check the trash dumpsters daily, and take excess trash and recycling to the dump at times when we have excess like holiday weekends. It is an ongoing challenge, but we have made good progress over the years. I have the following comments and suggestions for IVGID and Waste Management as the new contract is negotiated
- 1. Recycling containers and dumpsters should be blue in color to indicate that they are for recycling not trash. Better markings and color could help to keep trash out of recycling containers. When we received a recycling dumpster that was green in color, I was amazed. It was just a bit smaller than the regular trash dumpster and very similar. It had a few stickers on it that said recycling, but was not very different. We have made it much more evident what it is for, but still have problems with people putting trash in with recycling. We also put up a banner behind it to indicate recycling only. (At least it is a different color from the new dumpsters – the ones from WM were green too– it did not say RECyCLE ONLY on it when delivered and we do not always have the same dumpster as they take it to empty it)
- 2. How is Multi-Family Residential differentiated from Commercial? What is the definition of each? A commercial property with a dumpster should be able to control who uses their dumpster and how; and could lock it when not dumping trash. Multi- Family Residential properties with renters and vacationers is a much different problem. HOA's notify owners and have Rules and Regulations, but visitors are not responsible or understanding of our issues in Incline Village. As we all know, they seem to leave their common sense at home. Therefore weekends and holidays are a challenge to all of us. It is not practical to lock the dumpster. It may also be used by non-residents who just drive in. Since we are not a gated community, this is difficult to monitor and enforce.
- 3. Are there " yard waste" allowances for Multi-Family Residential properties? Shouldn't multi-family properties get allowances for yard waste as residential properties do? (especially pine needles) Why do we have to pay extra to dump our pine needles? Thank you for you consideration of our comments. I hope to attend the presentation on Monday afternoon.
- The experience of other communities in areas where bears live has shown that bear boxes or at least wildlife resistant trash containers are the way to go to prevent damage to homes as well as incidents in which bears end up being killed thru no fault of their own. The wildlife experts agree- the Bear League AND NDOW actually agree on something!! Madonna Dunbar, our Incline trash/bear conflict expert agrees. Making them mandatory (perhaps with a few exemptions for special circumstances, eg, for

someone who is unable to use them for some medical reason?) is the only way to get enough participation to make this work. We tried incentives, and while it helped, it wasn't enough.

- We should be able to get a better price for the totes and boxes if we negotiate for a group price, and we could make it so that people that can't afford the upfront price for the totes or boxes have a way to pay a small amount monthly to ease the short-term pain of paying for them.
- Overall as a community we would *save* money because the damage to homes and what we have to pay to have bears relocated and killed, and the amount we spend cleaning up trash messes would be decreased significantly. We also would need to spend less on enforcement for the trash rules. This requires leadership on the part of the administration because some people don't want to spend any money for anything when they can SEE the cost (trash container) even if it will save costs that are harder to SEE (trash pick-up, rules enforcement, costs to relocate and kill bears, cost to repair property damage, etc). There is also a cost to Incline in terms of public perception. We look bad when are unable to handle a problem that other communities have taken care of.
- I bought a bear box for my property after waiting for the administration to do something for months and months. It's been put off too long. This needs to be taken care of once and for all. Yes, it costs a little extra money but it's a one-time reasonably small cost (with some smaller amount needed periodically for replacement/repair) with a long term payoff that is many times greater. "
- "Thank you for the reply. I am working in Reno and normally don't make it home before 6pm, and of course since I am living in Incline fulltime for the last 11 years I want to be involved in our community. I 100% agree that we need to have a solution for our problems with the bears (actually they were here first, so it's more solving the problem of the humans) . Dealing with vendors within my job responsibility, I strongly believe signing a 10 year binding commitment can create issues. We should be able to structure the contract in a way to hold both parties accountable and to be able to renegotiate at certain terms. That's my biggest concern at this time.
- As a resident of Incline Village for nearly 40 years, I would like to recommend the following two changes to our trash policies.
- Bear resistant trash cans must be required if we want to end the constant conflict with our bears. People living here today enjoy nature. I came to Lake Tahoe in 1960 and back then whenever a bear was seen someone shot it and no one objected. We would not tolerate that today. Back then, because no one seemed to care, years passed and we saw no bears. But, except for a few decades last century when a few people wanted all the bears here dead, the bears have always been a part of Lake Tahoe and they belong here today.
- Things have changed. Today, as soon as a hungry bear gets into a garbage can or a dumpster, it is seen as a threat to humans and once reported, the offending bear is eventually destroyed. When bears know how to get people food they can do a great deal of damage and they can become very dangerous so we kill them. Sometimes we have no other choice.

- There is a much better way to deal with bears. We need to encourage bears to eat only natural foods by making it as difficult as possible for them to have access to human food. I have recently seen and photographed them climbing trees near my home to get to bird nests in spring and eating berries in the fall. But whether they live at Lake Tahoe or Yosemite, once they get a taste for human food their remaining lifespan can usually be measured in days.
- The cost involved in dealing with bears is reasonable and it must be considered a cost of living at and protecting Lake Tahoe. There are many other costs we pay here. It costs more to build here. When I first came to Tahoe garbage pickup was not required. Now we pay for it monthly whether we use it or not. We also now pay to treat and then pump our sewage over a mountain. We now must pay for many erosion control measures and pay the costs to reduce fire hazards. We do all these things to protect Lake Tahoe and most of us don't complain even though a few people objected when each new cost was required. Protecting our garbage from bears is a cost of living in bear country, and we can either pay the cost or we can keep killing the bears. Those are our only choices.
- Requiring recycled trash to be bagged in plastic seems counterproductive and I find it very upsetting. Why add plastic to the waste stream in order to recycle. I favor outlawing plastic shopping bags completely because I have often seen plastic bags in the middle of the Ocean and all over Nevada and California. The world was certainly a much cleaner place before plastic, but current policy forces me to purchase even more plastic bags and add them to my trash. I recommend using reusable rolling containers like those used in Reno which can be easily loaded by the garbage truck eliminating the plastic bags and making recycling easier for everyone. I would rather pay any extra cost for the container and stop paying for unnecessary plastic bags which go directly into the waste stream every other week."
- The proposal for Waste Management to only rent animal proof bins is outrageous. They need to offer them for sale as well. I think the cost to residents over a 5-10 year period hasn't really been considered.
- Also, I and assume many others, would like to see weekly recycling pickup. I have to store 1-2 full bags in my closet right now.
- "I will try to make meeting but basically want to say that we live in Incline Village.. That means something and to drive around and see garbage everywhere is disgusting. It is high time the board does the right thing and make trash receptacles/ bear boxes mandatory.. Each resident pays upfront or tack it on taxes. If they fail to pay property goes into default.
- Do the hard job, the right thing and clean this place up.
- Dear IVGID Board, My issue arises from the discretion to collect or not collect given to the Waste Management truck drivers, which in my opinion, is abused. Last year, IVGID sent out " free " yard debris clean up bags. I had my rental property cleaned, and the bags put out with appropriate stickers. The truck came by , and the tenants were told by the driver that he MUST pick up anything at the curb, but since it was not our recycle week, I would be charged. And I was charged (If I recall correctly) over $47 dollars in fees! To add insult to injury, about 2 weeks later, my microwave died. I put it out on recycling day , and it was not picked up. I called Waste Management and they said they don't pick up that type of

material, and I would have to drive it to Carson City. . Excuse me, but letting the people who make the profit decide if they will charge or collect something , is simply an abdication of responsibility of management by IVGID.

- We are part time residents and rarely ever use their pick up service. The few times we are in Incline we take our recyclables and trash to their location since we never leave Incline on the day of their pick up and do not want any trash left at the curb. I'm sure there are many others like this and we assume this is factored into the pricing.
- "Not sure I will be able to attend the Monday meeting but want it on record that residents and businesses here must be required to have wildlife proof trash containers.
- It has been noted over and over by law enforcement and Dept of Wildlife that the human/wildlife conflict is almost 100% caused by unsecured trash.
- IVGID CAN and SHOULD solve this problem with a requirement for residential and commercial wildlife proof containers.
- We don't need MILLIONS OF DOLLARS spent on the DP plan...we NEED to resolve the human/wildlife conflict NOW.
- As a resident of Incline Village, I would like to voice my support for an ordinance requiring wildlife resistant dumpsters for Incline's roughly 300 commercial properties and wildlife resistant totes for its 8,000 parcels.
- Incline Village believes it is the preeminent community in the Tahoe Basin. Its failure to lead on the escalating human trash problems has brought wildlife, especially bears, into perilous contact with humans and domestic animals. That a community as affluent as IV refuses to take action because of a few obstinate folks who begrudge spending a couple of dollars extra a month for trash service does not fit with IV's public image nor is it sound public policy making. It also wastes precious law enforcement and wildlife agency resources and causes unnecessary conflict among community factions. IV could be leading all the communities around the Tahoe Basin on this long overdue change, but it has repeatedly failed to mandate bear-proof/wildlife-proof trash containers for residents and businesses. The most cursory review of other mountain communities such as Yosemite, Mammoth (CA), Aspen, Vail, Boulder, (CO), and Cranmore, British Columbia, among others, would demonstrate the efficacy of mandatory bear-proof/wildlife-proof trash containers to any skeptics on the IVGID Board. Even the U.S. Forest Service has universally implemented such containers at all of its Tahoe Basin facilities, recognizing how important they are in keeping humans and wildlife safe and suitably separated from one another.It is our hope that IVGID will finally move forward with mandatory bear-proof/wildlife-proof trash containers and solve the problem that too many careless humans have causedand refuse to correct on their own. We have a legal system because everyone will not act responsibly without it. Let's use it to benefit public health, public safety and protection of all animals, who have no ability to advocate for their interests.
- Please forward this e-mail to the IVGID Board of Trustees, Steve Pinkerton, Joe Pomroy and anyone else involved with the trash issues in Incline Village and Crystal Bay. It's imperative that this issue be resolved

once and for all not just to save the lives of several bears each year but to prevent trash and other debris from polluting the environment and eventually winding up in the lake and streams.

- The topic of how to handle trash in our community has been debated long enough. The inaction by the IVGID Board of Trustees over the past few years has only lead to a worsening of the problem. Mammoth Lakes California solved this problem over a decade ago. The solution they employed is the only logical, reasonable and comprehensive solution to managing trash and reducing conflicts between humans and bears. It is irrational to believe that the IVGID Board of Trustees or anyone in our community somehow has a better solution than what has been very effectively implemented in Mammoth Lakes. I implore the IVGID Board of Trustees to invite Steve Searles or anyone else from Mammoth Lakes to meet with our Board of Trustees and community leaders and implement the tried and tested solutions. Only by having a combination of comprehensive education, strict enforcement and mandatory wildlife proof trash containers will the problem ever be resolved. Incline Village and Crystal Bay average between 300 and 350 real estate sales each year. This means every 10 years approximately 40% to 50% of all the properties in our community change hands to new owners. It is completely unrealistic to believe that education alone is going to solve the problem, there are just too many new property owners every year, along with vacation renters and part-time owners and their guests. I support the implementation and use of mandatory wildlife proof trash containers and respectfully request that this be made a part of any new agreement with Waste Management or any other company that will be providing trash removal services in our community. Thank you very much for forwarding this e-mail to all of the appropriate parties and I hope that our Board of Trustees will finally take the actions necessary to resolve trash issues and dramatically reduce conflicts between humans and bears.
- Dear IVGID - please make bear resistant containers MANDATORY. It is critical and the only responsible action as an agency of environmental protection and stewardship. Our community suffers greatly when trash is left all over and harms wildlife. Please please please, let's be as good as Mammoth or better yet, as Yosemite. Our community, our lake, our animals and our children's children deserve better.
- As coordinator for the Wilson-Palmer Homeowners Group and a full time resident for 12 years on Wilson Way, I have observed a wide variety of trash handling situations in our neighborhood and around Incline. I talked to many local owners and even people in other communities and states about the problem.
- From this I have strongly felt that a single trash solution does not fit all neighborhood situations.
- Over 2 years ago, Jim Hammerel and I discussed solutions to the problem, which then prompted me to consider and test the concept of Repelling Bears with Household Cleaning Supplies. My work has included discussions with Carl Lackey and demonstrations to his assistant, Heather Reich, the bear dog person.
- In my nearly 2 years of testing, I have found the Repelling by Odors program has successfully worked at our condo in the known presence of very close-by bears, being known by both their noise and snow tracks.

- We met at the Village holiday walk in December and had a brief discussion about bear boxes. I understand there is a new contract being considered with Waste Management. I want to encourage IVGID to consider mandatory bear boxes as they have been very successful in other communities at reducing human bear interactions, increasing community safety, and preservation of native wildlife.
- Having worked in Incline over 30 years, it has discouraged me to see such a wonderful community exhibit such poor stewardship with regards to trash containment and wildlife.
- This issue has ripped the community apart as neighbors blame one another over issues arising from lack of proper containerization for a mountain community teaming with bears and other inhabitants.
- It is your responsibility to show leadership and make good decisions. Please vote to have mandatory wildlife resistant trash containers for both residential and commercial properties, as well as all necessary enforcement for that to succeed.
- "I think it is imperative that IVGID come into the 21st century by imposing trash ordinances that allow residents, tourists and guests to live side-by-side with our wildlife. We are a mountain community in a forest; it is ridiculous that educated people who can think through problems fail to act in an intelligent way for the protection of all of us. If nothing else, we should be able to learn by other communities' successes.
- Please note that my full support and desire is to see that mandatory bear proof containers are required for all resident and business organizations within the Incline Village area. This is an intelligent and obviously much needed step to assure that we do all we can to diminish our bear/human interactions. To once again not move forward with mandating that all homes/businesses be required to have secure bear proof containers would be an incomprehensible decision that would go against all the statistics of what we clearly know to be true facts, not speculations. Basically, there is no making sense of the insanity of this situation when we turn our backs on what is a glaringly obvious solution, a solution which would assist dramatically in diminishing the presence of bears in our community. We are so much better than what we have proven so far, and I would hope and pray much to wise to let it happen again.

- Please forward this email and attached documents to the IVGID Trustees. Attached are excerpts from Place County specific to their solid waste containerization and enforcement when garbage related wildlife issues occur.
- There is an opportunity to adopt language from the Placer County Ordinance/Code into the existing IVGID Ordinance ONE: 8.16.266: Garbage can enclosure:
- Prior to final and/or occupancy approval for all new residential construction/extensive remodels. IVGID could do this when approving sewer lines, backflow etc...
- With in (30) days notification by IVGID that installation of an approved bear-resistant garbage enclosure is required because garbage collection and/or storage site has been inspected and determined to be a bear access problem. Robert Opp/Compliance can do this on trash violation calls.There should be a ONE

strike policy...No appeals, No Fines. Bear Box delivered and billed to IVGID bill. Resident/Owner will be eligible for the $150.00 rebate.

- Other ideas:
- All short term and long term rental properties will be required to provide wildlife resistant bear box. Single Family home must provide minimum 3 can capacity box.
- Any home/residence situated adjacent to USFS, NV Land or near a creek(known wild life corridor) required to have a bear box
- Any home with noticeable signs of wildlife intrusion (damaged,garage door, car etc) will be required to install bear box.
- Any resident who requests a BEAR Trap from the NDOW will be required to install a bear box and will notify IVGID that a trap had been requested. IVGID will have authority to access and inspect property to determine if garbage or access to food (dirty BBQ, open car) served as the attractant.
- I would like to lend my support for more bear boxes.
- Thank you for spreading the word on bear awareness!
- I have lived in the Lake Tahoe since 1979. As a Trustee, I hope you will agree as me that it is time to stop kicking around this issue because a few residents are too cheap to do the right thing and secure there trash. It is simply our civic duty to manage our trash and penalize those who do not.
- It is FACT - All wildlife agencies agree that 95% of all human - bear issues are the result of unsecured trash and other food attractants. The problem is the People's Trash not the bears. We must ensure that people secure their trash properly. Will education help? NO, we have tried this over and over. We have new residents coming every year and a constant turnover of vacation renters. It is impossible to educate every vacation renter when they arrive. There is only one solution! Mandatory bear proof containers for ALL.
- Because of a few selfish people who refuse to secure there trash properly, NDOW spends an enormous amount of dollars each each trapping and relocating bears. This is wasteful to spend our tax payer dollars on bear relocation because of these selfish residents who don't care about others. These residents should be fined and forced to purchase wildlife proof containers.
- IVGID's own legal council suggested that IVGID take steps with securing trash and attractants to minimize people-bear interactions.
- Yosemite had the lowest human-bear interactions this past year in 2015 because of bear proofing Yosemite's garbage. Yes, it works and as a trustee you know that there is no need to keep Kicking around this idea.
- Containerized trash is not just a bear issue but an health and safety issue in our beautiful area. There are reports of Rodents and chipmunks carrying hanti virus and plague in our area. Unsecured garbage attracts not only human bear conflict, it attracts disease!!!

- The selfish residents who argue they don't want a bear proof can because it is unattractive really believe garbage bags of garbage on the street IS attractive??? Of course not, it is only an excuse because they are too cheap to buy a bear box.
- These selfish residents are NOT too poor to afford a bear box! Remember, the median home value in Incline is $668,000!!!
- Lastly, I am sorry the meeting at the Chateau was scheduled today during normal working hours. There are many people who would have attended in support of mandatory wildlife proof containers had the meeting been held after 5:00. I hope future meetings will be scheduled when we can all have the opportunity to voice our concerns in an open town hall meeting.
- To Whom It May Concern on the IVGID Board and Among IVGID Management:
- Incline Village believes it is the preeminent community in the Tahoe Basin. Its failure to lead on the escalating human trash problems has brought wildlife, especially bears, into perilous contact with humans and domestic animals. That a community as affluent as IV refuses to take action because of a few obstinate folks who begrudge spending a couple of dollars extra a month for trash service does not fit with IV's public image nor is it sound public policy making. It also wastes precious law enforcement and wildlife agency resources and causes unnecessary conflict among community factions. IV could be leading all the communities around the Tahoe Basin on this long overdue change, but it has repeatedly failed to mandate bear-proof/wildlife proof trash containers for residents and businesses.
- The most cursory review of other mountain communities such as Yosemite, Mammoth (CA), Aspen, Vail, Boulder, (CO), and Cranmore, British Columbia, among others, would demonstrate the efficacy of mandatory bear-proof/wildlife-proof trash containers to any skeptics on the IVGID Board.
- Even the U.S. Forest Service has universally implemented such containers at all of its Tahoe Basin facilities, recognizing how important they are in keeping humans and wildlife safe and suitably separated from one another. It is our hope that IVGID will finally move forward with mandatory bear-proof/wildlife-proof trash containers and solve the problem that too many careless humans have caused and refuse to correct on their own. We have a legal system because everyone will not act responsibly without it. Let's use it to benefit public health, public safety and protection of all animals, who have no ability to advocate for their interests.
- Introduction: The public announcement for the subject forum states that staff have been ""listening to our community"" and ""want to make sure the best (solid waste) service solution is brought forward."" I and others I know do not believe these are accurate statements of fact. We believe staff has an agenda with another one of its favored collaborators [here Waste Management (""W-M"")], the interests of W-M are paramount, and those of the public staff serves, are secondary. In other words staff has not been listening to our community, and it doesn't want to make sure the best service solution is brought forward.

- If our belief is wrong and our staff is really here to champion the primary interests of we solid waste customers, then it will incorporate the suggestions which follow given its announcement states ""comments are welcome.""
- The Number One Problem With Our Trash Franchise and the Rates We the Public Pay, is Ownership of the Solid Waste Transfer Station: Our current trash franchise mandates that IVGID reimburse W-M for all the costs it incurs associated with collection and disposal of solid waste. And that it be paid a minimum profit based upon gross revenues on top of those costs. One of the costs W-M reports is monthly rent on the Sweetwater solid waste Transfer Station. This is rent W-M pays to a wholly owned subsidiary of itself which owns the Transfer Station. This means that IVGID is in essence paying monthly rent on IVGID's only Transfer Station.
- Why Incline Village Requires a Solid Waste Transfer Station: In most other communities the public dump is located within or adjacent to their boundaries. So after a collection truck finishes its solid waste route, it can dispose of the waste it has collected directly at the dump. But since the dump W-M uses for the solid waste it collects in Incline Village/Crystal Bay is located in Reno, the costs are prohibitive to have collection trucks making daily round trip runs over Mt. Rose to Reno and back simply to empty their solid waste loads; especially when those trucks are oftentimes less than full or undersized because they have to service Crystal Bay. So a transfer station is used to house oversized solid waste containers which are filled with Incline VIllage/Crystal Bay waste and then more economically transported on an ""as needed"" basis to Reno and back.
- The Monthly Rent IVGID is Paying for W-M's Use of the Transfer Station is in Excess of $9,500, or $110,000 Annually! And IVGID is paying this sum as part of the rates paid to W-M.
- If IVGID Were to Own the Solid Waste Transfer Station, it Would Cost Far Less Than What it is Currently Paying and in the Future Will Pay to W-M for Rent on W-M's Solid Waste Transfer Station: Since IVGID is a public entity, it can issue bonds at favored interest rates. Currently it is paying 2.39% on its latest 20 year 2012 Utility bonds . Based upon a monthly servicing cost of a bit lower than the $9,500 ($9,442 to be exact) it is currently paying in rent to W-M, IVGID can service and retire $1.8M of utility bonds over the next 20 years. In other words, if the solid waste Transfer Station can be purchased or otherwise acquired for $1.8M or less, for the next twenty years there will be no additional cost to rate payers for rent on that transfer station. And if it can be acquired for less than $1.8M (which I believe it can), there will be even less cost to rate payers. And it will be a community asset. And given W-M regularly increases the rent it pays itself for use of the Transfer Station, owning that station would help to cap future trash rate increases based upon disingenuous cost increases. And after 20 years, trash rates can actually decrease because then the Transfer Station will be owned free and clear.
- If IVGID Were to Own the Solid Waste Transfer Station, it Could Secure Competitive Bidding Which Would Likely Reduce Our Trash Rates: Since the current trash franchise mandates that a solid waste Transfer Station be used which is located in Incline Village; and today the only such station is the one owned by W-M's subsidiary; no one else can become IVGID's solid waste franchisee unless he/she/it can

use the current solid waste Transfer Station. Does anyone really believe W-M is going to allow a competitor to use its solid waste Transfer Station and for any amount less than it is currently charging itself?

- W-M Owns a Monopoly Which Must Be Eliminated:
- Under This Proposal the Solid Waste Transfer Station Would Become a Community Owned Asset, Just Like the Snowflake Lodge, Which Can be Operated by Any Qualified Concessionaire: And that concessionaire must supply its own insurance and be responsible for any damage caused by its use of the station. We must own our own solid waste Transfer Station.
- We Should Commission an Appraisal of the Transfer Station: to determine its real value. More than a year ago I was able to find a qualified MAI appraiser who would do the job for $5,000. Compared to the drunken sailor spending our staff is guilty of, wasting many times this amount on worthless endeavors like community shuttles, electric vehicle charging stations and magazines, this expenditure is a bargain and it should be embraced and commissioned immediately.
- Once We Know the Transfer Station's Value, We Can Negotiate With W-M For its Purchase as Part of Any New Franchise Agreement:
- And if W-M Refuses to Sell the Solid Waste Transfer Station, or it Asks Too Much For it, IVGID Should Condemn it via Eminent Domain: Listen to Donald Trump. Without eminent domain government could not build roads, bridges and other public infrastructure. So there's nothing wrong with using eminent domain to acquire a public asset the community requires. And here we require the solid waste Transfer Station!
- Don't Feel Sorry for W-M as it Will Be Paid Fair Market Value for the Transfer Station: That's what eminent domain is all about. Government condemns an asset it requires for the public good, and the property owner whose property is taken is compensated via fair market value. It's that simple.
- The Number Two Problem With Our Trash Franchise and the Rates We the Public Pay, is That Those Who Dispose of Little or No Solid Waste are Subsidizing the Rates Those Who Dispose a Lot of Solid Waste Pay: Because more than two-thirds of local residential property owners are absentee second or vacation homeowners, they dispose of a pittance of solid waste compared to full time occupied property owners or commercial users. Yet they pay the same rates. This isn't fair.
- Moreover, residential rates are based upon disposal of a cubic yard (seven 32-gallon containers) of waste per week, each and every week. Yet most of us who are full time occupied property owners don't dispose of anywhere near this amount of solid waste.
- We should reduce the amount of solid waste residential customers can dispose of for a given rate which will in turn reduce the rates those who dispose of little or nothing pay. It's called PAY FOR WHAT YOU USE. Since this is exactly what Joe Pomroy did to our water and sewer rates, in the name of equity, why isn't it good enough for our solid waste disposal rates?
- Conclusion: This discussion has nothing to do with the types of containers which are used for solid waste disposal - this is a completely different subject. But if IVGID wants to control the rates the public pays for

solid waste disposal, regardless of the containers used, it must incorporate the two suggestions which are the subject of this written statement.

- And by the way, I shared these suggestions with Mr. Pinkerton and staff two years ago. What have they been doing to address either one for the last two years? If the answer is nothing, then that kind of answers of the questions whether staff has been ""listening to our community"" and whether it really ""want(s) to make sure the best service solution is brought forward;"" doesn't it?
- I thought that was a good presentation yesterday. Some additional input that I forgot to share with Joe was our recommendation that recycling be picked up weekly, instead of bi-weekly.
- Most of us have gotten used to consistent recycling, and that means that most of our trash is recyclable, rather than waste. We need twice as much storage for recycling as we do waste, so a weekly pickup would encourage recycling even further.
- There have been many times when our two can bear box is stuffed because we have one can of waste and two bags of recycling.
- All containers commercial and residential trash containers must be bear/wildlife resistant - while this is not foolproof - it makes a big difference.
- Commercial dumpsters should be "park style"/bear/human error resistant.
- Residential should have option of bear box or bear tote. Bear tote should be available for rent from IVGID or service provider at customer cost.
- Recycling (residential) should be given option of having a rollable bearproof tote or a container that fits in bear box. No more blue bags. With a container, biweekly service is adequate. If we stay with blue bags I need weekly service.
- Green waste - should be free or minimal rate for commercial customers. Should not be charged as trash! Residential collection should be all summer through September or even October.
- My comment regarding this issue: In the 4 years I've lived on Dorcey Drive, I have never had a bear get into our trash. Nor have any of my neighbors I've asked have had a problem. My main complaint against bear boxes is that they are sooooo unattractive! Yuk! Just what we need to beautify the neighborhood...a big metal box at the end of EVERY driveway...the few scattered about are bad enough. If someone has a continuous problem, I understand. But I have neighbors who've lived here a lot longer than me and have never had an issue. Please reconsider making these aesthetically challenged boxes a required blight in the Village.
- "I attended the Trash Talk at the Chateau on Tuesday and realized how complicated the situation is, so here are my thoughts from my prospective. Good presentation by Joe Pomroy, P.E.
- I'm 78 years old and my wife is four years younger.
- We've lived in Incline Village at the same address for 35 years.
- My shoulders and back are useless from shoveling snow all those years.
- Our driveway is about 25 feet to the street and almost level.
- We've had one bear break-in ($500 to fix garage door),

- CURRENT
- The kids have moved on, so we have at most one 32 gallon trash can each week.
- We now use Zip Lock bags for smelly items.
- Two weeks of recycling in a ""blue bag"" is too heavy to carry to the street.
- I keep the RJG & Bonanza newspapers, Amazon boxes, and mixed recycling in
- separate containers and drive them to the transfer station every 10-14 days.
- Any green waste (mostly tree limbs) goes in a pile for the NLTFPD to chip.
- FUTURE
- We're full time residents, so I see no need for a bear box.
- One 32 gallon trash can with wheels would be fine every week.
- One 32 gallon blue recycle can with wheels would be fine every other week.
- Any larger cans won't fit very well between car and garage wall.
- Recycle collection weekly please
- I am a local resident, I also have a Landscape and property management business, been here for a couple years you might say,..,, anyway's, just a couple ideas,.,.,
- Joe said you were thinking about green waste 16 weeks instead of 12. YES!!!, we do most of our cleanups in April on Lakeshore, so the piles end up sitting there being a blight for a couple months. Please start in April weather permitting.
- Please pick up all 72 bags in one week, instead of 12 every other week. Waste management only picks up 12 bags per visit. So the pile sits there till they reach 72 bags. I noticed they don't always stick to that program though, depends on which way the wind is blowing that day????
- Please require all commercial and residential places to have Bear proof containers. Fix the problem, we got a lot of people doing it already, lets keep going!!
- Thank you for the prompt response following Monday's meeting. This issue is most important. Responsible residents should have the RIGHT TO CHOOSE: sealed bags @ curb or WMS containers. It should be mandatory for irresponsible residents to use WSM closed/secured containers. KEEP IN MIND ... older (and often mobility impaired individuals) can not muscle big or multiple smaller containers up and down an ""incline"" drive way. Let's make sure that all involved understand this position ... this is not a ""one size fits all"" situation !!!
- I would like to see the green waste pick-ups extended through the summer and into the fall. It would also be nice to have optional critter-proof trash and recycling containers available for those who choose to use them.
- Please log my support for bear resistant waste bins.
- would prefer weekly recycling pickup
- would prefer that pickups don't start at 7am. There are no traffic concerns here, so why not start at 8am?

- mandatory bear proof bins should be in effect. i've got video of a bear walking down my street pushing cans over and standing patiently next to my bear-proof can waiting for the trash guys to open it so it can inspect it after they dump it.
- "Thanks for holding the Community Forum on Jan 25.
- As a resident who moved to Tahoe for its beauty, recreational activities and wildlife it is my strong recommendation that:
- all trash (residential and commercial) must be in bear resistant containers
- all short-term rentals must have bear boxes
- all new residences must have bear boxes
- any residence receiving a garbage citation must have a bear box. The cost of the citation may be applied to the purchase.
- These requirements will help improve the appearance of our streets and significantly, if not eliminate, human and wildlife conflicts.
- "Hi, Thank you for the opportunity to make a comment about Solid Waste Services. Sadly this is basically the same comment I have been sending for years. I just found an old email for 2010 when IVGID also asked for comments. I've copied it below.
- September 26, 2010: Thank you for placing the piece in the PW News about accepting suggestions on how to increase our recycling percentage. I have two such suggestions coming from a full time resident.
- The first being weekly pick up of recyclables along with the trash. The schedule is confusing and we recycle so much that we inevitably end up taking our 3 large blue bags to the dump on the alternating week. I do not have the room nor want to store those in my garage for 2 weeks. There are items that I purposely don't recycle because I am afraid that the extra week of storage in my garage is going to attract bears (juice & peanut butter containers). Also, guests and visitors to Incline do not understand the every other week cycle as evidenced by the large number of blue bags ignored and left on the ground on the wrong week. Eventually many are broken into by wildlife which is another problem. I see it every week when I drive around my neighborhood and it is worse during high tourist seasons.
- Second, is get rid of the blue bags altogether, they are expensive and rip easily. We moved here from San Francisco where we were provided 4 trash receptacles: blue for recycling; green for lawn and table waste (compostables); black for trash; and a very small green container for indoor compostables. The 3 large receptacles were picked up weekly. The blue and green cans worked wonderfully. What I spend in blue bags in a year would probably put a dent in the purchase or lease of them. There is no reason our weekly yard clippings should be going in the trash--if there was the requirement of additional bagging, why not the paper compost bags for lawn waste? Anyway, it was a system that worked wonderfully. Easy to understand and you knew the schedule (every week). I believe that most bear boxes would be able to accommodate at least one receptacle dedicated to recycling in addition to trash.
- Thirdly, I would like to see the yard waste program extended for the full summer season. After mid-July when it tends to end, my grass clippings and yard waste end up in the trash.

- And lastly, it is a known factor that wildlife resistant trash container work. Every time there is the sale of a house in Incline / Crystal Bay, just like BMPs, make wildlife resistant trash enclosures part of a sale. Until the community is complete bear boxed, make trash pick up in bear resistant containers a requirement.
- "I would like to submit a comment about 2 things:
- In my opinion, second (or 3rd or 4th ;)) Homes that are used by people other than the owners should be required to have metal bear boxes.
- Secondly, I would love for IVGID to talk about composting. I know it is a dilemma b/c of the above said bears but the vast majority of our non-recyclable waste is compostable but we need somewhere to bring what we collect at our house.
- Thank you so much for collecting these!
- Continued discussion involving bear proof containers
- Status of problem bears and bear resistant container program.
- more feedback on the feasibility of Bear Boxes
- Status of Ordinance 1
- Progress on recycling and diversion rates; comparisons with neighboring communities and NV state diversion goals
- Why green trash is not recycled per the green sticker
- mandatory bear boxes!
- Continue to keep us posted on bears, trash containers
- A warning not to put pine needle bags near the street before you apply the stickers. Mine were picked up and I was charged a fee for excess trash pick up. More updates in trash pickup my time changed from 8am and now they are picking up until mid afternoon. I wasn't notified and my neighbor said the scheduled change as they have a new driver.
- Always bear awareness. Is it possible to address it particularly to people who rent out their property without making it feel unfriendly?
- More education on Bear Boxes and why we only recycle every other week, and WHY do we still have to use those stupid blue bags? We are a educated, affluent community with antiquated ways.
- Also, haven't seen much on the new recycling bins.
- Can we have recycle pick up once a week? I have far more recycling than trash.
- Mandatory bear box status.
- Status of Ord. 1 update and improving our Antiquated trash containerization (or lack thereof).
- More information on composting options, fireplace ash disposal, yard waste recycling.
- Promote Bear trash containers
- Trash pick-up, recycling, and yard waste program. It's changed this year, hasn't it? Become more restrictive? We're hoping there are other trash hauling options than Waste Management.
- I always appreciate info on the right way to deal with pine cones, pine needles, defensible space and other info on the best ways (and times) to handle organic waste. Very helpful for vacation owners who are not there every day.
- Please continue to keep us informed on the subject of requiring bear proof trash containers.

- Dropping trash off. In 18 years, we are rarely here during the middle of the week. Finally they opened the dumps on the weekends so we dump our 2 or 3 bags of household garbage bags off there before driving home. We make sure our guests do that so there are no bear problems. Since that nice older man died, they new people at the dumps question us about how much, that they will tell our garbage guy to skip our house this week etc. We tell them our address when we pull up and yet it is still an very unfriendly place and we are treated as if we are doing something wrong. Poor service.
- Coverage of changes and proposed changes.
- What happened to the Bear Box proposal?
- More info on bear/dumpster problem
- Recycling containers and implementation of bear boxes. Coordination with TRPA on drought resistant options including artificial grass not counting as coverage = less water use and no chemicals.
- Any changes they ultimately decide on in the ordinance. The BOT tried to change some things last summer and then the topic never saw the light of day since then.
- Better explanation of blue bag recycling. Can plastic "saran wrap" like packaging be included. Ditto for "blister pack" and Styrofoam. Too bad we can't get feedback on each home's recycling content.
- IVGID recycling goes to Sacramento??? Would like to see an economic analysis of how this makes sense.
- recycle bins and the doing away with the plastic bags
- What i s going on with the recyclable trash system potential changes.
- Get Ordinance 1 done.
- how we can start implementing recycling programs back into IVGID
- What are the parameters for residential trash service. It used to be unlimited, then we were told 7 bags per address. I live on a private street with 5 other homes, does that affect how many bags? Seems like Waste Management charges a lot for a little. If I take trash to the transfer station in my truck, they want to charge me for volume, even though it's 7 bags.
- Timeline for putting services out for bid.
- Would like to see info on making bear-proof trash containers mandatory
- free trash days
- I'd really like to know what time the trash pickup will be at my house. I feel like there have been days when i missed it at 8:30 and other days when it gets picked up at 3pm.
- Sure, how about asking (telling ?) residents to keep their trash receptacles out of sight until pick up day? And then promptly return them out of sight after pick up.
- More recycling
- No mandatory bear boxes and fine the people that cause the problem!
- recycling programs
- Status of the use of toters.
- Better recycle program
- recycling--statistics, costs, environmental impact.
- Why the poor recycling program? Grossly inconvenient, so we would like to see articles about how to improve.
- recycling
- I think a review of what and what cannot be included which would also recyclicals
- why recycle trash cannot be picked up every week

- Why don't we have a mechanized trash pick up system like most cities? Why don't we have a special trash can for recyclable trash like most cities, and done every week?
- Information about bear boxes (trash) and planning to get one installed
- Recycling. I never know what should or should not go in the blue bags.
- I do not want nor need bearproof trash containers.
- Bear boxes are recommended, but please realize that it may not work for all properties in Incline Village. please update on other options from time to time. Updates regarding large trash receptacles for trash and recycle. (Especially recycle!)
- Trash is picked up at a random time during trash day. We have a local bear which we love. If we put our trash out at 8 and it is not picked up until later in the day, the bear gets into it. If we are home we watch for the trash truck and put it out just in time, but this is not always possible. Can trash schedules be made more accurate?
- Approaches to trash protection from bears for individual homes.
- yes, mandatory bear trash containers...heavy enforcement of the ordinances and published addresses of those who are getting fines for trash violations, what the fines are and how many times they have been fined. That way neighbors will know who is attracting bears to the neighborhood, which could impact their houses also.
- poor customer service attitude on the part of the trash pickup personnel!!!
- Bears and trash is the most important topic right now to me. I love my bear box!!
- composting
- Calendar of Recycle pickup days, please.
- How about supplying recycle bags at zero markup to customers...ie at cost
- Real Status of recycling
- Not to be critical, we have appreciated the work all do, but the "Green Sticker" Program is ridiculous! I would like to see the how/why this program came into being. The program starts too late and ends too early for those of us who work hard on our yards. The mounds of bags on the streets are unsightly, our neighbors currently have 150+ bags that weren't "on the street" (were on the apron of their driveway) and now have to sit another two weeks before "Recycling Route" Day. Last year I tries to drop off stickered bags at the Transfer Station myself, and was charged the regular fee. This program, amongst other flaws, doesn't encourage the personal property fire safety efforts we need. Our trash guys work hard, I also think this program is not considerate of the hard work they put in.
- More info on how we are doing on residential recycling. Information on Compliance More Info on % of Residential Recycling being done. Info on % of Compl. with regard to the recent fees being imposed for Non-Compliance.
- recycling
- Remind to dispose of trash responsible and not throw in streets lake creeks path areas. Maybe should have a trash bin outside along path lakeshore area
- Tell the guys at the dumps to not act as if 55 year old women are sneaking in garbage from out of state in small white compactor bags.
- Explain why my garbage pick up time moved from 8:30 to 3:30.
- Why the poor recycling program? Grossly inconvenient, so we would like to see articles about how to improve.

- Favors a greenwaste program that starts ealier. A longer green waste program is better. Maintain 7 bag allownace. More precise timing on trash route.
- Favors bear boxes. Concerned with urban blight from trash bags and cans on street. Mandate cans be stored out of site if cans are used. Bear box owners should have lower monthly rate. Streamline bear box siting and installation process. Provide incentives for bear box installation.
- Would like to bid on solid waste services franchise
- Start greenwaste earlier. Increase the length of greenwaste program. Make greenwaste more flexible year to year. Pick up all 72 greenbags at once. Eliminate extra bag charge on greenwaste. Bear tote or bear box should be mandatory.
- Residential collection starts to early. Window is too narrow to put out trash cans prior to pick-up time.
- One solution does not fit all. Allow flexibility. Where do people put cans that don't have space. Provide options. People need to actively manage personal trash
- Start enforcing the rules - ordinance
- will the ecocenter benefit IVCB
- billing is nice to deal with one bill
- Prefer bear box for CB
- If it's really broke or not - does it need fixing
- look at bids to see if somebody wants to cross the border
- Facilitate bear box purchase and installationj
- buying power of waste management - take advantage
- why am I solicited for tips during holidays from drivers, working for Waste Management? No thank you from drivers or graditude? Better customer service from drivers.
- The transfer station should have more customer service capacity. More attendants to remove trash and recycling from vehicles is necessary to reduce safety and health hazards to customers.
- Trash and recycling service for disabled - didn't know it existed
- Weekly recycling would be awesome. wildlife resistant totes should be mandatory and rented with reduced cost for bear boxes recycling containers/totes, annual green wate program.
- emailed misty. Commercial wildlife mandatory to stop issues. Recycling totes. Weekly recycling.
- if wildlife containers are mandatory, they should be rented not owner provided.
- Love our bear box. Everyone should have one.
- CA Resident; IV recycling canlled at HOA. Mandatory HOA recycling.
- our bear box has made it so easy to store and have trash serviced. 2. would like weekly recycling with cart. 3. wildlife proof containers should be mandatory.
- Trash routes - times are too variable now
- Can't located (install?) a box anywhere on my property
- make bear boxes mandatory
- I have size cocnerns for storage

- HOA needs: size of recycle carts for existing storage. 2. ease of use - WM dumpsters
- Commercial trash rates should be different to reflect business type. Parasol building is different from a restaurant
- The dumpster lids are very heavy.
- How do I get my dumpster repaired. The lid is out of alignment.

MEMORANDUM

TO: Board of Trustees

THROUGH: Steven J. Pinkerton
General Manager

Sharon Heider
Director of Community Services

FROM: Bradley A. Johnson, P.E.
Director of Asset Management

Indra Winquest
Director of Parks & Recreation

SUBJECT: Approval of the IVGID Beaches Recreation Enhancement Opportunities Plan dated February 2016

STRATEGIC PLAN: Long Range Principle 5 – Assets & Infrastructure – Conduct planning and design, in advance of undertaking projects or procurement, to ensure new District assets meet operational requirements and enhance the customer experience.

DATE: February 12, 2016

I. RECOMMENDATION

That the Board of Trustees moves to approve the IVGID Beaches Recreation Enhancement Opportunities Plan.

II. DISTRICT STRATEGIC PLAN

The document before the Board of Trustees for approval is the result of two years of work to develop comprehensive recommendations to guide any future capital investment made by the District at the Beach properties. This document is consistent with Long Range Principle 5 – Assets & Infrastructure which states the District will conduct planning and design, in advance of undertaking projects or procurement to ensure new District assets meet operational requirements and enhance the customer experience. Approving this plan will complete Long Range

Principle 5 – Assets & Infrastructure – 2015/16 Budgeted Initiative C: Begin the update of the Master Plan for the Beach Venues.

III. BACKGROUND

At the June 25, 2014 meeting, the Board of Trustees awarded a professional services contract to Design Workshop to perform land planning services and develop a Beach facility plan with the purpose of providing a guiding document for any future capital investment made by the District at the Beach properties. Subsequently, Design Workshop and Staff have participated in two publically held meetings (one to discuss site analysis findings and one to discuss survey results and site improvement opportunities), met with and received feedback from the Beach District Venue Advisory Team, conducted two seasons of operations and use observations, conducted numerous interviews with operations staff and concessionaires, completed an intercept survey of beach users (with 267 responses), and completed a mailed and on-line community survey (with 2,149 responses).

The results of the surveys along with the draft findings and investment opportunities were presented to the public on August 12, 2015. The document before the Board is the final report that memorializes the process by which the document was developed; discusses the existing conditions at the Beach properties; summarizes the survey process, results, and findings; and identifies the recommended recreation enhancement opportunities and their estimated costs.

The recommended improvements include:

- Improvement of entries and pedestrian access at all Beach properties to expedite the check-in process and enhance pedestrian safety.
- Replacement of the restroom/concession building at Incline Beach to create a beachfront hospitality zone.
- Replacement of the restroom building at Burnt Cedar Beach to improve use, increase the number of available fixtures, and replace aging infrastructure.
- Enhancement of the Burnt Cedar Pool House for improved concession operations.
- Enhancement of the Burnt Cedar Pool mechanical equipment for improved and more reliable operations.
- Enhancement of the group and individual picnic/BBQ areas at all Beach properties with additional focus on the individual sites on the western side of Burnt Cedar Beach to improve customer experience and enhance use.

- Enhancement of beachfront access and pedestrian connectivity at all Beach properties with additional focus on connectivity between the western site amenities and the eastern beachfront areas at Burnt Cedar Beach to improve customer experience and enhance use.
- Provision of non-motorized watercraft storage and a formal launching area on the western side of Burnt Cedar Beach, similar to operations at Hermit Beach, to reduce the waiting list presently in place for storage at Hermit Beach.
- Development of a consistent design aesthetic for all architectural and site finishes across all Beach properties including buildings, shelters, signage (including fonts and colors), landscape/retaining walls, curbs, and walkways.

By approving the IVGID Beaches Recreation Enhancement Opportunities Plan, the Board will be setting in place a facility plan that will guide the major capital improvements completed at the Beach properties over the next 10 to 15 years. This document will also inform the Community Services Master Plan process presently in place.

IV. FINANCIAL IMPACT AND BUDGET

The Board is not awarding any contracts at this time nor approving any specific capital investments. Impacts to future capital budgets at the Beaches will be dictated by the pace of investment and schedule of selected enhancements/replacements made by future Boards during future budget approval cycles. This document will serve as a guide for that process.

V. ALTERNATIVES

Reject the IVGID Beaches Recreation Enhancement Opportunities Plan as presented. In doing so, the Board would need to provide Staff with additional direction for what steps to take next.

VI. BUSINESS IMPACT

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

IVGID Beaches
Recreation Enhancement Opportunities
Plan Approval
February 24, 2016

Bradley A. Johnson, P.E. – Director of Asset Management
Indra Winquest – Director of Parks & Recreation

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Project Purpose and Document Goal

- To provide professional recommendations for site and building facility improvements for the Incline Village beaches in relation to each beach's site character, the existing conditions, and the expectations of the users.

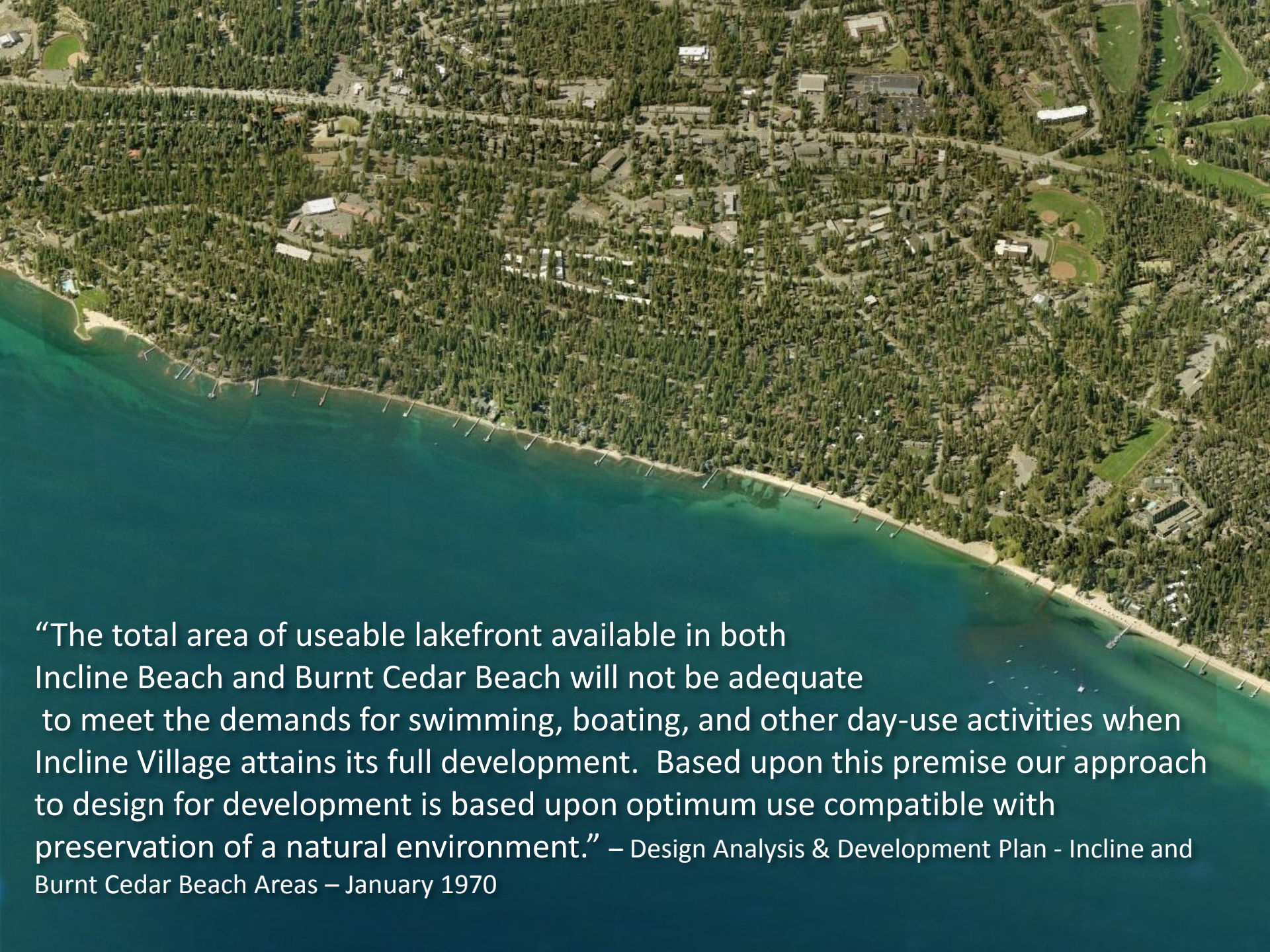
- The document will provide a road map for future infrastructure improvements that will enhance the user experience in a sustainable and resilient manner consistent with the community's values and expectations.

District Strategic Plan

- Long Range Principle 5 – Assets & Infrastructure
  - The District will conduct planning and design, in advance of undertaking projects or procurement to ensure new District assets meet operational requirements and enhance the customer experience.
  - 2015/16 Budgeted Initiative C: Begin the update of the Master Plan for the Beach Venues

Project Process

- Contract awarded June 25, 2014
  - Site analysis and operations and use observations conducted in summer 2014 & 2015
  - Interviewed operations and concessionaire staff
  - Met with Beach District Venue Advisory Team
  - Intercept survey at beaches (267 responses)
  - Mailed and on-line community survey (2,149 responses = 26% return rate)
  - Two public meetings/presentations
    - October 15, 2014 – Existing Conditions
    - August 12, 2015 – Survey Results & Draft Recommendations



"The total area of useable lakefront available in both Incline Beach and Burnt Cedar Beach will not be adequate to meet the demands for swimming, boating, and other day-use activities when Incline Village attains its full development. Based upon this premise our approach to design for development is based upon optimum use compatible with preservation of a natural environment." – Design Analysis & Development Plan - Incline and Burnt Cedar Beach Areas – January 1970

Recreation Enhancement Opportunities

- Improvement of entries and pedestrian access at all beach properties
- Replacement of the restroom/concession building at Incline Beach
- Replacement of the restroom building at Burnt Cedar Beach
- Enhancement of the Burnt Cedar Pool House
- Enhancement of the Burnt Cedar Pool mechanical equipment

Recreation Enhancement Opportunities, cont.

- Enhancement of the group and individual picnic/BBQ areas at all beach properties with additional focus on the individual sites on the western side of Burnt Cedar Beach
- Enhancement of beachfront access and pedestrian connectivity at all beach properties with additional focus on connectivity between the western site amenities and the eastern beachfront areas at Burnt Cedar Beach
- Provision of non-motorized watercraft storage and a formal launching area on the western side of Burnt Cedar Beach, similar to operations at Hermit Beach
- Development of a consistent design aesthetic for all architectural and site finishes across all beach properties including buildings, shelters, signage (including fonts and colors), landscape/retaining walls, curbs, and walkways

Staff Recommended Board Action

- The Board of Trustees moves to approve the IVGID Beaches Recreation Enhancement Opportunities Plan
  - Doing so will set in place a facility plan that will guide the major capital improvements completed at the Beach properties over the next 10 to 15 years
  - Doing so will set in place a facility plan that will inform the findings and recommendations of the upcoming Community Services Master Plan
  - Doing so will complete Long Range Principle 5 – Assets & Infrastructure – 2015/16 Budgeted Initiative C: Begin the update of the Master Plan for the Beach Venues

Financial Impact of Approval

- No contracts are being awarded at this time
- No specific capital projects are being approved at this time
- Current and future financial impacts are dictated by the projects and budgets authorized by the Board of Trustees during the annual capital budget process
- Approved document will act as a guide for that process as it relates to the Beach properties

Questions
and
Discussion

IVGID BEACHES RECREATION ENHANCEMENT OPPORTUNITIES PLAN

PREPARED FOR INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FEBRUARY 2016

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CHAPTER 1: INTRODUCTION

CONTEXT

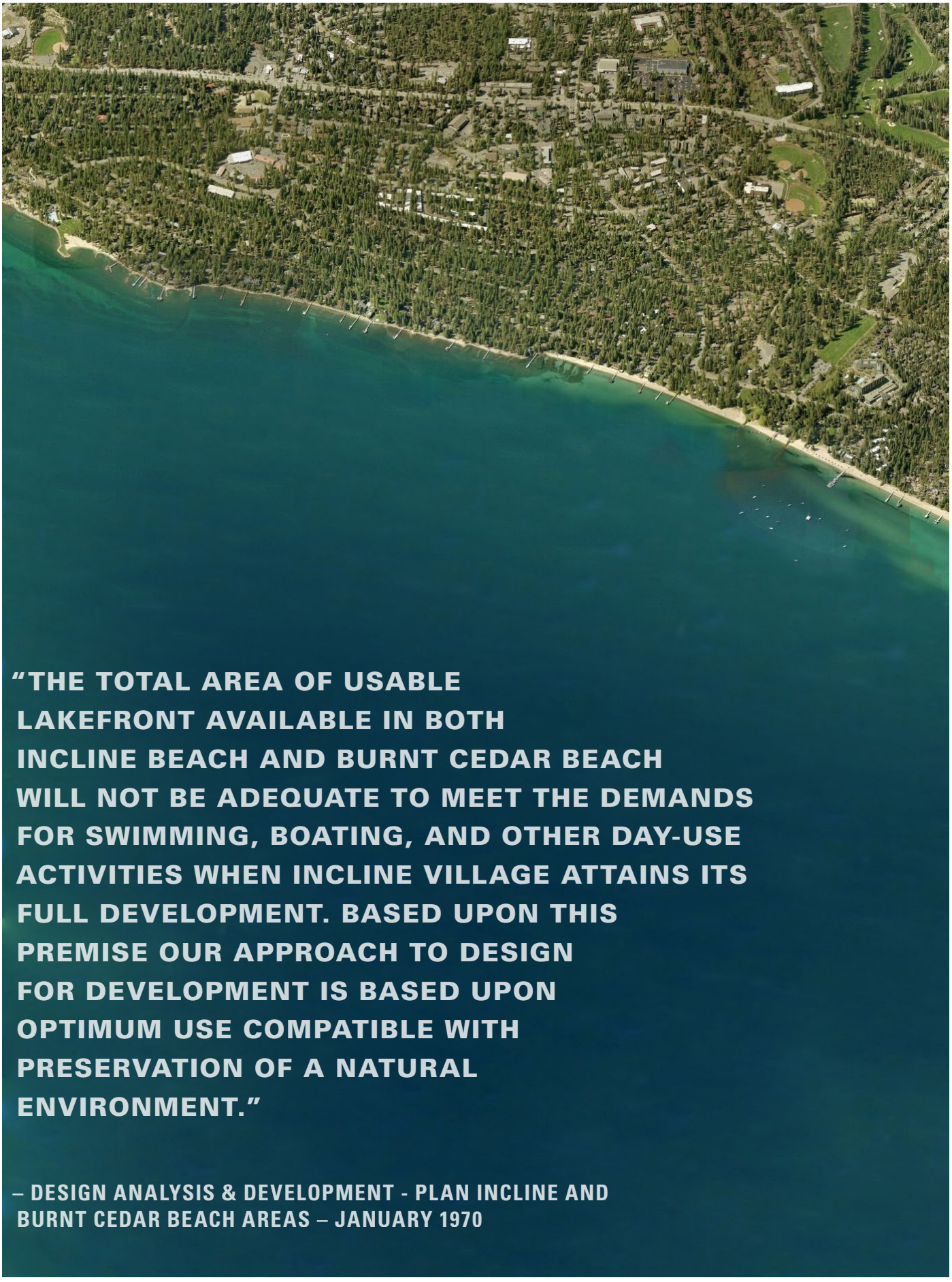
PROJECT ORIGINS/BACKGROUND

Incline Village General Improvement District (IGVID or the District) provides community oriented recreation programs and facilities for the communities of Incline Village and Crystal Bay. In addition to several other recreation facilities, IVGID is responsible for the operation of a series of private beaches that were acquired in 1968 which were referred to as Burnt Cedar Beach and Incline Beach. Today the beaches are delineated as Burnt Cedar Beach, Incline Beach, Ski Beach and Hermit Beach. These facilities provide quality recreational resources to local property owners and their families, but little investment has been made to much of the beach facilities since the 70s.

This Opportunities Plan was prompted by feedback from beach guests to the IVGID Board of Trustees and staff requesting improvements to the existing beach facilities. Staff expressed the need for a facility plan prior to undertaking any major improvements. The Board of Trustees and staff recognized the need to study the properties, analyze their use and receive input from users and property owners in order to understand what improvements are needed and what uses meet community needs and desires while fitting with the dictates of the land.

The last recommendations study that was completed for the beaches was the Design Analysis & Development Plan from 1970. Similar to this effort, that plan also correlated with a time when IVGID was preparing to significantly invest in the beaches. Significantly, the plan noted that the "lakefront available in both Incline Beach and Burnt Cedar Beach will not be adequate to meet the demand... when Incline Village attains its full development."

This statement remains true today. There is not enough beachfront to meet the demand. Therefore, the recommendations presented in the plan do not include expanding the facility's footprint or building for peak demand. Improvement opportunities identify the optimal, most compatible uses that work within the constraints of the natural environment and maintain the character of the properties.



“THE TOTAL AREA OF USABLE LAKEFRONT AVAILABLE IN BOTH INCLINE BEACH AND BURNT CEDAR BEACH WILL NOT BE ADEQUATE TO MEET THE DEMANDS FOR SWIMMING, BOATING, AND OTHER DAY-USE ACTIVITIES WHEN INCLINE VILLAGE ATTAINS ITS FULL DEVELOPMENT. BASED UPON THIS PREMISE OUR APPROACH TO DESIGN FOR DEVELOPMENT IS BASED UPON OPTIMUM USE COMPATIBLE WITH PRESERVATION OF A NATURAL ENVIRONMENT.”

– DESIGN ANALYSIS & DEVELOPMENT - PLAN INCLINE AND BURNT CEDAR BEACH AREAS – JANUARY 1970

PLAN PURPOSE AND PROCESS

PLAN PURPOSE AND GOAL

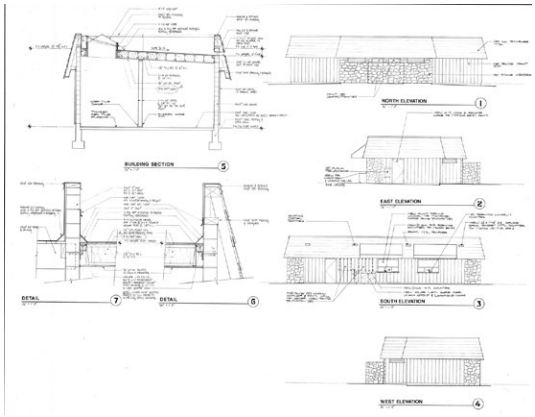
The Opportunities Plan is intended to provide professional recommendations for site and building facility improvements for IVGID beaches in relation to each beach's site character, existing site conditions and user expectations. The plan identifies a number of enhancement opportunities for Incline Beach, Ski Beach and Burnt Cedar Beach.

The goal is to provide a road map for future infrastructure improvements that will enhance the user experience in a sustainable and resilient manner consistent with the community's values and expectations. The community will use the information as they consider how to most effectively invest in the properties over the next 10 to 15 years.

None of the recommendations are mandatory. The plan presents opportunities to enhance the facilities in a manner consistent with the community's desires. The final decisions regarding how much, when and where to invest will be made through a series of future community conversations.

The opportunities described in the plan do not address parking, the boat ramp or crowding as these items are limited by the physical constraints of the beaches. IVGID staff is aware of the concerns regarding these elements, but at this time there are no recommendations for expanding the beachfront. The District has considered a shuttle system similar to the Sand Harbor Express to help address the parking limitations. Improvements to the boat ramp and construction of a breakwater are restricted due to environmental and permitting constraints.

Site analysis of the beach facilities during July 4th weekend



Previous plans and documents reviewed during the process

PROCESS

Development of the Opportunities Plan occurred over two years in order to allow adequate time to evaluate use of the beach facilities, research and document existing site conditions, conduct staff and concessionaire interviews, conduct user and community surveys, and engage the community in the plan's development. Following is a summary of the work completed through 2014 and 2015 to develop the plan:

- Site analysis (buildings, site layout and landscape) (summer/fall 2014)
- Review of existing plans and documents
- Use patterns observations (summer 2014)
- Interviews with staff and concession operators (summer 2014)
- Beach users intercept surveys (summer 2014)
- Mailed community survey (summer/fall 2014)
- Analysis of survey results (winter/spring 2014/2015)
- Use patterns observations (summer 2015)
- Development of opportunities plan (fall/winter 2015)

PUBLIC OUTREACH

Community input was a central part of the process. And will continue as the Opportunities Plan is reviewed and specific projects move forward into pre-design and design phases. Opportunities for input were presented through face-to-face meetings, surveys and e-mail comments. The intent of the outreach was to better understand the type of experience enjoyed at the different beaches, what types of facilities and amenities may be desired to enhance that experience, and general feedback on the opportunities identified for the beaches.

Following is a summary of the meetings and outreach methods utilized during the process. Refer to Chapter 3 for details and outcomes regarding the surveys.

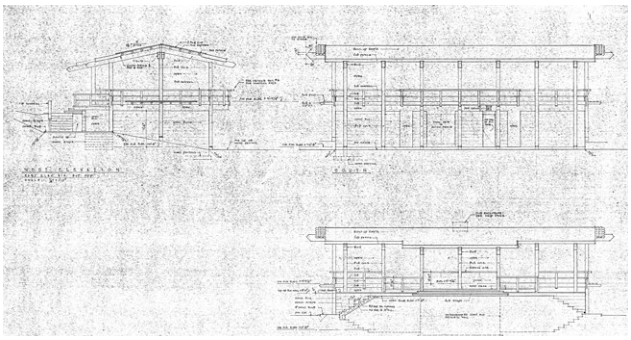
- User intercept surveys
- Staff interviews
- Updates to and feedback from the District Venue Advisory Team
- Mailed community survey to all parcel owners and tenants with beach access
- Project website with information updates, project materials, sign up for meeting notifications and comment form
- Public Meeting #1: Present site analysis findings
- Public Meeting #2: Present survey results and site improvement opportunities
- News articles
- Press releases
- Notifications of workshops in local papers, flyers, and on-line
- Business card handouts to invite community feedback via e-mail

Public Meeting to review survey results and opportunities

Project website with information updates, links to project materials and an opportunity to comment

Business card handouts to invite community feedback

SITE DEVELOPMENT HISTORY



1964
Original Burnt Cedar Pool House

1968
IVGID acquires beach properties

1972
Ski Beach Boat Ramp Construction

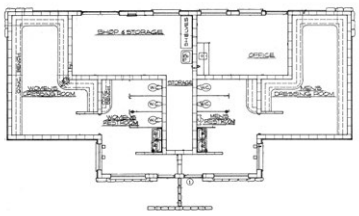
1977
Ski Beach Storage Building

1986
Incline and Ski Beach Parking Lot Additions (Not Implemented)

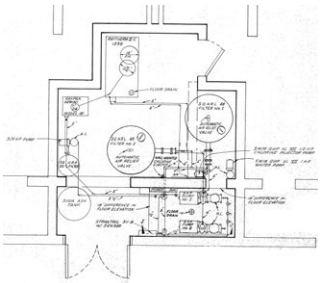
1987
Burnt Cedar Beach Lakeside Pedestrian Circulation Enhancements (Not Implemented)

1965 | 1975 | 1985

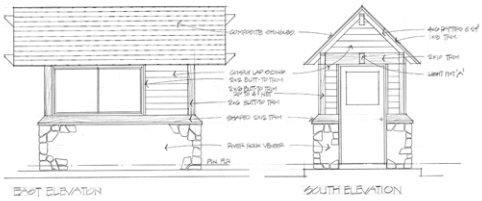
1970
Burnt Cedar and Incline Beach Parking and Circulation, Restrooms/Concessions Buildings, Gate House



1980
Burnt Cedar Pool Mechanical Improvements



1984
Ski Beach Storage Building Remodel to Add Restrooms



1994
Burnt Cedar Beach Gate House Replacement

1997
Incline Beach Parking Lot Improvements (Added 59 Spaces)

Burnt Cedar Beach Fence Replacement

1998
Incline and Ski Beach Gate House Replacement

2015
Ski Beach Restroom Replacement

1990 | 2000 | 2005 | 2010

1999
Burnt Cedar Pool House Replacement

1995
Incline Beach Restroom Remodel

2009
Burnt Cedar Pool Slide

Burnt Cedar Restrooms ADA Remodel

1991
Incline and Ski Beach Fence Replacement

splunk>
CAPTAIN

CHAPTER 2: ANALYSIS OF EXISTING CONDITIONS

INCLINE BEACH AND SKI BEACH

As a foundation for future decisions regarding improvements to the IVGID beaches it is important to understand how the beaches are currently organized, how well they function and how the existing natural and built features influence operations, maintenance activities and the overall guest experience.

For the purposes of this site analysis the areas of the beaches have been grouped together into four distinct categories; Entry/ Circulation/Parking, Buildings and Structures, Recreation Areas, and Undeveloped Areas. Through on-site observations, community surveys, meetings with IVGID Staff and consultation with concessionaires the design team noted aspects of the current facilities to develop recommendations to resolve problems and identify design opportunities for future improvements.

Incline Beach and Ski Beach encompass approximately 13 acres of relatively flat terrain with over 1,300 linear feet of lake frontage. The beaches are divided by Third Creek which helps to naturally separate the motorized boating activities permitted at Ski Beach from the more passive recreation activities at Incline Beach. Parking is accommodated in a 96-vehicle parking lot with additional parking available in the Village Green and Overflow Parking Areas. Picnic areas and barbecues are sporadically spaced beneath mature Jeffrey Pine trees and a concession building/beach bar provides guests with a variety of food options and refreshments. Various other activities are dispersed through the site, however, the primary attraction to Incline Beach and Ski Beach is the wide sandy beach which draws on average nearly 1,500 guests each weekend day during the summer.

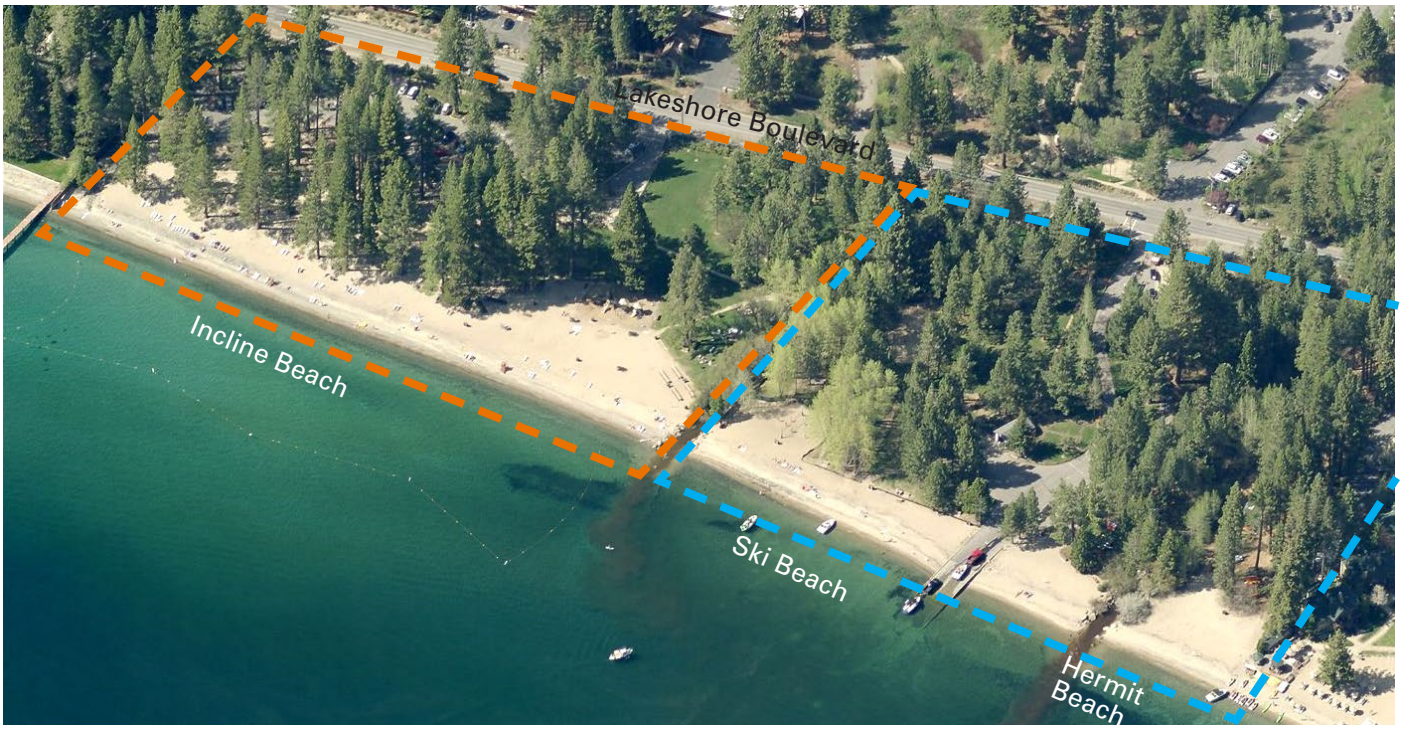


Figure 1: Incline Beach and Ski Beach Study Area

ENTRY/CIRCULATION/PARKING

GATE HOUSE

- The controlled entrance to the gate house allows for face to face contact with guests.
- One disadvantage of the current arrival process is that on busy days traffic is prone to backing up onto Lakeshore Boulevard while guests are processed at the gate house.
- Congestion at the entry gives the impression that the beach is full and also creates some potential traffic safety and emergency access issues.
- Safety concerns exist at the entry because guests arriving on foot or by bike are required to share the primary circulation route with vehicular traffic.
- Separating pedestrian and vehicular traffic presents an opportunity to improve the arrival and circulation for guests.

DROP-OFF ZONE

- The vehicular circulation system conveniently allows guests to utilize the drop-off zone to unload beach gear and passengers even when the parking lot is full.
- The design for the drop-off could be improved by widening the drop-off lane to allow vehicles to bypass other vehicles that require prolonged times to load or unload.

PARKING LOTS

- The current parking lot configuration accommodates 91 vehicles, plus 5 ADA spaces. Two offsite lots (Village Green and Overflow) are available across Lakeshore Boulevard which add 54 car and 36 boat trailer spots. There are approximately 15 street parking spots immediately outside the gates of Incline Beach.
- On average the parking lot at Incline Beach fills up by 1:00 pm during the average summer weekday and by 10:00 am on a typical weekend.
- Without dramatically altering the quality of the beach experience, it would be impossible to develop an adequate supply of parking to address the demand on peak days or for peak visitation times.
- On an average peak day Incline Beach and Ski Beach might have 1,500 guests. If you assume three guests per vehicle, 500 parking spots are required. Assuming 100 parking spots per acre, an additional three to four acres of land would need to be accommodate the parking.
- Expansion of the beach parking lots is not likely to occur. Alternative parking strategies and operational elements such as a shuttle system, parking permits or other operational controls may need to be considered in the future.

BUILDINGS AND STRUCTURES

FOOD CONCESSIONS

- The current building was constructed in the 70s and is largely identical to the original design.
- The concessionaire facility is ideally situated near the entrance and is equidistant to Incline Beach and Ski Beach.

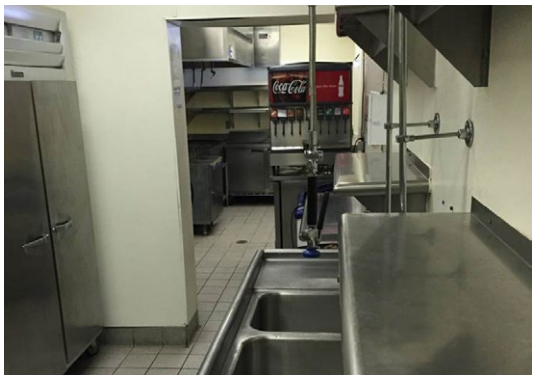
Incline Beach gate house

Shared vehicular and pedestrian circulation

Drop-off zone at Incline Beach

Food concession building at Incline Beach

- The entire building comprises approximately 1,250 square feet with only 370 square feet is allocated to concessionaire operations.
- Allocation of concessionaire space is inadequate based on current needs.
- Design of the facility could also be improved to offer a contemporary food/beverage experience.
- Contemporary concession facilities have moved away from lining up their guests in favor of a "scramble" system where guests can survey multiple food options, including ready-made items.



Concession building interior

BAR CONCESSIONS

- The current bar location is limited because it relies on power, water and storage from the adjacent concession building.
- It is logical to have the food and beverage services adjacent to one another because of their compatible service requirements.
- In addition to dedicated utilities and storage space, future designs for the bar could be better oriented to capture views towards the lake.

Bar concession

INCLINE BEACH RESTROOM FACILITIES

- The building was constructed in the 70s and the restrooms were remodeled in the 90s.
- The restrooms are well located on the site to service the entire beach from a central location.
- Contemporary public restroom design has evolved away from the current shared layout to include individual or family style facilities for both safety and maintenance reasons.
- Eight restroom stalls (inclusive of men and women) are available. Based on current standards, the facilities provide an insufficient number of restroom stalls and offer an uninviting experience.
    - Using the current standards based on the "average daily use during peak periods of use" 12-14 restroom stalls would be present at Incline Beach and 4-6 restroom stalls at Ski Beach (estimates are calculated using weekend day average visitation with a requirement for 1 stall/50 people).
    - Restroom figures exclude the 4th of July visitation from the calculation so that the numbers are not skewed.
    - The restrooms lack outdoor showers for rinsing.
    - Facilities are compliant with the Americans with Disabilities Act (ADA).

Eight-stall Incline Beach restroom

SKI BEACH RESTROOM AND STORAGE FACILITIES

- The Ski Beach restrooms are conveniently located adjacent to the boat launch. They provide a combined storage/bathroom facility.
- The building has recently been replaced with a new facility with heated stalls so that the facility can be open to guests year-round.
- The new facility has four restroom stalls which is consistent with current standards.
- The new facility is ADA compliant.

Typical family picnic area

RECREATION AREAS

GROUP AND INDIVIDUAL PICNIC AREAS

- Recreation amenities have been dispersed to provide a range of experiences, some in the sun, others in the shade, some for large groups and others for families.
- Picnic tables and grills are in good condition.

BEACH ZONES MANAGED TO ACCOMMODATE A VARIETY OF USES

- Incline Beach, Ski Beach and Hermit Beach are each managed differently to accommodate a variety of users expectations.
- Incline Beach offers over 600 linear feet of beach frontage and a protected swim zone.
- Ski Beach allows motor boat guests to utilize the beach for loading, unloading and relaxing.
- Hermit Beach offers guests a launch zone for non-motorized watercraft.
- The division of use is clearly delineated by the creeks that bisect the property.
- One area where the beach zone could be improved is through the placement of trash receptacles. Although conveniently placed, the trash receptacles' location could be moved away from the prime beach area as they detract from the scenic quality and create an undesirable zone for beach use.

VOLLEYBALL AND ACTIVE RECREATION

- On a typical weekend day the volleyball courts are used for competitive games.
- The beach area is a good location for volleyball and active recreation because of sun exposure and proximity to the lake.
- Noise from the lake, boats and volleyball area reinforces why active recreation along Ski Beach is an appropriate use.
- Quieter forms of recreation and relaxation are situated away from the beach to take advantage of the shade and secluded atmosphere.
- The massage tent is another example of a use that benefits from being located away from the highest intensity areas.

PLAYGROUND

- The playground is located within close proximity to both the restrooms and the beach making it convenient for families.
- Kids love the playground.
- The number and placement of benches around the playground provide popular seating locations for parents and families while watching their kids.
- Future improvements to the playground might include enhancements to the accessible route of travel and installation of fully accessible play features.

FLEXIBLE LAWN SPACE

- Turf space at the entry to Incline Beach is used for lawn games and overflow during heavy visitation.
- The lawn area is ideally located to accommodate temporary events and activities because of its highly visible location.

Non-motorized watercraft use at Hermit Beach

Beach volleyball court at Ski Beach

Playground at Incline Beach

Flexible lawn space at Incline Beach

- From an experiential standpoint it is nice that the lawn area is open; it allows the site to breathe and feel large even on days with heavy visitation.
- Dogs are not allowed on Incline Beach year round. Dogs are only allowed on Ski Beach during October 15 through April 15.

UNDEVELOPED AREAS

CREEK CORRIDORS

- Creek areas provide natural green space and enhance the setting by providing visual and noise buffers.
- The creek corridors provide a natural buffer that helps define areas of similar use.
- At the far end of the property adjacent to the Hyatt Resort an area has been designated to accommodate non-motorized boat storage. Demand for this use exceeds the current storage area.
- Given the stream environment zone (SEZ) limitations within the creek corridors, there are few other options for how they could be developed.

Third Creek riparian corridor

BEST MANAGEMENT PRACTICES (BMP)/PARKING LOT BUFFER

- The undeveloped area with the greatest opportunity for improvement is the zone between the parking lot and Incline Beach. This area is located on higher capability lands, which means it could be designed to accommodate services or functions that are currently inadequate or underrepresented at the beach.
- Proximity to both the parking and beach make it convenient for guests, but the shade and lack of things to do and places to sit result in this area being underutilized.
- This zone might also benefit from landscape improvements to enhance the visual quality, screen the view of the parking lot and support future forest health.
- An absence of young pine trees to eventually replace the mature vegetation means that at some point in the future, the character of the beach could be significantly different.

Underutilized area adjacent to Incline Beach parking lot

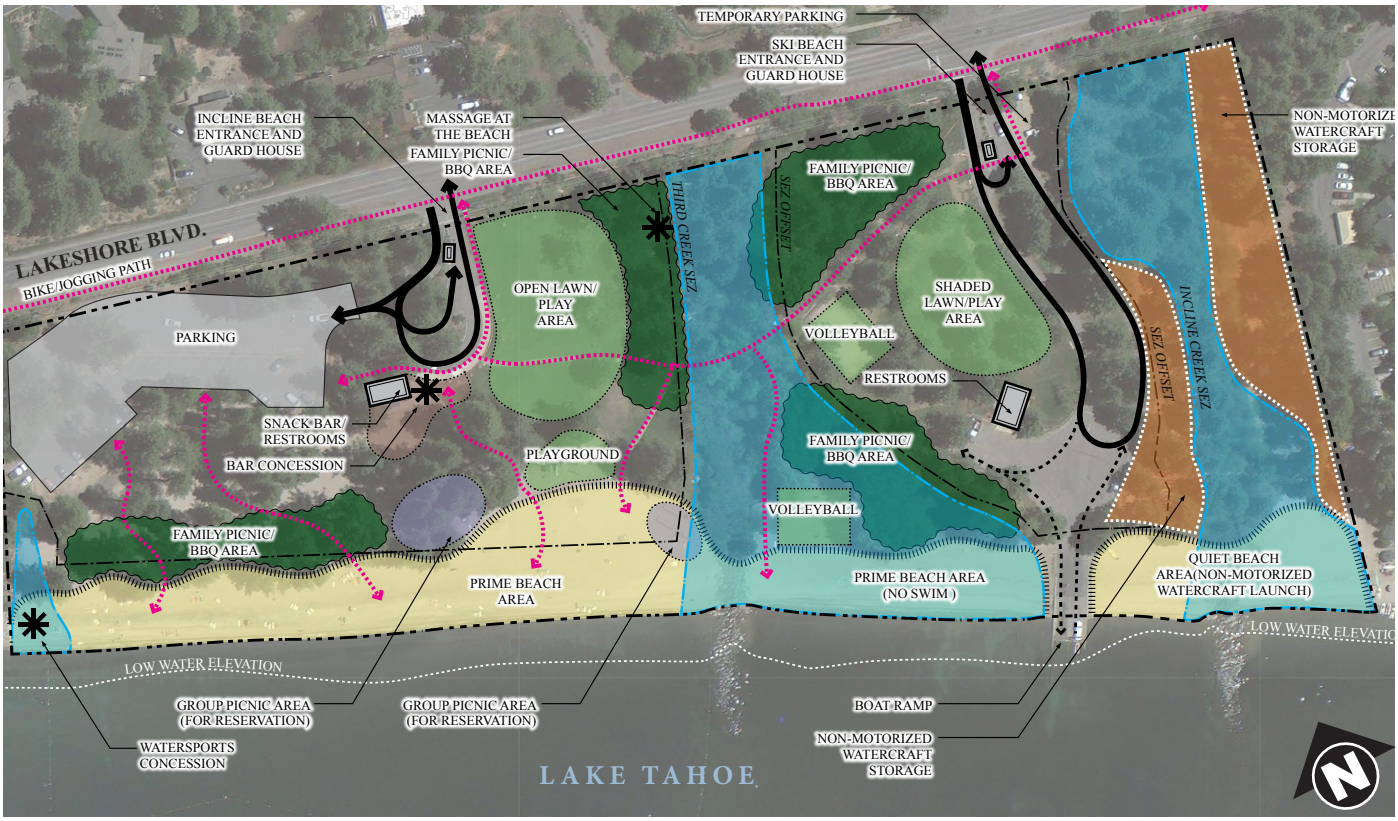


Figure 2: Incline Beach and Ski Beach Site Analysis Summary

SITE ANALYSIS SUMMARY

- Overall the various uses have been appropriately positioned according to the site conditions. Even after nearly 50 years of use at the beaches, the intent of the original guiding design principle "optimum use compatible with preservation of a natural environment" remains relevant.
- Vehicular areas are located to accommodate efficient circulation which allow guests to easily circulate through the parking lot and drop-off passengers at a central location.
- The highest intensity use areas (i.e., beaches, playground, boat launch) are located within close proximity to the parking and restroom facilities.
- A variety of areas have been established to provide a diverse mix of experiences for groups and individuals.
- Landscape areas have been preserved to screen and buffer uses that would otherwise impact the visual quality of the beach as seen from both the lake and surrounding areas (parking lot is buffered from the lake, non-motorized boat storage is hidden from both the lake and Lakeshore Boulevard).
- Concession buildings and restrooms are due for upgrades, however, their general location should remain the same for a variety of reasons including overall visibility, central location, existing utilities and proximity to existing vehicular and pedestrian circulation.

BURNT CEDAR BEACH

Burnt Cedar Beach is comprised of approximately 10 acres of gradually sloping terrain. Unlike Incline Beach and Ski Beach where a sandy shoreline extends for the entire length of the lake, Burnt Cedar's beach is limited to a much smaller area. The shallow beach at Burnt Cedar is protected by a jetty making it an ideal swimming spot for children. Another difference between the two recreation areas is that a central feature of Burnt Cedar is an outdoor pool complex.

With the pool in the middle of the site, the east and west ends of the beach are effectively separated. This separation combined with the beach being located on the eastern side of the site has resulted in very different use patterns from one end of the beach to the other. The eastern side of Burnt Cedar is heavily programmed with restrooms, a beach concessionaire, group and individual picnic areas, open lawn and a playground. The western side of the site has a more utilitarian feel because it contains the entrance, gate house, and the adjacent IVGID water system infrastructure.

Parking for 124 vehicles is split between the two sides of the site with a central drop-off at the pool. Although there are a few more parking spaces at Burnt Cedar than at Incline Beach, the demand for parking largely exceeds the supply on an average weekend day when as many as 1,000 guests visit the recreation area.

Similar to the analysis for Incline Beach and Ski Beach, the primary uses at Burnt Cedar have been grouped together in four distinct categories; Entry/Circulation/Parking, Buildings and Structures, Recreation Areas, and Undeveloped Areas.

Figure 3: Burnt Cedar Beach Study Area

ENTRY/CIRCULATION/PARKING

GATE HOUSE

- The controlled entrance to the gate house allows for face to face contact with guests.
- The entrance to the beach is on a steep slope.
- Limited vehicle queuing distance results in vehicles blocking traffic along Lakeshore Boulevard on busy days.
- Guests arriving by foot or bike are required to stand in the drive aisle while awaiting entry.
- The pedestrian path leading into the beach is steep – not ADA compliant.

Incline Beach gate house

PEDESTRIAN CIRCULATION

- Once past the entry gate, the site offers a separated pedestrian circulation system that allows guests to avoid walking in the roadway.
- In some areas the path is inaccessible based on ADA standards.
- Pedestrian circulation is obstructed by the location of the pool which gives the feeling that Burnt Cedar is divided into two halves.
- There are opportunities for the pedestrian circulation system to be improved to create a safer and more enjoyable pedestrian experience that links guests to all the beach amenities.

East/west circulation through the site is obstructed by the pool

DROP-OFF ZONE

- The centrally located drop-off provides convenient access to the various beach amenities.
- The drop-off helps to minimize conflicts between vehicles and pedestrians.

PARKING

- The current parking lot configuration accommodates 116 vehicles, plus 8 ADA spaces.
- On an average peak day Burnt Cedar Beach might have 1,000 people. Assuming three guests per vehicle, 330 parking spots would be required to accommodate the parking demand. Assuming 100 parking spots per acre, an additional two acres of land would be needed to accommodated the parking.
- The parking lot layout allows for one-way traffic flow which is essential to helping traffic flow smoothly through the site.

Drop-off zone at Burnt Cedar Beach

BUILDINGS AND STRUCTURES

FOOD CONCESSIONS

- The facility is well situated at the drop-off with impressive views toward the lake.
- The buildings are designed in a traditional Tahoe style comprised of milled, heavy timber structure, stucco wall and relatively steep gable and hipped roof forms punctuated by an occasional shed.
- The architecture feels appropriate to the site, has held up well and forms a welcoming centerpiece to the community's pool facilities.
- The snack bar comprises approximately 950 square feet (including mechanical) and opens onto a partially covered patio area.

Pool house and concession facilities

- The existing snack bar suffers from an old fashioned design that includes two indoor/outdoor windows under a covered porch.
- The windows tend to disengage customers from food service personnel and are notorious bottlenecks for convenient, time effective service, particularly during periods of high demand.
- The display window on the right is inaccessible to patrons who cannot touch or feel the items on display.
    - Attempts to view, try-on, or check-out these items further exacerbates food service delays.
- The kitchen layout is both inefficient and outdated.
    - Too many items line the perimeter walls with the middle left wide open.
    - Cold and dry storage is a bare minimum and not optimally laid out for either delivery or food preparation.
    - An efficiently design "back-of-house" could significantly improve service.
- A high volume of the kitchen is going to waste. A modest expansion could provide the room required for a modern scramble food service design.

BAR CONCESSIONS

- Despite the absence of running water, sinks or dishwashing, the bar overlooking the pool has been a great success.
- The facility is operated on a resort model with employees offering bar service at the beach. This requires orders and drinks to be carried back and forth over a considerable distance.
- The biggest challenge for the bar in its current arrangement is the lack of basic utilities and storage.
- Inadequate ice making and cold storage require the concession operator to make multiple trips to transport supplies from an offsite storage site during busy days.

LIFEGUARD FACILITIES

- The lifeguard pavilion provides needed space for pool employees, including office and break space.

LOCKERS, SHOWERS AND RESTROOMS

- The facility's locker, shower and restroom facilities are laid out in a linear, shot-gun fashion intermingling clean, wet, dry and dirty areas.
- It also appears the shower and locker space is underutilized, particularly as there is an available outdoor shower.
- Contemporary facilities that are predominately designed for resort style versus recreational use are designed to separate clean, dirty, wet and dry areas.
- Dry locker areas should be easy to access but somewhat private so guests do not feel exposed while changing.
- It is ideal to have a locker room layout where the wet and dry vanities, as well as the showers, are in a central location so the travel from wet to dry areas is somewhat close.
- In the current Burnt Cedar configuration, guests who simply want to change must walk through the "dirty" restroom area and into the "wet" shower area.

Food Concession exterior

Food Concession interior

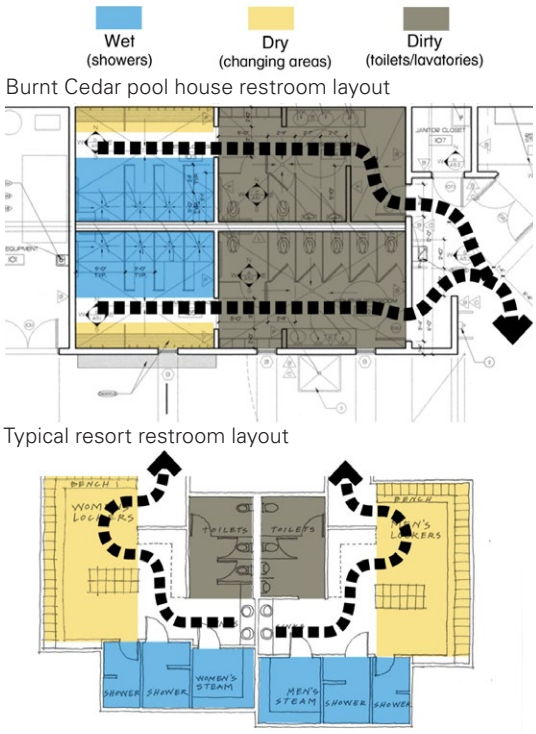
Bar Concession overlooking the pool deck

Pool house lockers, showers and restrooms

- The lockers and changing areas are also directly adjacent to the shower which creates the potential of tracking water throughout the entire facility.

REMOTE RESTROOMS AND STORAGE

- The building was constructed in the 1970s and it possesses a generic, utilitarian feel, not necessarily appropriate for Tahoe or a spectacular lakeside setting.
- From a restroom and concessionaire perspective, the structure is well located.
- Service vehicles have easy access to the back of the building.
- At about 1,250 square feet, the building is also small given the number of uses within (restrooms = 440 sqft, changing area = 440 sqft, and storage = 370 sqft)
- The open-air changing areas are oversized and underutilized as an amenity. Moreover, they are a liability due to the lack of use and the history of graffiti and other mischief.
- Space presently allocated to storage, while necessary for operations, is in a location that is better suited for potential concessionaire space.
- Six restroom stalls (inclusive of men and women) are available. Using the current standards based on the "average daily use during peak periods of use" 8-10 restroom stalls would be located at Burnt Cedar Beach (estimates are calculated using weekend day average visitation with a requirement for 1 stall/50 people).
  - Restroom figures exclude the 4th of July visitation from the calculation so that the numbers are not skewed.
  - The restrooms lack outdoor showers for rinsing.



Restroom operations diagrams

RECREATION AREAS

POOL

- The pool is the defining characteristic of Burnt Cedar, offering guests the opportunity to swim and sunbathe at the beach without actually needing to go into Lake Tahoe.
- The pool dates to the 1960s and the mechanical design dates to the early 1980s with limited equipment upgrades/replacement over time.
- Pool/mechanical enhancements were not a component of the 1999 Pool House replacement project.
- Dated mechanical design leads to closures during periods of peak use due to cloudy water from sunscreen use.
- Improvements in pool chemical technology has helped mitigate some of the water visibility issues.
- The design of the pool is arranged with the adult lap swimmer in mind with the exception of the recently added waterslide.
- The waterslide is popular with kids, but it impacts the use of the available shallow end because the slide requires a roped off safety zone.
- The pool is situated in a commanding position on site. It sits in the center of the site with views over the lake.
- Because of its orientation on the site, the pool has the effect of dividing Burnt Cedar into two halves. The active and popular half is the side with the beach while the other side receives limited visitation.

Burnt Cedar remote restroom and storage building

Burnt Cedar pool

GROUP AND INDIVIDUAL PICNIC AREAS

- Picnic areas are distributed throughout the site with some attracting heavier use than others.
- The picnic sites closest to the beach on the east side of the pool seem to be the most popular.
- The sites on the west and the sites at the edge of the parking lot are the least popular.
- Landscape improvements may serve to help improve the experience for those picnicking in these areas.
- The picnic sites directly adjacent to the parking area are compromised by the parking lot and feel inconsistent with the other picnic opportunities available at the beach.

West side family picnic and barbecue area

BEACH ZONE

- Burnt Cedar Beach is managed to allow for swimming.
- The beach is protected by the jetty, the waters are shallow, and visibility of the water from the beach is good which may be one reason that Burnt Cedar is a popular beach for families and kids.
- A water sports concession is located on the eastern portion of the beach for rentals such as kayak and stand up paddle boards.

Burnt Cedar Beach managed primarily for swimming

VOLLEYBALL

- Compared to the competitive volleyball courts at Ski Beach, the court at Burnt Cedar attracts families and groups interested in leisurely play.

FLEXIBLE LAWN SPACE

- Despite its sloping nature, the large lawn area between the parking lot and the beach is popular for throwing the frisbee and ball games.
- Because it is sandwiched between the beach and the pool it seems to attract more spontaneous activity than the lawn area at Incline Beach.
- No dogs are allowed year round.

Flexible lawn space at Burnt Cedar Beach

PLAYGROUND

- The playground is positioned on a terrace overlooking the beach.
- It has the added benefits of shade and close proximity to the restrooms.
- The experience for adults could be improved by providing additional seating opportunities that offer views of the lake and the play area.
- Despite Burnt Cedar Beach having a reputation of being a family destination, the playground is smaller than the one at Incline Beach.

Playground at Burnt Cedar Beach

UNDEVELOPED AREAS

LANDSCAPE BUFFER

- One of the nicest aspects of the site is that the entire area has not been overly programmed with buildings or activities.
- A nicely landscaped buffer along the northern property boundary helps screen the facility from surrounding residential uses.

Figure 4: Burnt Cedar Site Analysis Summary

- Maintaining and potentially enhancing this buffer to visually screen the parking lots is a good use for the existing buffer space.
- The western-most edge of the undeveloped area provides a potential site for non-motorized watercraft storage and launching. Similar to Hermit Beach, the site is separated from the prime beach area and has opportunities for additional landscape buffer to screen it from the lake.

SITE ANALYSIS SUMMARY

- Overall, the placement of buildings and activities are well organized according to site characteristics and land uses.
- The current restroom and concessionaire facilities are reaching the end of their useful life. The design of future buildings should respond to user expectations, contemporary recreation services and requirements, and should incorporate industry best practices.
- Preserving the desirable qualities of the popular spaces and enhancing the underutilized spaces will improve the overall experience.
- Access and arrival for vehicular traffic and pedestrians/cyclists should be analyzed to provide better separation and identify a safer way to allow non-vehicle check in and access to the facilities.

CHAPTER 3: COMMUNITY SURVEYS

PURPOSE AND APPROACH

PURPOSE

A two phased survey was developed to provide IVGID with user and community feedback to help understand the type of experience enjoyed at the different beaches and what types of facilities and amenities may be desired to enhance that experience.

APPROACH

Three separate data collection approaches were utilized for purposes of economic and methodological efficiency and to allow for the maximum opportunity for IVGID property owners, tenants with beach access, and beach users to participate. First, staff at IVGID administered an on-site, real time intercept survey to users at the three beaches during the 2014 season. Second, listed property owners were each sent a mailed survey with return envelope. Third, an identical set of survey questions was provided via online access for Incline Village residents. Each sampling approach provided a distinct look at IVGID beach users and residents, with mailed respondents, online, and on-site beach users each showing slightly varied characteristics and preferences.

Highlights of the survey methodology are as follows:

BEACH INTERCEPT SURVEYS – GUESTS ON THE BEACHES

- Conducted during weekdays and weekends during July – August 2014
- Administered by IVGID staff
- 267 surveys completed
  - 155 Incline Beach
  - 83 Burnt Cedar
  - 29 Ski Beach
- 248 of the 267 respondents were picture pass holders (92%)
- Able to cross tabulate between residency type (full time, second home, guest, vacation rental) and beach access method (picture pass, punch card, cash entry)

MAILED/ON-LINE SURVEYS – PARCEL OWNERS AND TENANTS WITH BEACH ACCESS

- 8,193 surveys mailed
- Mailed to all parcel owners and tenants with beach access that have an address on file
  - 6,603 parcel owners with beach access
  - 1,590 tenants with beach access
- 26% return rate
  - 1,990 returned via mail
  - 159 completed on-line
  - Typical satisfactory mailed survey return rate: 15%
- On-line survey was available in Spanish
- Spanish version of the mailed survey was made available at the library and recreation center
- Able to differentiate between parcel owner and tenant response
- Able to cross tabulate between residency type (full time, second home, guest, vacation rental) and beach access method (picture pass, punch card, cash entry)
- Restricted on-line responses to one entry per IP address
- Able to identify multiple on-line entries from the same IP address, in the event a respondent cleared their history to complete multiple surveys

KEY TAKEAWAYS

- ***IVGID Beach Users***. While mailed and online respondents indicated that they do use IVGID beaches often, intercept respondents were more frequent guests. They also tended to be from younger age groups and accordingly lower income households. This may be a result of the older demographic being more apt to spend time to respond to the survey. While responses from the intercept sample were generally not dramatically different from the other groups, managers reviewing the survey findings should note items where the intercept survey responses were significantly different than the mailed survey responses.
- ***Beach Use.*** Passive recreation, including relaxing and enjoying scenery, is a predominant use reason for all beaches. Each beach has a specific use and audience.
  - *Incline Beach:* Viewed as a scenic, relaxing location and a place to swim in the lake. It is perhaps a less active recreation destination and has slightly more appeal to those with children. Contrary to anecdotal views, Incline Beach is a family destination.
  - *Burnt Cedar*: Noted for the pool and lawn areas and thus attractive as a family group activity site as indicated by the data. The beach is also a place where users take the whole family – barbecue use is high.
  - *Ski Beach:* Stands out as a boating/watercraft access beach. It may attract a younger male user for competitive volleyball and thus may be a distinct recreation management site. Motorized and non-motorized boating uses include power boats, personal watercrafts, and kayaks. It is an access point for waterfront recreation.
- ***Crowing and Parking:*** Crowding and parking are consistently critical issues for destinations in the Lake Tahoe Basin during the summer months and were noted in comments. Throughout the survey and noted with emphasis in written comments, crowding and associated parking issues remain a perceived issue. Crowded, active beaches are not unique to Incline Village. It is a common issue around the lake due to the desire for residents and guests to be on the water and on the lake during a busy, high-volume compressed peak season. In comparison to other Lake Tahoe public beach facilities, the use density at IVGID beaches is less than the use density seen at other public beaches such as Sand Harbor. In addition, IVGID beaches have auxiliary areas for people to disperse, including open lawn areas, picnic sites and playground areas.
- ***Additional or Improved Amenities and Services:*** Restrooms were typically the single most requested recreation site improvement. Respondents also noted improved snack bar/café/restaurant facilities. These responses may be driven by Incline Beach being the most preferred beach and it has one of the District's poorest restroom facilities and the food and beverage service is hampered by poor layout and substandard building facilities. Music and events were also mentioned as a desired activity.
- ***Overall Satisfaction:*** Overall, IVGID beaches received very robust positive satisfaction ratings by all respondent groups indicating a management approach that addresses the needs of IVGID recreation users. The community loves the beach properties, has great deal of appreciation for them and they are a reason IVGID is a destination for homeowners.

DEMOGRAPHICS

RESPONDENT DEMOGRAPHIC PROFILE

- Respondents were generally older, with mailed respondents tending to be older than those completing the survey on-line or via the intercept surveys at the beach.

AGE

- 61.0 year average (mailed)
- 52.9 year average (online)
- 52.8 year average (intercept)

PERCENT OF RESPONDENTS OVER 65

- 42.1% of mailed respondents
- 48.0% online respondents
- 24.8% intercept respondents

HOUSEHOLD COMPOSITION

- The majority of those surveyed live in households comprised of couples or multiple adults, both with and without children at home.
- A minority are single.
- About half of those surveyed in all samples live in households with no children.

Table 1: Respondent Household Composition

HOUSEHOLD COMPOSITION	MAILED	ONLINE	INTERCEPT
Single, no children	9.70%	8.80%	12.40%
Single, with children	4.20%	4.20%	7.50%
Couple, no children	40.60%	35.60%	35.30%
Couple, with children	31.50%	38.90%	31.60%
Multiple adults, no children	4.90%	5.10%	6.00%
Multiple adults, with children	9.10%	7.40%	7.10%

EDUCATION

- The respondents are similarly well educated with more than 8 in 10 having a college degree or more.

Table 2: Respondent Education

EDUCATION	MAILED	ONLINE	INTERCEPT
Did not complete high school	0.10%	0.50%	0.80%
High school graduate	3.10%	1.40%	4.00%
Some college or technical training	12.60%	10.80%	13.90%
College graduate	35.80%	41.80%	35.10%
Graduate degree	22.70%	27.70%	12.70%
Post-graduate degrees	27.10%	20.20%	33.50%

RESPONDENT DEMOGRAPHIC BY PREFERRED BEACH

When sorted by preferred beach, the demographics highlight user characteristics for the three beaches. Trends include the following:

- Those with a Ski Beach preference tended to be male.
- Ski Beach also has a higher percentage of those single with children and multiple adult households with children.
- Over one-third of the Ski Beach intercept sample was also from a single no children household, somewhat lower income, and a younger average age (45.7 years).
- Those with an Incline Beach preference included a large percentage of couples with children.
- Burnt Cedar Beach users were also more likely to be couples with children or from households with multiple adults with children.

Table 3: Respondent Demographic by Preferred Beach

GENDER	SKI BEACH	INCLINE BEACH	BURNT CEDAR
MAILED			
Male	56.30%	47.10%	46.60%
Female	43.70%	52.90%	53.40%
ONLINE			
Male	71.90%	43.60%	58.70%
Female	28.10%	56.40%	41.30%
INTERCEPT			
Male	67.60%	40.00%	32.90%
Female	32.40%	60.00%	67.10%
AVERAGE AGE			
MAILED	59.7	64.1	62.2
ONLINE	54.2	50.2	55.8
INTERCEPT	45.7	49.8	54.5

USER PROFILE

The user profile provides indications of the respondent's general beach usage, including their method of access, frequency of use, beaches visited and preferred beach.

RECREATION USER PROFILE

ACCESS METHOD

- The vast majority of beach users are either full time residents or second home owners.
- More than 90% of mailed and online respondents were parcel owners.

Table 4: Respondent Residence

RESIDENCE	MAILED	ONLINE	INTERCEPT
Full time /year round resident	45.8%	60.8%	48.2%
Second home – summer or extended vacation	19.5%	13.6%	25.7%
Second home – weekends, holidays, vacation days	32.4%	23.2%	15.5%
Homeowner guest use	0.4%	1.6%	6.0%
Vacation rental	1.6%	0.0%	3.9%
Resident in neighboring community	0.4%	0.8%	0.7%

Table 5: Respondent Ownership

OWNERSHIP	MAILED	ONLINE	INTERCEPT
Parcel owner	93.7%	91.2%	N/A
Renter	6.3%	8.8%	N/A

Table 6: Respondent Access Method

ACCESS	MAILED	ONLINE	INTERCEPT
IVGID picture pass holder	97.10%	95.90%	87.00%
Punch card day use entry	2.70%	3.30%	8.10%
Cash day use entry	0.30%	0.80%	4.90%

FREQUENCY OF USE BY PREFERRED BEACH

- Incline Beach is the beach visited most often, with half or more saying that they use this beach most often, followed by Burnt Cedar Beach and Ski Beach.
- The bulk of those surveyed visit IVGID beaches several times a month or more.
- Those reporting the highest frequency of use were the intercept sample.
- Those preferring Ski Beach visited more days per season (combined weekly or more than one day per week), followed by Incline Beach, with a similar percentage among intercept respondents.

Table 7: Frequency of Use by Preferred Beach

FREQUENCY OF USE	MAILED	ONLINE	INTERCEPT
More than one day per week	22.0%	24.6%	44.5%
Weekly	17.3%	20.6%	17.1%
Several times a month	28.3%	32.0%	23.8%
Once a month	12.1%	11.8%	5.0%
Less than once a month	17.0%	7.5%	7.1%
Seldom or never	3.3%	3.5%	2.5%

Figure 5: Frequency of Use by Preferred Beach, Sorted by Survey Method

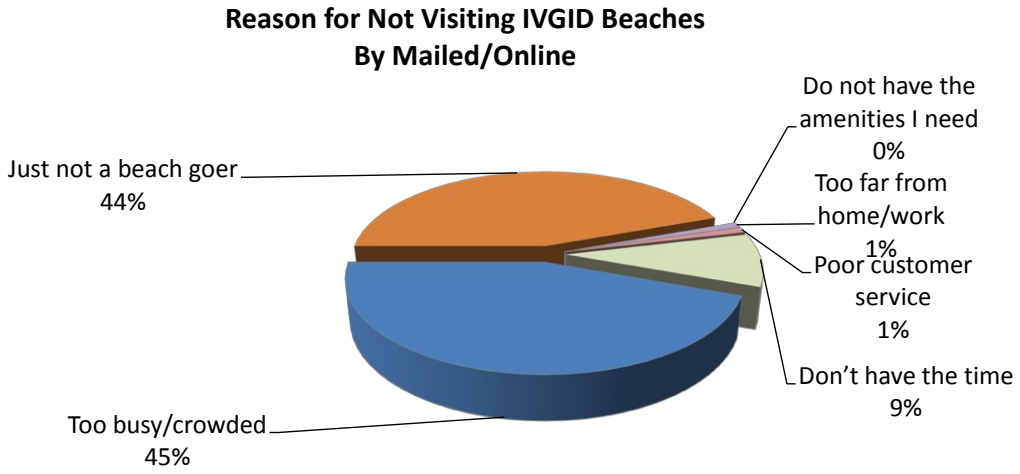
BEACHES TYPICALLY VISITED

- The most typically visited beach is Incline Beach, followed by Burnt Cedar Beach and Ski Beach.
- A small minority do not visit IVGID beaches.
- The primary reasons for not visiting the beaches are: 1) too crowded and, 2) just not a beach goer.

Table 8: Beaches Typically Visited

BEACHES TYPICALLY VISITED	MAILED	ONLINE	INTERCEPT
Ski Beach	42.50%	60.40%	33.60%
Incline Beach	74.00%	81.60%	80.90%
Burnt Cedar Beach	66.40%	67.60%	59.70%
Do not visit IVGID beaches	6.90%	2.40%	

Figure 6: Reason for Not Visiting IVGID Beaches



PREFERRED BEACH

- Approximately half of respondents from all samples listed Incline Beach as their preferred beach.
- Ski Beach was less preferred with slightly more than one-in-ten visiting that beach most often.
- Average party size for the intercept sample was 2.77 persons, indicating that the majority of people go to the beach in small groups such as residents going to the beach with their friends and family.
- The length of stay at IVGID beaches averages well over 3 hours per visit.

Table 9: Preferred Beach

PREFERRED BEACH	MAILED	ONLINE	INTERCEPT
Ski Beach	14.90%	15.40%	12.90%
Incline Beach	46.90%	50.20%	56.80%
Burnt Cedar Beach	38.20%	34.40%	30.40%
Average Party Size			2.77
Average Hours Per Visit	3.25	3.94	3.82

BEACH USE MOTIVATIONS

WHY DO YOU VISIT YOUR PREFERRED BEACH?

Beach use motivations captured the overall reasons and the primary reason users visited their preferred beach. Respondents rated the importance of beach attributes in regards to why they visit their preferred beach. Responses were categorized both by method of survey delivery and by the respondent's preferred beach.

- Among reasons to visit all three beaches, highest scores were for proximity/closeness with scenery/natural environment ranking second.
- A second tier of desirable attributes included BBQ and picnic areas, and open lawn areas.

Figure 7: Reason for Visiting Preferred Beach

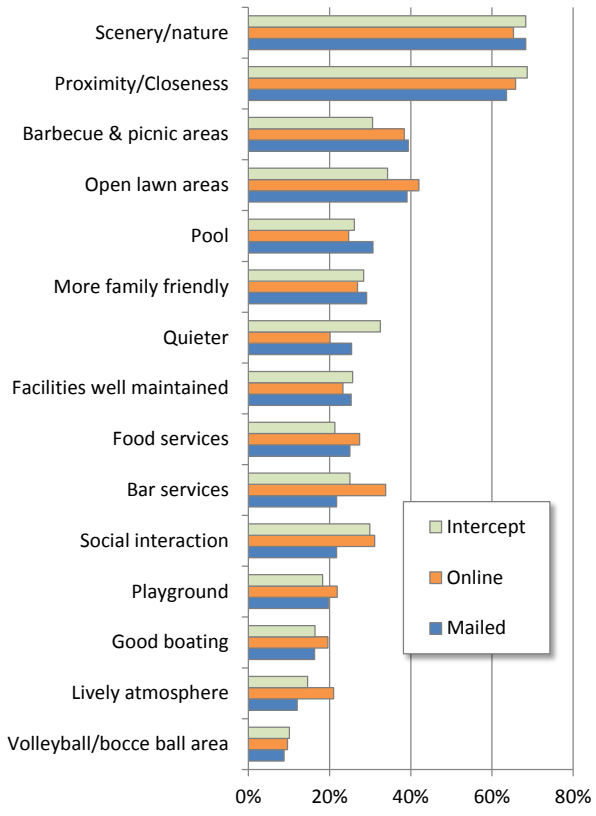
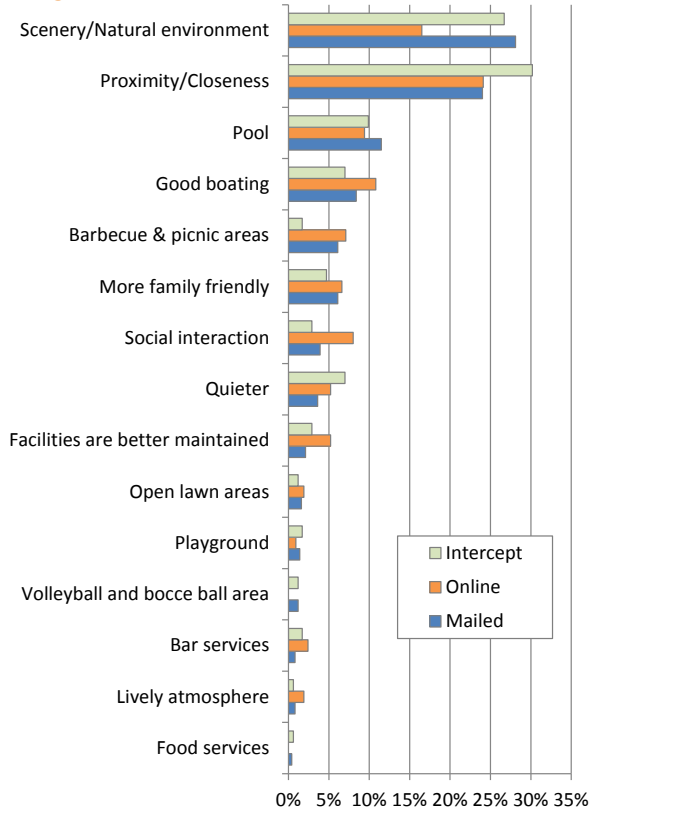


Figure 8: PRIMARY Reason for Visiting Preferred Beach

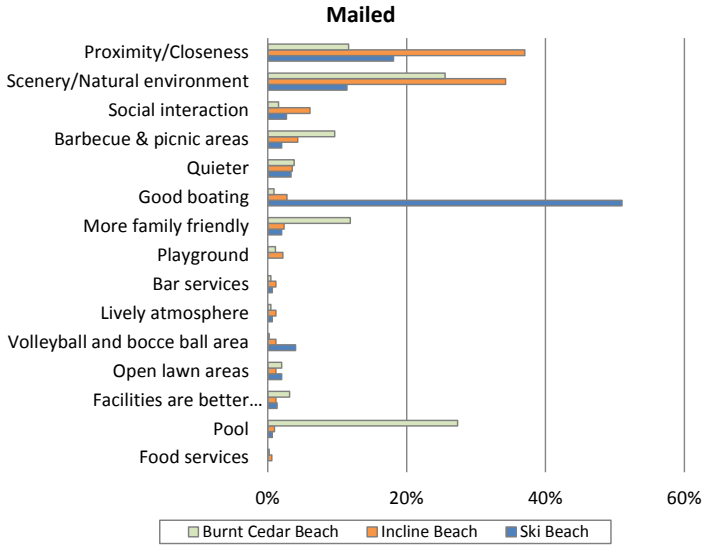


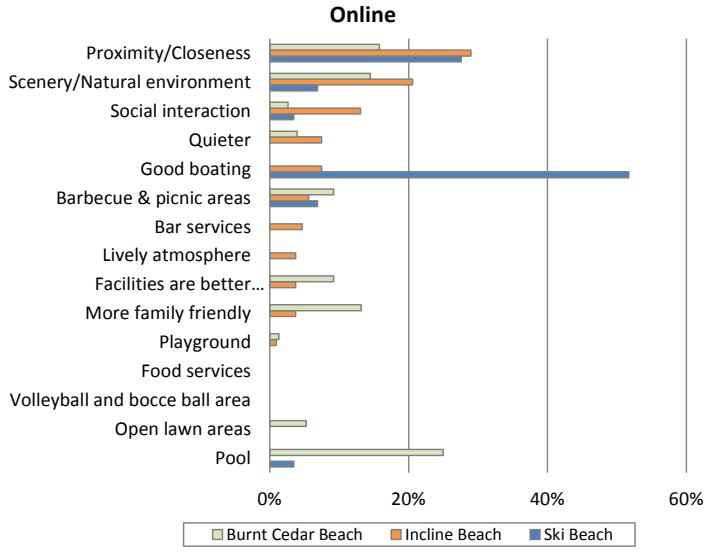
WHY DO YOU VISIT YOUR PREFERRED BEACH?

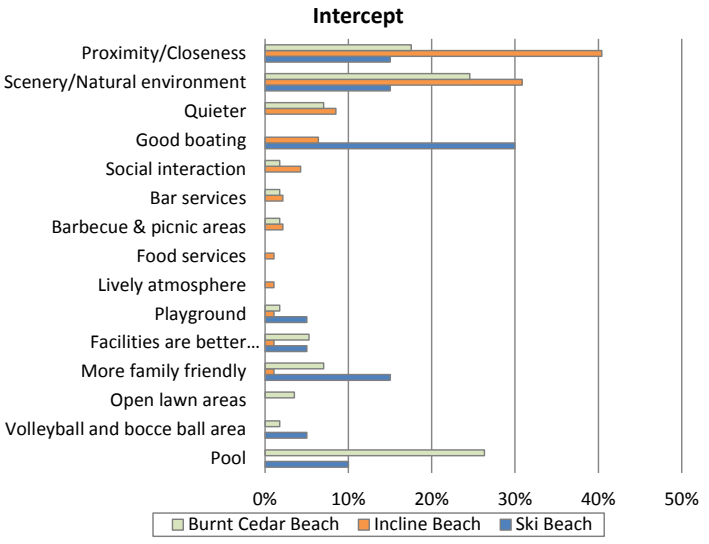
PRIMARY REASON TO VISIT SORTED BY PREFERRED BEACH

- Each beach featured characteristics distinct from the others that motivated recreation users to visit.
  - Compared to Incline Beach users of Ski Beach mentioned good boating.
  - Burnt Cedar Beach users noted the pool and open lawn areas.
- Distinctions among beaches were most notable when respondents listed the primary reason to visit. For all sample groups proximity and scenery remained the prime reason to visit Incline Beach, for Ski Beach boating stood out, and for Burnt Cedar Beach the pool was a predominant reason.

Figure 9: PRIMARY Reason for Visiting Preferred Beach, Sorted by Survey Method







RATE THE IMPORTANCE OF THESE ATTRIBUTES AS A REASON FOR VISITING YOUR PREFERRED BEACH.

IMPORTANCE OF DIFFERENT ATTRIBUTES AS A REASON FOR VISITING PREFERRED BEACH

- The most important attributes that attract people to IVGID beaches are ranked as follows:
  1. Being near the water
  2. Outdoors/scenery
  3. Relaxation
  4. Family bonding
  5. Social interaction
  6. Exercise
  7. Partying

Table 10: Importance of different attributes AS A REASON FOR VISITING PREFERRED BEACH

IMPORTANCE OF BEACH ATTRIBUTES	SKI BEACH	INCLINE BEACH	BURNT CEDAR
MAILED			
Being near the water	4.71	4.8	4.77
Enjoying outdoors/scenery	4.6	4.74	4.75
Relaxation	4.38	4.68	4.59
Family bonding	3.87	4.02	4.23
Social interaction	3.64	3.51	3.64
Exercise	3.61	3.56	3.49
Partying	2.85	2.75	2.82
ONLINE			
Being near the water	4.65	4.88	4.72
Enjoying outdoors/scenery	4.56	4.85	4.78
Relaxation	4.27	4.79	4.5
Family bonding	3.79	4.02	4.14
Social interaction	3.5	3.85	3.48
Exercise	3.67	3.43	3.22
Partying	2.58	2.8	2.77
INTERCEPT			
Being near the water	4.8	4.89	4.69
Relaxation	4.58	4.79	4.73
Enjoying outdoors/scenery	4.54	4.77	4.64
Family bonding	3.63	4.12	4.08
Exercise	3.48	3.78	3.58
Social interaction	3.81	3.67	3.44
Partying	3.18	2.68	2.62

RECREATION USE PATTERNS

WHICH OF THE FOLLOWING ACTIVITIES DO YOU TYPICALLY PARTICIPATE IN DURING YOUR VISIT TO YOUR PREFERRED BEACH?

Recreation use patterns identified the primary activities users participated in during visits to their preferred beach. Results were sorted both by method of survey delivery and by preferred beach.

- Respondents listed a full range of typical beach activities led by resting/relaxing.
- Over 50% of each sample also listed swimming in the lake, picnicking and sunbathing.
- A second tier of typical activities was listed by one-quarter of respondents in nearly all categories including kayaking,sightseeing, playground use, stand up paddle boarding and special events.
- Among the primary activities, the most mentioned by all samples was passive beach enjoyment including resting/relaxing.
- The second most mentioned primary reason was swimming in the lake.
- The remaining primary activities listed covered a full range with each garnering less than 10% of each sample.

Figure 10: Typical Activities at Respondent's Preferred Beach

TYPICAL ACTIVITIES

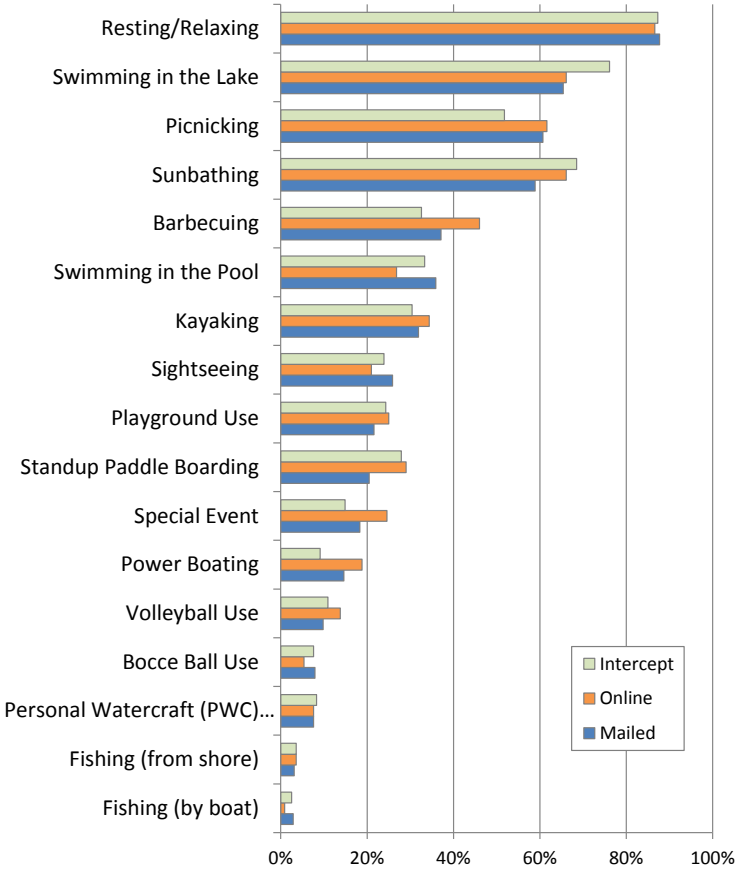
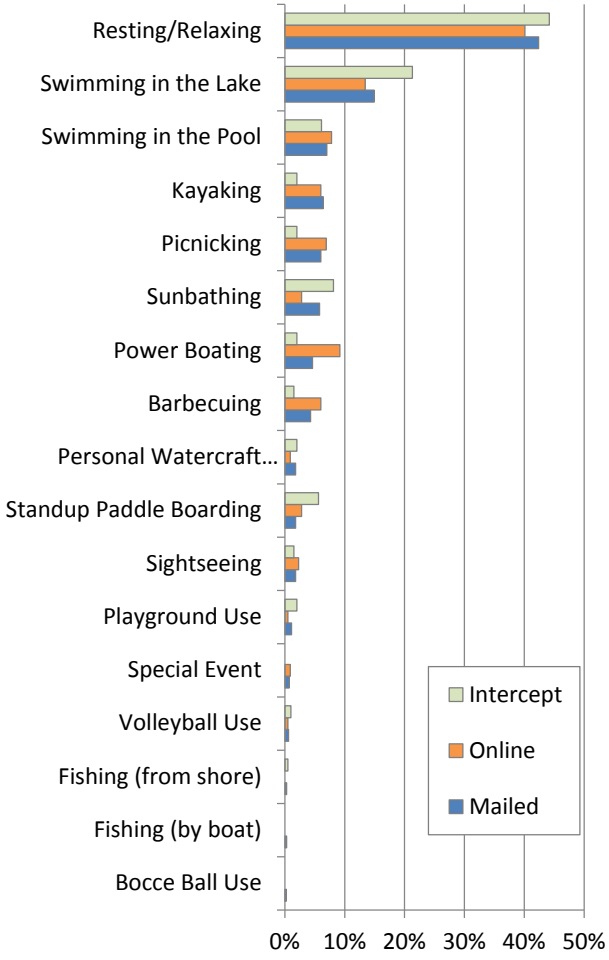


Figure 11: PRIMARY Activity at Respondent's Preferred Beach

PRIMARY ACTIVITY

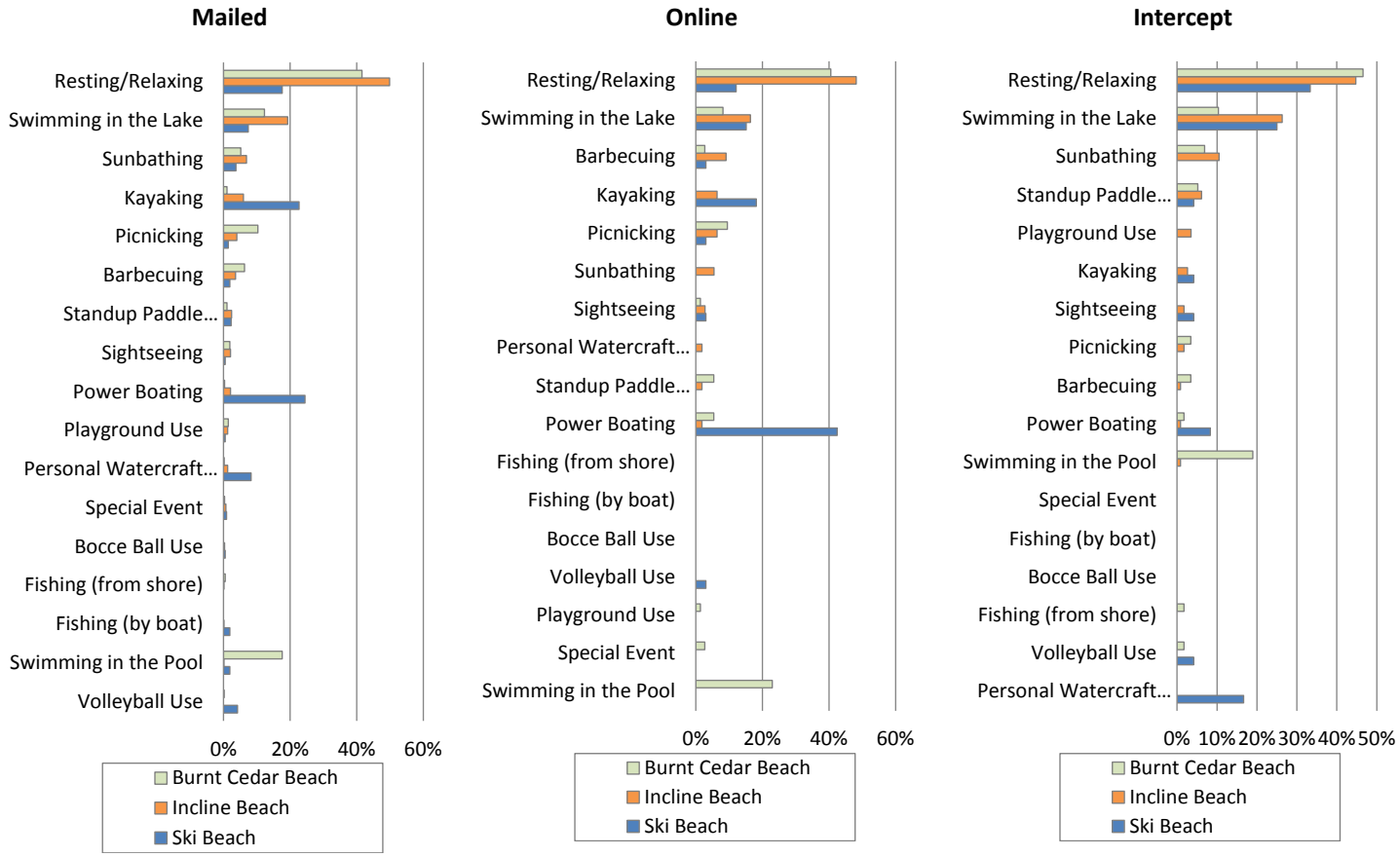


WHICH OF THE FOLLOWING ACTIVITIES IS THE PRIMARY ACTIVITY YOU PARTICIPATE IN DURING YOUR VISIT TO YOUR PREFERRED BEACH?

PRIMARY ACTIVITY: RESULTS SORTED BY PREFERRED BEACH

- Among typical recreation activities listed, two were among the top mentions for all three beaches and by all three sample groups: swimming in the lake and resting/relaxing.
- By varying degrees of order for each specific beach, two other passive recreation categories held for all beaches and for all sample groups: sunbathing and picnicking.
- Each beach also featured a full array of other activities in which the guest participated, with the principal distinctions being a preference for boating and kayaking at Ski Beach and swimming in the pool at Burnt Cedar Beach.
- Each beach indicated its unique position among IVGID properties when respondents listed their primary recreation activities – Incline Beach was distinguished by relaxing and swimming in the lake for all respondents; Ski Beach was clearly a preferred boating destination with power boating, kayaking and PWC use was mentioned at varying degrees depending on the sample; Burnt Cedar Beach was again noteworthy for pool use.

Figure 12: PRIMARY Activity at Respondent's Preferred Beach, Sorted by Survey Method



DESIRED AMENITIES AND SERVICES

IF NEW AMENITIES AND SERVICES WERE PROVIDED, INDICATE WHETHER THE FOLLOWING AMENITIES AND RECREATION OPPORTUNITIES WOULD ENHANCE OR DETRACT FROM YOUR BEACH-GOING EXPERIENCE?

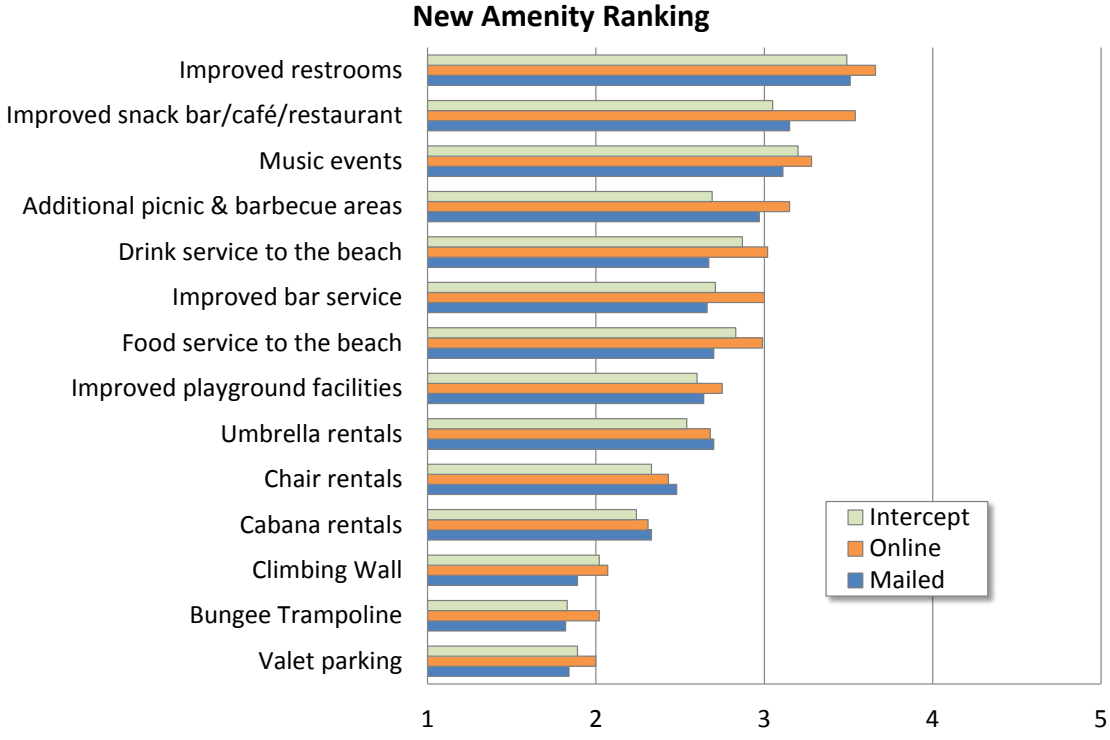
Responses regarding the desire for new amenities and services indicate users do not desire amenities that would detract from the primary reason for going to the beach: resting and relaxing. The amenities that received the highest rankings for their potential to enhance the beach going experience included improved restrooms and improved café/bar/restaurant. These responses align with the data showing that Incline Beach is the most visited beach in the District and the restrooms are one of the worst facilities in the District. Additionally, the existing food and beverage service concessionaire is working in subpar facilities which hamper operations.

- When asked about new amenities or services that could enhance the IVGID beach experience, respondents in all samples with slight variation ranked as follows:
  1. Improved restrooms
  2. Improved café/bar/restaurant
  3. Music events
  4. Additional picnic or BBQ areas
  5. Food and drink service to the beach
  6. Umbrella rentals
  7. Chair and cabana rentals
- The importance of new amenities and services at each beach was similar to respondent preferences overall, with improved restrooms, improved snack bar/café/restaurant, and music events consistently the top three rated items.
- A second tier of new amenities and services desired included food and drink service to the beach, additional picnic and BBQ areas, improved bar service, umbrella rentals, and improved playground facilities.
- Among the lower tier of new amenity rankings were chair and cabana rentals, valet parking, and bungee trampoline.

IMPORTANCE OF NEW AMENITIES AND SERVICES

1-5 SCALE AVERAGE: "1"=NOT AT ALL IMPORTANT TO "5"=ABSOLUTELY NECESSARY

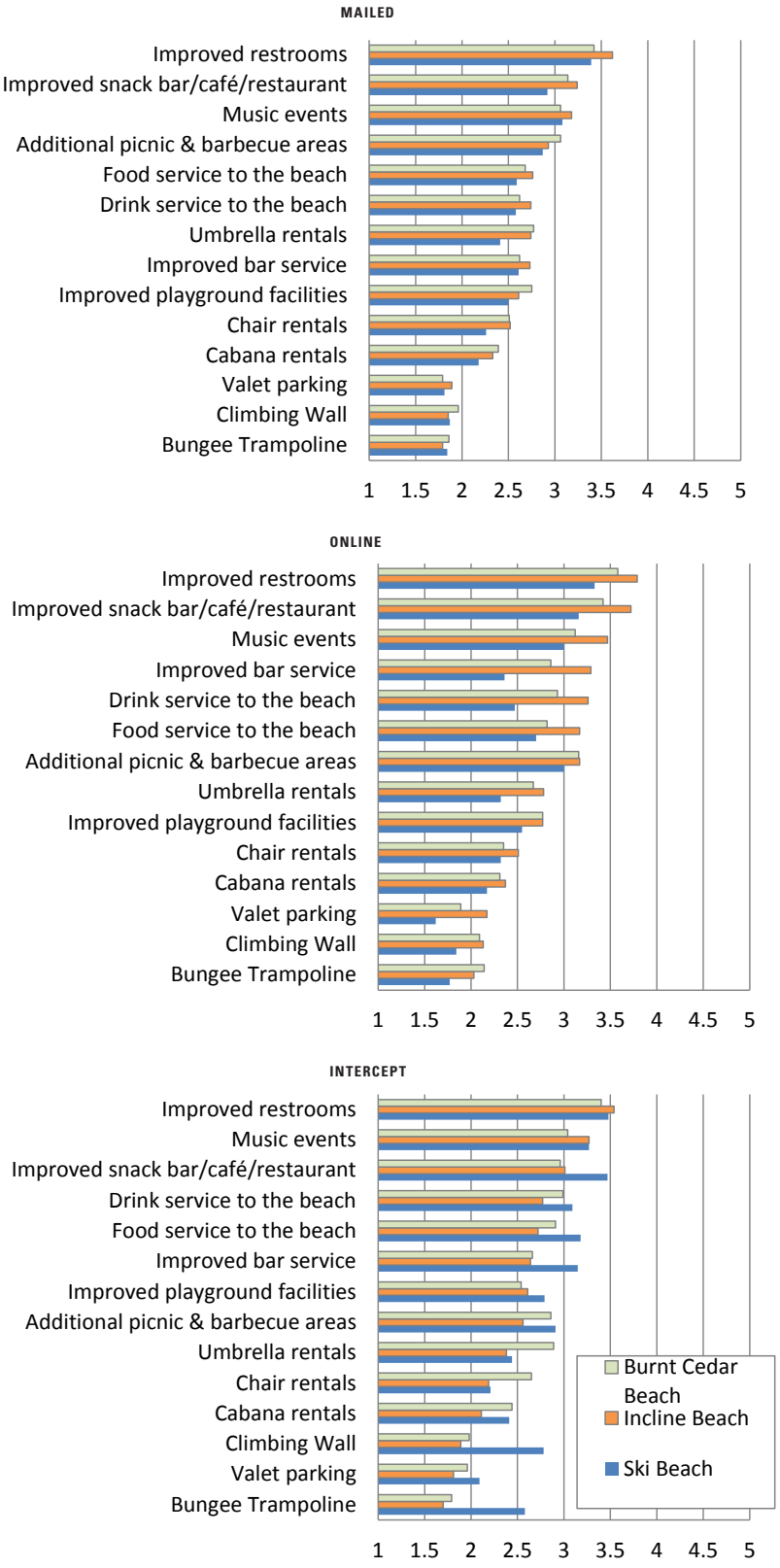
Figure 13: Importance of New Amenities and Services



RESULTS SORTED BY PREFERRED BEACH

1-5 SCALE AVERAGE: "1"=NOT AT ALL IMPORTANT TO "5"=ABSOLUTELY NECESSARY

Figure 14: Importance of New Amenities and Services, Sorted by Preferred Beach



WRITE-IN RESPONSES

IDENTIFY ANY OTHER ACTIVITIES OR FACILITIES THAT ARE CURRENTLY NOT AVAILABLE THAT YOU FEEL WOULD ENHANCE YOUR BEACH-GOING EXPERIENCE OR ENCOURAGE YOU TO VISIT A BEACH.

- 838 write-in responses were received for this question.
- Responses that only appeared one or two times are not listed.
- Positive responses indicating that the existing range of facilities are appropriate and the beach is "great as it is" ranked high as well as the desire for additional parking, beach chairs and improved food and bar service.
- 5.6% of mailed respondents and 8.5% of online respondents mentioned a desire for additional music or events at the beaches. 7.8% of intercept respondents suggested improving the entry process.
- Additional storage, more showers (including outdoor rinse stations), more rentals such as kayaks and SUP, a dock or breakwater, jacuzzi and a swimming/floating platform were identified most often out of those responses (180) which identified a specific facility to add. Firepits were mentioned frequently by intercept survey respondents.

UNAVAILABLE FACILITIES & ACTIVITIES FOR IVGID BEACHES

Figure 15: Write-in Responses for Desired Activities and Facilities that are Currently Not Available

ALL RESPONSES:

UNAVAILABLE ACTIVITIES AND FACILITIES DESIRED FOR IVGID BEACHES

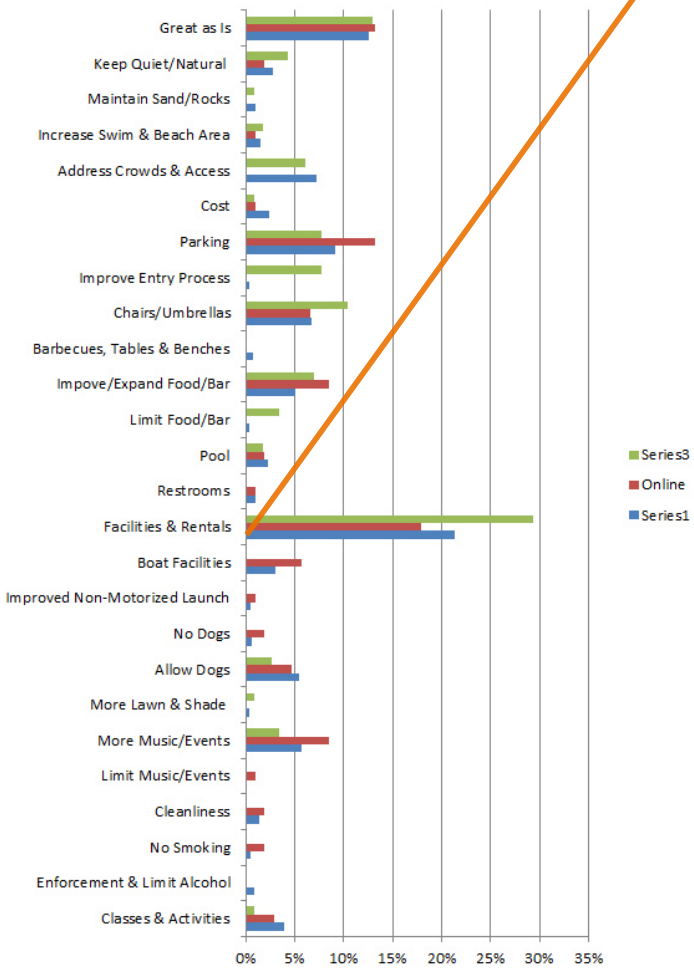
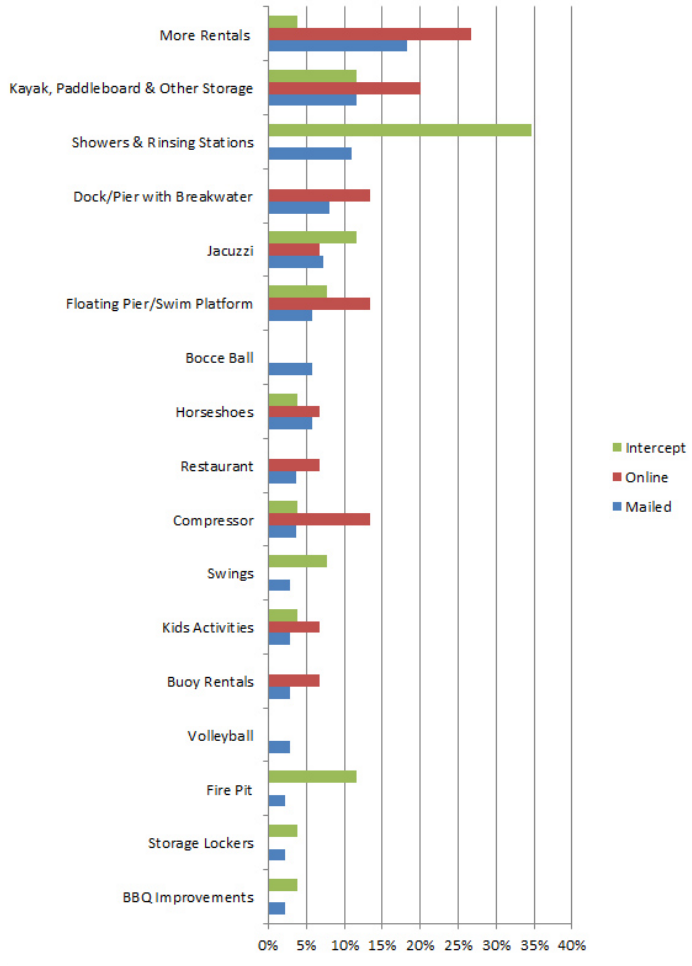


Figure 16: Facilities Identified through Write-in Responses for Desired Activities and Facilities that are Currently Not Available

"FACILITIES" RESPONSES:

UNAVAILABLE ACTIVITIES AND FACILITIES DESIRED FOR IVGID BEACHES



WRITE-IN RESPONSES

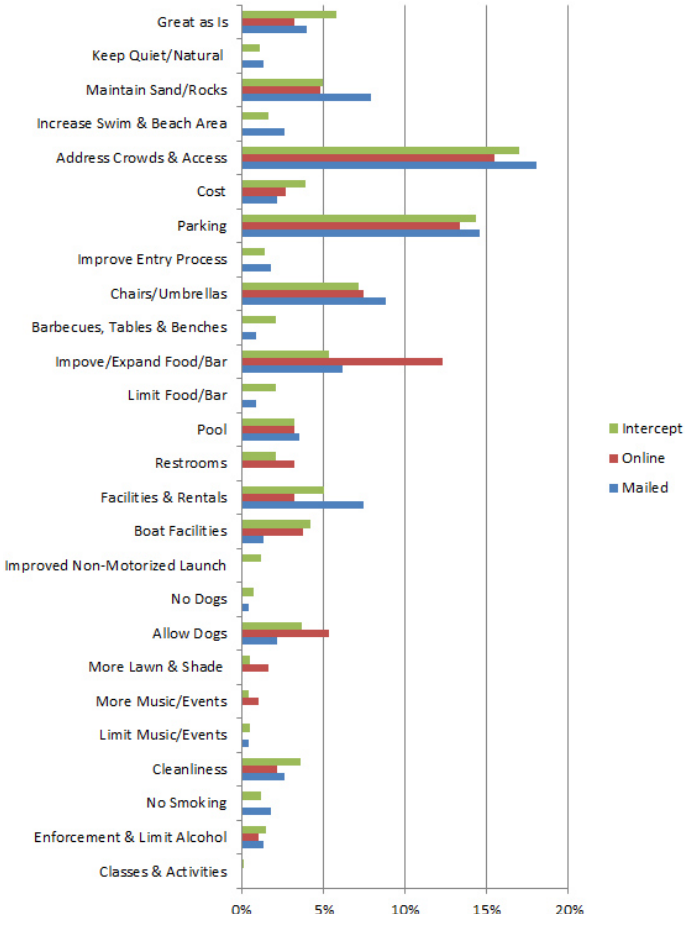
IF YOU COULD CHANGE ONE THING AT THIS BEACH, WHAT WOULD IT BE?

WHAT IS THE MOST IMPORTANT THING THAT CAN BE DONE TO IMPROVE THE RECREATION EXPERIENCE AT IVGID BEACHES OR ENCOURAGE YOU TO VISIT A BEACH?

- 3550 write-in responses were received for these two questions.
- Responses that only appeared one or two times are not listed.
- Addressing crowding/access and parking concerns ranked highest for both questions.
- The second tier of desired changes included more available chairs and umbrellas as well as improved food and bar services.
- A number of respondents noted that the beaches are great as they are.
- Other high-response answers included maintaining or raking the sand and removing rocks, cleanliness, providing some hours in the summer for dog use or designating a dog area and improving the boat and pool facilities.

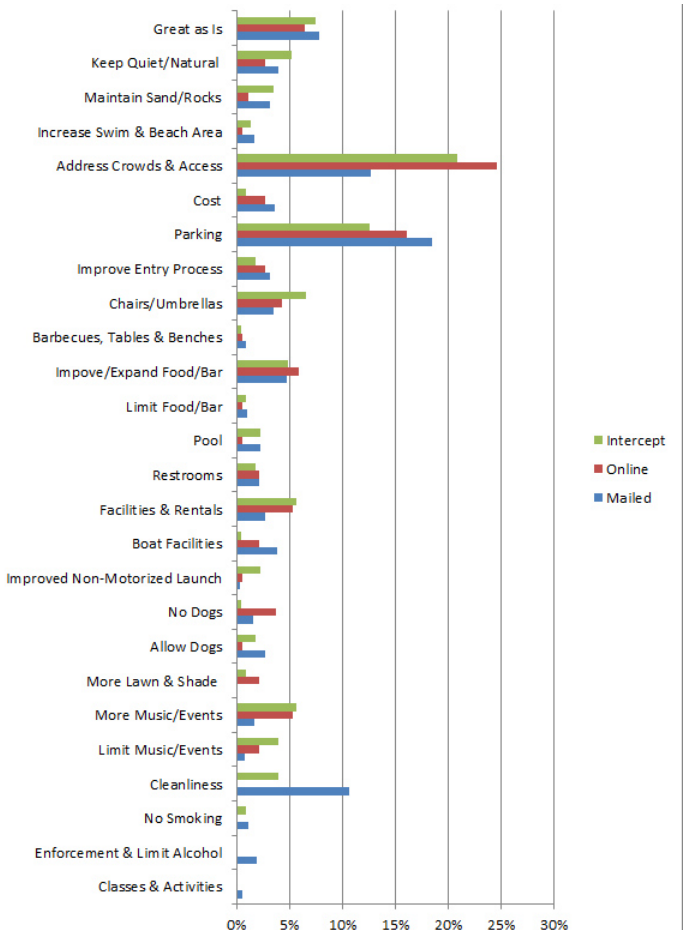
SUGGESTED CHANGES AT IVGID BEACHES

Figure 17: Write-in Responses for If Respondent Could Change One Thing at their Preferred Beach, What it Would Be



THINGS TO IMPROVE AT IVGID BEACHES

Figure 18: Write-in Responses for the Most Important Thing that Could be Done to Improve the Recreation Experience at IVGID Beaches



OVERALL SATISFACTION

OVERALL SATISFACTION

WOULD YOU RECOMMEND THE IVGID BEACHES TO YOUR FAMILY, FRIENDS, AND COLLEAGUES?

- IVGID beaches received extremely high satisfaction ratings by every respondent sample, with an average of 8.84 for the mailed sample, 8.65 for the online sample and 8.96 for the intercept respondents. (1 to 10 scale: "1" Absolutely Not Recommend to "10" Absolutely Recommend

Figure 19: Overall Satisfaction

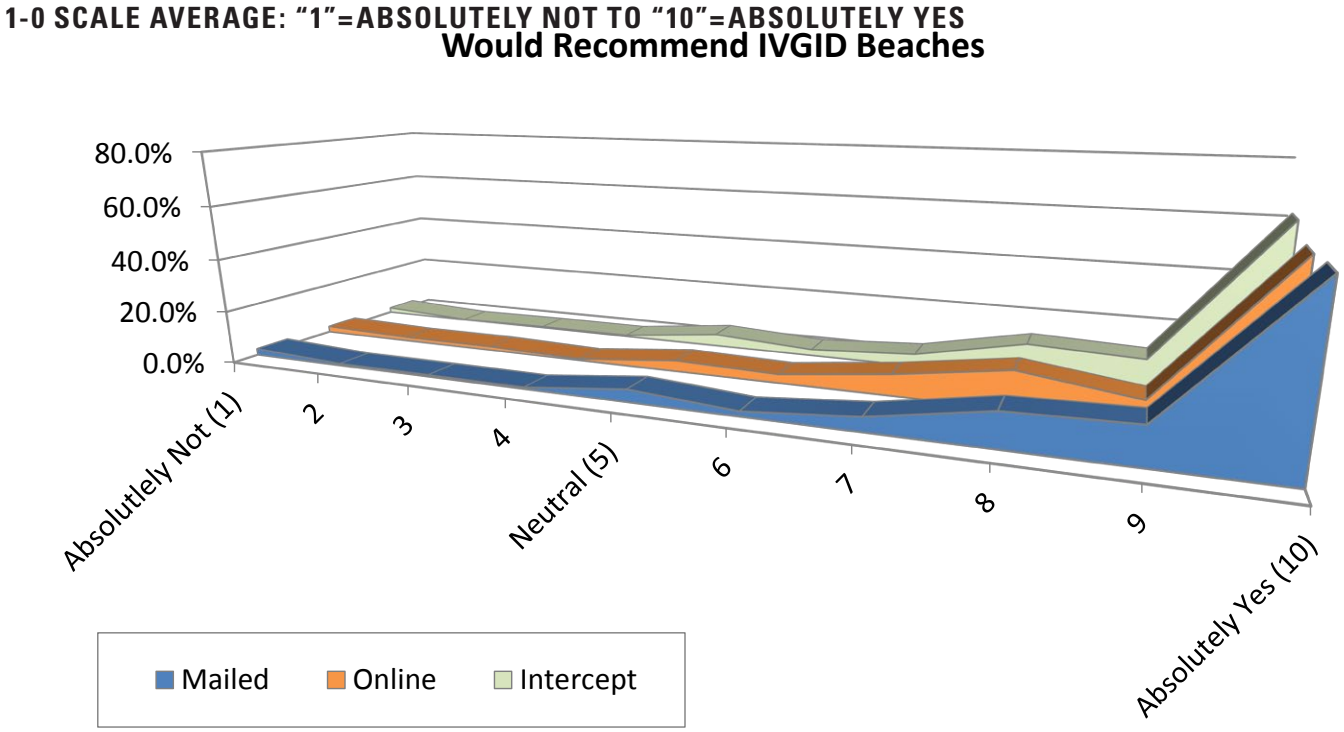
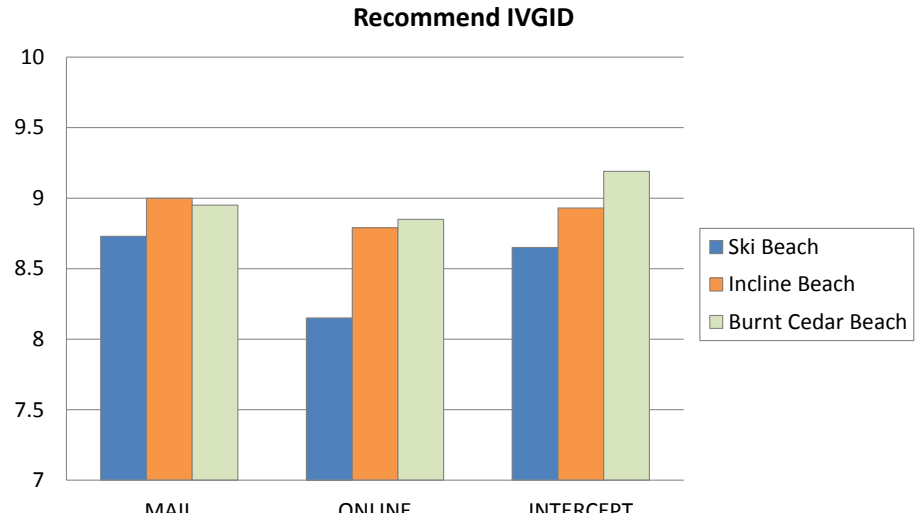


Table 11: Overall Satisfaction

	ABSOLUTELY NOT (1)	2	3	4	NEUTRAL (5)	6	7	8	9	ABSOLUTELY YES (10)	AVG. RATING
MAILED	2.40%	0.60%	0.60%	0.50%	4.60%	1.80%	5.00%	12.10%	13.10%	59.30%	8.84
ONLINE	2.30%	1.40%	1.40%	0.50%	4.10%	3.20%	7.70%	13.60%	8.20%	57.70%	8.65
INTERCEPT	1.90%	0.00%	0.40%	0.40%	4.60%	2.30%	4.60%	12.60%	11.10%	62.20%	8.96

RESULTS SORTED BY PREFERRED BEACH

Figure 20: Overall Satisfaction, Sorted by Preferred Beach



- When sorted by preferred beach, overall the scores are high, but Ski Beach received a lower score overall than the other beaches.
  - This may be an indication of the utilitarian nature of the beach and limitations with the boat ramp: southfacing ramp, unable to install a breakwater, and the drought requires working with restrictive seasons.
  - The survey was also administered prior to restroom upgrades at Ski Beach.
- Intercept respondents gave Burnt Cedar Beach a significantly higher score than respondents from other beaches.

CHAPTER 4
RECREATION ENHANCEMENT OPPORTUNITIES

ENHANCEMENT OPPORTUNITIES

INTRODUCTION

Community survey results, site analysis and staff/stakeholder interviews revealed that overall IVGID beaches serve the community well. They provide value to property owners and receive an extremely high satisfaction rating by users. Opportunities for improvements are centered around community input and the site and facility analysis. Survey responses identified desires for better restrooms and improvements to the food and beverage facilities as well as a desire to preserve the existing characteristics which make the beaches so well liked. This chapter presents a series of opportunities for further consideration by the community. An estimated cost is provided as part of the recommendation description. The costs represent a conceptual estimate of potential construction costs. It does not include soft costs for pre-design or design and permitting. Final costs may vary depending on the ultimate program for each element.

SEVEN PRIMARY OPPORTUNITIES FOR IMPROVEMENTS

The summaries provided in this chapter present a high level, big picture view of the recommended opportunities and the direction IVGID could be moving toward for improving the facilities. The list does not suggest priorities but rather identifies the elements of future investment to improve the properties and enhance the beach going experience while not detracting from the user's desire for relaxation and enjoyment of the Lake and the scenery.

It is not the purpose of this document to describe what the facilities or improvements should look like. As IVGID and the community elects to move forward on specific projects, the design details and program requirements will be tailored to specific community needs, desires and expectations through a series of future community conversations and public engagement efforts.

Overall Enhancement Opportunities (All Beach Facilities)

- Improve beach entries and pedestrian access
- Replace restroom/concession buildings (thereby enhancing food and beverage service)
- Enhance group areas
- Enhance beach access and pedestrian connectivity
- Develop a consistent design aesthetic

Additional Enhancement Opportunities for Incline Beach and Ski Beach

- Replace the restroom/concession building to create a beachfront hospitality zone

Additional Enhancement Opportunities for Burnt Cedar Beach

- Replace the restroom building
- Enhance Burnt Cedar Pool House for improved concession operations and mechanical operations
- Enhance connectivity between the western site amenities and the eastern beach areas
- Enhance Burnt Cedar Beach individual picnic/BBQ areas
- Provide a non-motorized watercraft storage and launching area on the west side of the site

Operational Enhancement Opportunities (All Beach Facilities)

The following opportunities were identified through the community outreach process as desired beach improvements:

- Provide music events
- Enhance rentals
- Enhance the food and beverage service (correlated with improving the physical facilities)
- Improve the guest check-in process (correlated with reorganizing the physical facilities)

INCLINE BEACH AND SKI BEACH SPECIFIC ENHANCEMENT OPPORTUNITIES

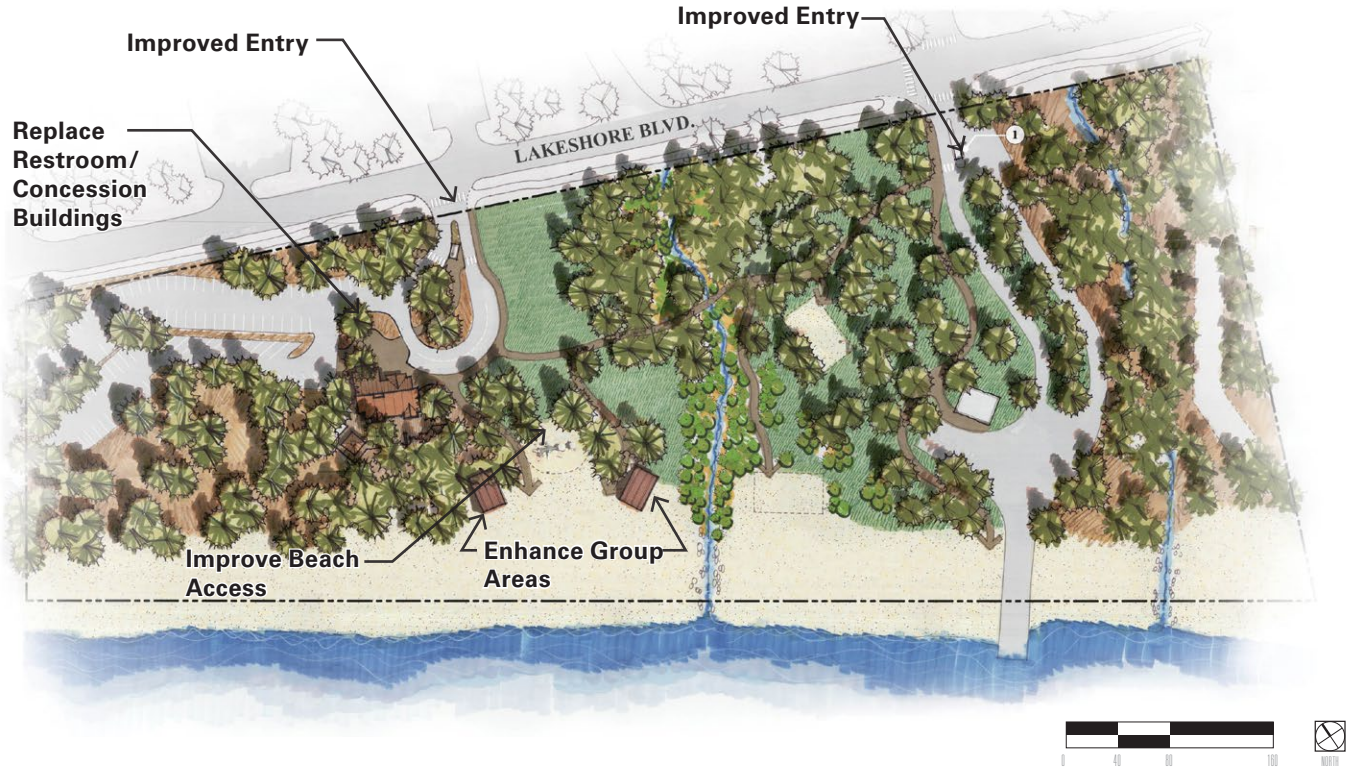


Figure 21: Incline Beach and Ski Beach Specific Enhancement Opportunities

BURNT CEDAR BEACH SPECIFIC ENHANCEMENT OPPORTUNITIES

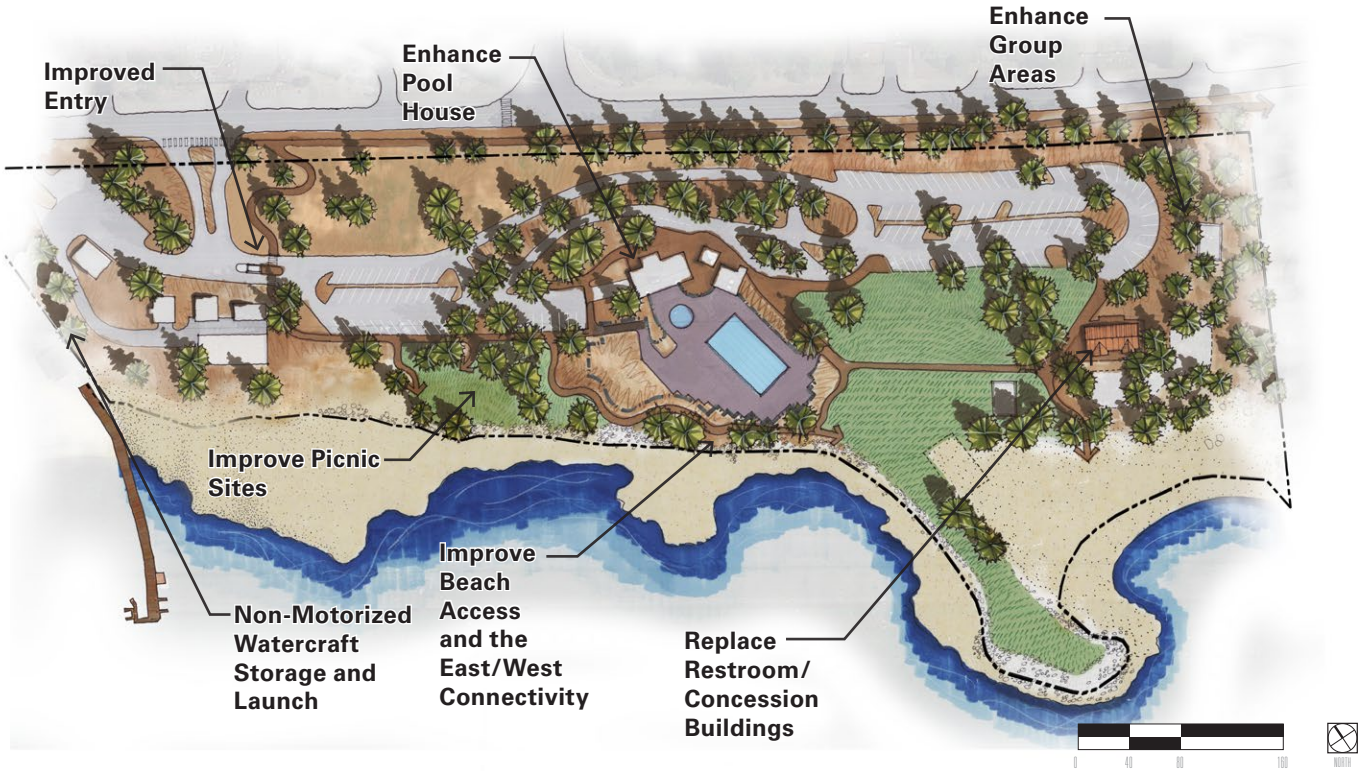


Figure 22: Burnt Cedar Beach Specific Enhancement Opportunities

IMPROVE BEACH ENTRIES AND PEDESTRIAN ACCESS

OVERALL OPPORTUNITIES (ALL BEACHES)

The entry experience is one of the most important opportunities for IVGID staff to interface with beach guests and set the tone for a positive experience. Contact with community members at the gate house is an opportunity to welcome beach guests, but it is complicated by the congestion that can occur during peak visitation times, a layout that does not easily accommodate pedestrians and bicyclists entering the beaches, and a complicated check-in process.

The current gate house was designed to facilitate vehicular access to the beaches. However, when the parking lot fills up many guests arrive on foot or bike. Families with small children, coolers and gear must stand in the outgoing drive aisle while they wait to check-in, creating congestion and safety issues.

The following key ideas identify opportunities to improve safety and the overall experience for all of the beaches.

Key Idea: Safe Pedestrian Access to Gate House

KEY IDEA: SAFE PEDESTRIAN ACCESS TO GATE HOUSE

- Acknowledge only a limited percentage of guests drive to the beach: a large portion walk or bike to the beach.
- Expand the entrance area to provide safe and accessible pedestrian access to the gate house.
- Remodel or replace the gate house with a building that considers the check-in needs of both vehicles and pedestrians.
- Create a pedestrian check-in area that is separate from the vehicular circulation route.
- Provide a designated pedestrian zone for walk-in and bike-in guests to get out of traffic and interact with gate staff.
- Provide ample room for people arriving via bicycle and with children, strollers and trailers.
- Evaluate alternative methods of checking guests in for a smoother arrival sequence.

KEY IDEA: WIDEN DROP-OFF AREA

- Widen the drop-off lane to allow vehicles to bypass other vehicles that require prolonged times to load or unload.
- Provide a designated drop-off zone and a bypass lane.
- Accommodate approximately 6 vehicles.
- Consolidate the two separated lanes into one much wider single lane to facilitate ingress/egress.

Key Idea: Widen Drop-off Area at Incline Beach

Key Idea: Widen Drop-off Area at Burnt Cedar

KEY IDEA: PROVIDE WAYFINDING NEAR THE ENTRY

- Reinforce a welcoming experience.
- Provide IVGID a way to communicate with Incline Village residents.
- Consolidate signage to reduce sign pollution (e.g. hours of operation, events, available facilities).
- Identify a centralized location for signage near the entry and away from the check-in area.
- Convey recommendations of how to use facilities.

Key Idea: Provide Wayfinding and Information Near the Entry

INCLINE BEACH ENTRY AND PEDESTRIAN ACCESS CONCEPT

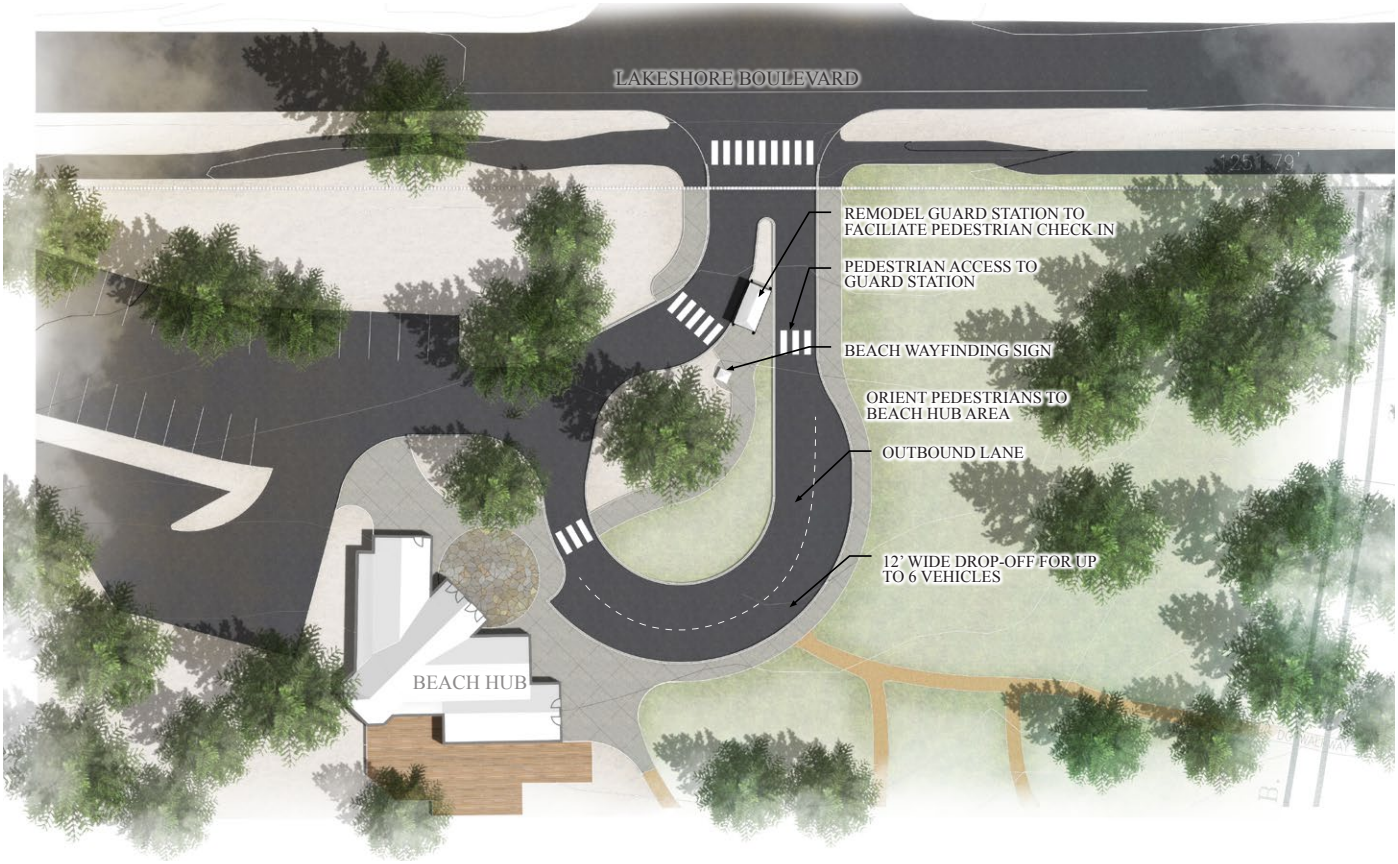


Figure 23: Improved Incline Beach Entry Concept

INCLINE BEACH: ENTRY AND PEDESTRIAN ACCESS CONCEPT

This diagram illustrates some thoughts for improving the entrance at Incline Beach. The key ideas include:

- Remodel or replace the gate house with a new building that meets the check-in needs of both vehicles and pedestrians.
- Provide safe and accessible pedestrian access to the gate house with striped crossings.
  - Create a pedestrian check-in area that is separate from the vehicular circulation route.
  - Enhance walk-in and bike-in access to move pedestrians out of the driveways and into a safe location to interact with gate agent.
  - Direct guests towards a new beach hospitality zone using wayfinding signage and accentuated paving materials.
- Reorganize the drop-off/loading area to allow vehicles to bypass waiting vehicles.
  - Expand and widen the drop-off to allow for a drop-off zone and a bypass lane.
  - Provide a drop-off zone for 6 vehicles.

Estimated Cost: $180,000-$200,000

BURNT CEDAR BEACH ENTRY CONCEPT A

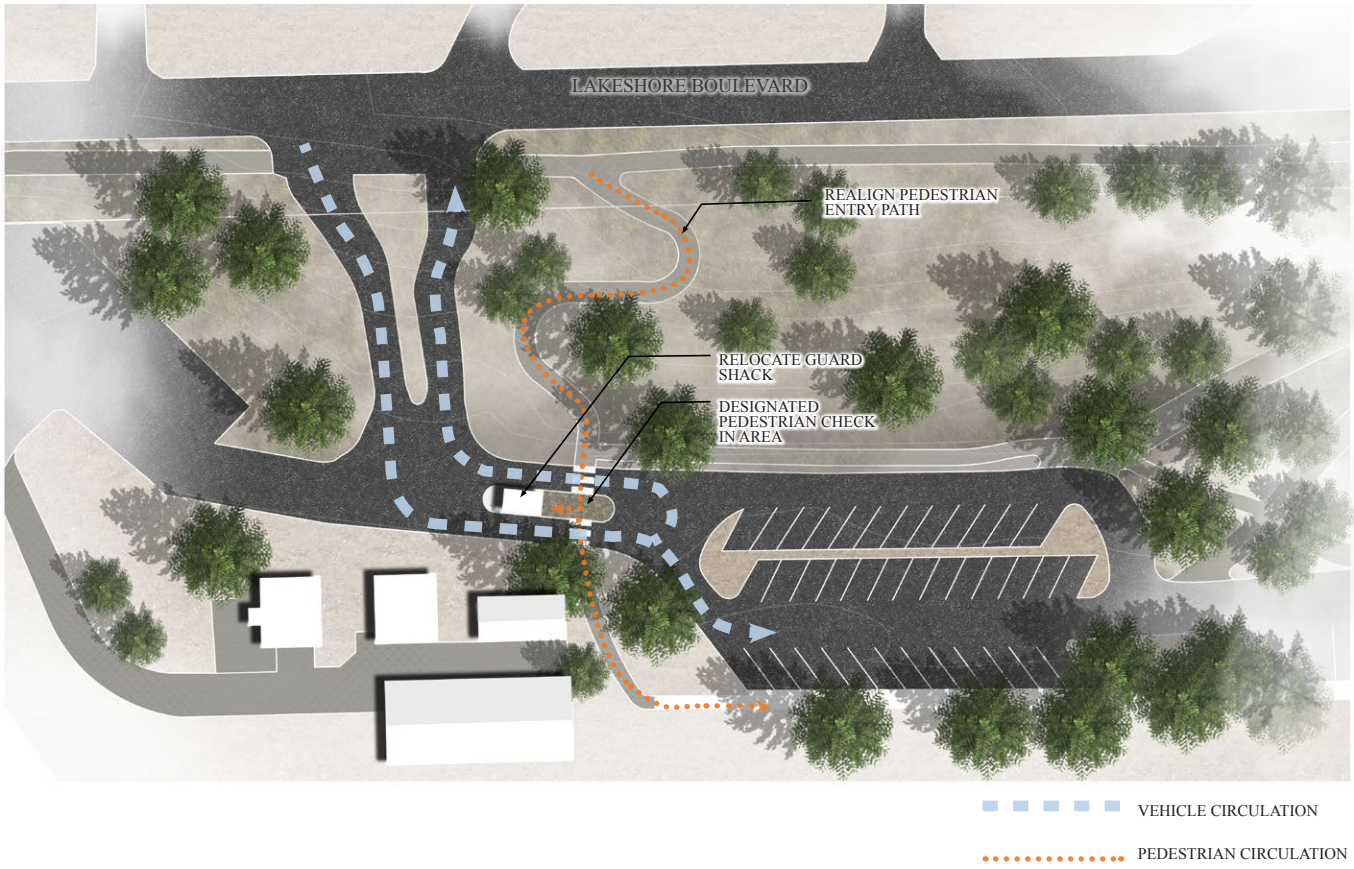


Figure 24: Improved Burnt Cedar Beach Entry Concept A

BURNT CEDAR BEACH: ENTRY AND PEDESTRIAN ACCESS CONCEPT

At Burnt Cedar Beach, the terrain and adjacent land use pose added challenges to improving the entry. Steep grades impact the ability to provide accessible pedestrian and bicycle access. The community's water disinfection plant which makes drinking water for Incline Village is located just west of the existing entry. Operations require unimpeded truck and maintenance vehicle access to service the water equipment. The entry must facilitate deliveries and emergency access. Trucks must be able to access the site at all times, even on peak days when traffic cues can back-up at the gate house.

The following two concepts illustrate considerations for a reconfigured entry to improve the ingress/egress of the property.

BURNT CEDAR BEACH ENTRY CONCEPT A

- Relocate the gate house to flatter terrain.
- Separate the pedestrian path from the road so that it can meander and have a gentler slope.
- Create a pedestrian check-in area that is separate from the vehicular circulation route.
- Direct pedestrians to use the existing, underutilized sidewalk to access the beach.

Estimated Cost: $300,000 - $350,000

BURNT CEDAR BEACH ENTRY CONCEPT B

Figure 25: Improved Burnt Cedar Beach Entry Concept B

BURNT CEDAR BEACH ENTRY CONCEPT B

- Demolish the existing entrance and shift it west to use water disinfection plant entry.
- Move the gate house to have a streamlined ingress/egress.
- Create a dedicated service lane ingress/egress of tanker trucks.
- Improve aesthetics of utility facilities through screening or other design elements.

Estimated Cost: $490,000 - $540,000

REPLACE RESTROOMS AND CONCESSION BUILDINGS

OVERALL OPPORTUNITIES (ALL BEACHES)

Improved restroom facilities and café/ restaurant service received significant support from community survey responses. The site analysis and discussions with staff and concession vendors support the recommendation for enhancing the facilities. The restrooms located at both Incline Beach and Burnt Cedar Beach were constructed in the 1970s and are in need of replacement.

Concession facilities at both Incline Beach and Burnt Cedar Beach are also hampered due insufficient space and inefficient layouts. The following improvements could enhance both beach facilities:

KEY IDEA: SCRAMBLE STYLE FOOD + BEVERAGE LAYOUT

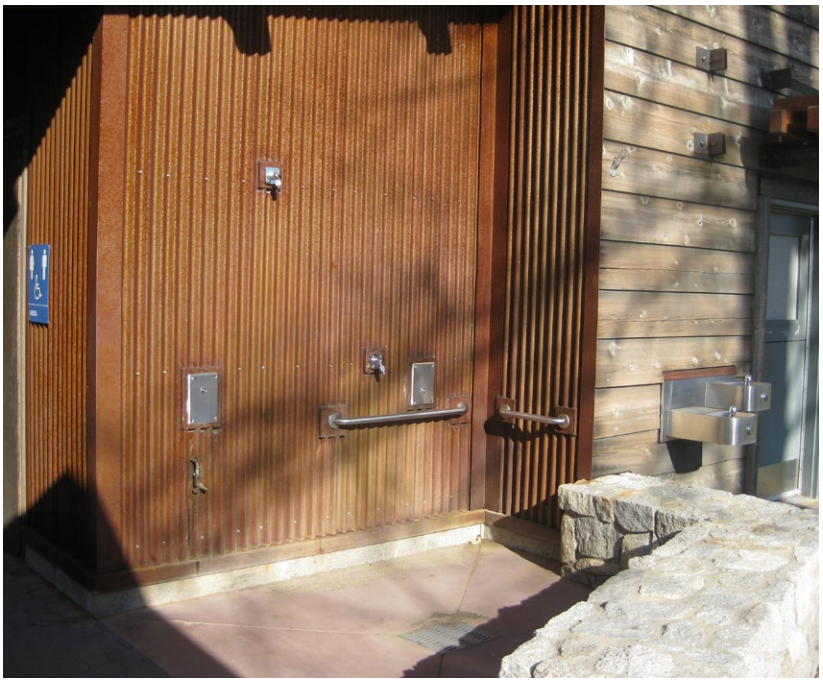
- Incorporate a "scramble" style food and beverage layout similar to Sand Harbor.
    - With a scramble system, guests have multiple service options, including grab and go or placing an order. Guests buying ready-made items such as fresh fruit, yogurts, bottled drinks and desserts do not wait in a long cue as orders are being filled.
    - Alleviate the long cue at the window.

Key Idea: Scramble Style Food + Beverage Layout

Key Idea: Scramble Style Food + Beverage Layout

KEY IDEA: OUTDOOR RINSE STATIONS

- Install outdoor rinse stations with new restroom facilities.
    - Provide a designated area for guests to rinse off sand or chlorine without impacting restroom cues and maintenance.
- Incorporate rinse stations as part of building in order to provide opportunities to utilize existing gas connections for warm water showers in order to provide a first rate experience.



Key Idea: Outdoor Rise Stations at Restrooms

INCLINE BEACH: RESTROOM AND CONCESSION BUILDING REPLACEMENT CONCEPT

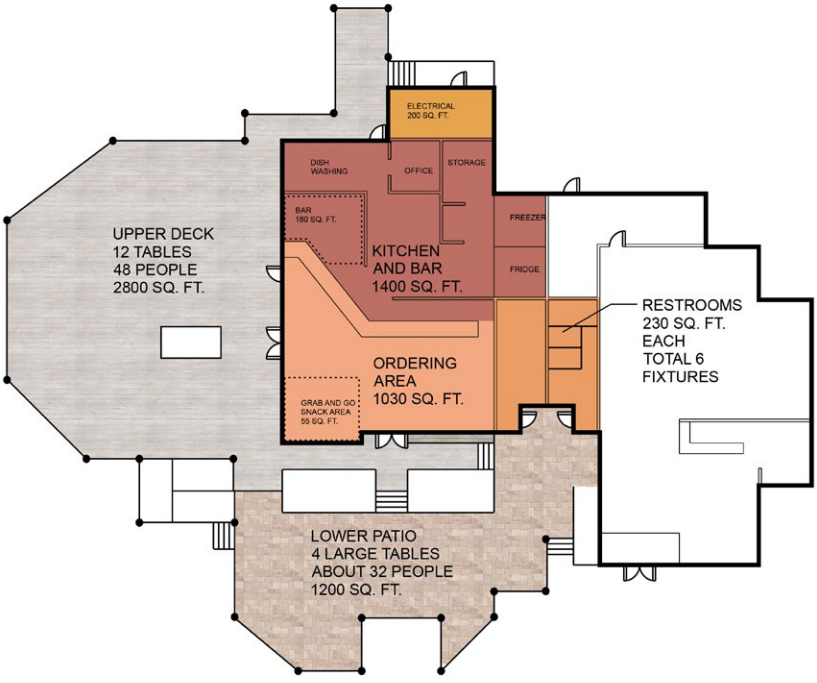
Incline Beach is the most visited beach in the IVGID system and has one of the most undersized and dated restroom and concession facilities. Little reinvestment into the facility has occurred over the years. As discussed in the analysis chapter, the allocation of concession space is inadequate based on current need and the layout is subpar. The facility has an insufficient number of restrooms and both the food and beverage and bar services are hampered by the poor facilities.

Because the building is dated and aging, the District has the opportunity to replace the facility with a building that meets current beach user needs. In addition to creating a scramble style food and beverage service and incorporating an outdoor rinse station, the following key ideas are opportunities to be incorporated as part of the Incline Beach restroom and concession building.

KEY IDEA: CREATE A BEACHFRONT HOSPITALITY ZONE

- Replace the existing restroom building with a new structure that provides contemporary food operations with scramble service.
- Utilize the Sand Harbor facility as a reference.
  - Create a first rate, family-friendly facility with smart design and good layout to make a busy day move quickly.
  - Enhance the guest's experience.
  - The existing building is about 1,000 sqft with 300 sqft allocated to food and beverage. Utilize the opportunity to substantially enhance the kitchen and bar area. Hire a professional architect who specializes in commercial kitchens to design a first-rate facility for an expedited process.
- Incorporate a stand alone bar pavilion with its own dedicated water and power.
  - Site the bar pavilion to capitalize on views toward the lake.
- Provide restrooms sized to contemporary standards.

Key Idea: Create a Beachfront Hospitality Zone



Key Idea: Utilize the Sand Harbor facility as a reference project, the above image shows the floor plan and general space provisions from the Sand Harbor Visitor Building

- Improve ingress and egress to restrooms (shift to beach side).
- Provide 12-14 restroom stalls. Study the final number and mix as part of the final design. Restrooms can be in the same building as the food/ beverage concessionaire or in an adjacent structure. If located in a separate building, the restrooms should remain in roughly the same area as the current building because of its centralized location near the beach. The restrooms should face the lake to provide clear access to beach users. A building or space allocation of approximately 24 ft x 36 ft is required to accommodate the number of anticipated fixtures.

- Consider winterization of restrooms.
  - Even if whole facility isn't open for use, a family restroom may be winterized to accommodate the reduced use during the off-season.

Key Idea: Define Outdoor Seating with Lake Views

KEY IDEA: DEFINE OUTDOOR SEATING WITH LAKE VIEWS

- Improve the layout and create an efficient use of space around the Incline Beach concession.
- Provide a large outdoor deck or defined seating area under the existing tree canopy .
- Site the seating area adjacent to the food and beverage concessionaire.
- Takes advantage of lake views and integrate the seating with existing trees.
- Consider locating the bar as an island operation on the deck located between a new food/beverage concession building and the beach.
- Provide approximately 3,000 sqft to accommodate outdoor seating for between 50-70 people.
- Focus on the outdoor area.
  - Consider building a deck or creating an outdoor area that enhances the whole experience: food and beverage service, bar service, and passive recreation and relaxation.

Estimated Cost: $1,900,000-$2,200,000 approximately $350-$450 per square foot

Key Idea: Define Outdoor Seating with Lake Views

BURNT CEDAR BEACH: RESTROOM BUILDING REPLACEMENT CONCEPT

The restrooms at Burnt Cedar Beach are frequently used, but the changing rooms are rarely used and have historically been vandalized. The restrooms are nicely located near the beach and the playground. However, there is an opportunity to enhance the facilities to meet current beach goer needs and consider the opportunity to provide operational storage.

BURNT CEDAR BEACH RESTROOM BUILDING REPLACEMENT OPPORTUNITIES

- Replace the current restroom/ concession building with a new restroom structure in roughly the same location.
  - Expand the number of restroom stalls.
  - Provide restrooms sized to contemporary standards to accommodate the average daily use during peak periods of use.
  - Improve ingress and egress to restrooms (shift to beach side).
- Replace the open air changing rooms that do not meet current use patterns with a more needed use.
- Evaluate whether the new facility should include concession operations or additional storage.
  - The District does not have a great deal of storage at the beach facilities. In order to be able to improve overall operation effectiveness, take care of the properties and provide a first rate experience, the District needs to meet storage requirements.

Estimated Cost: $500,000-$750,000

Key Idea: Replace Burnt Cedar Beach Restroom

Key Idea: Maintain the Restroom's Current Spatial Relationship with the Playground and Beach Access

ENHANCE BURNT CEDAR BEACH POOL HOUSE

ENHANCE BURNT CEDAR BEACH POOL HOUSE: IMPROVED CONCESSION OPERATIONS

Improvements to the pool house would offer an opportunity to provide an enhanced experience. Even though it is a relatively new facility, the commercial kitchen space is awkward and does not facilitate food and beverage concessions. Recent improvements expanded the windows to streamline service, but it is not conducive to a more functional scramble style service. The bar service occupies a great deal of deck space and lacks basic utilities and storage. An opportunity exists to do strategic expansion/enhancement of the existing facilities to improve the concession operations and customer experience.

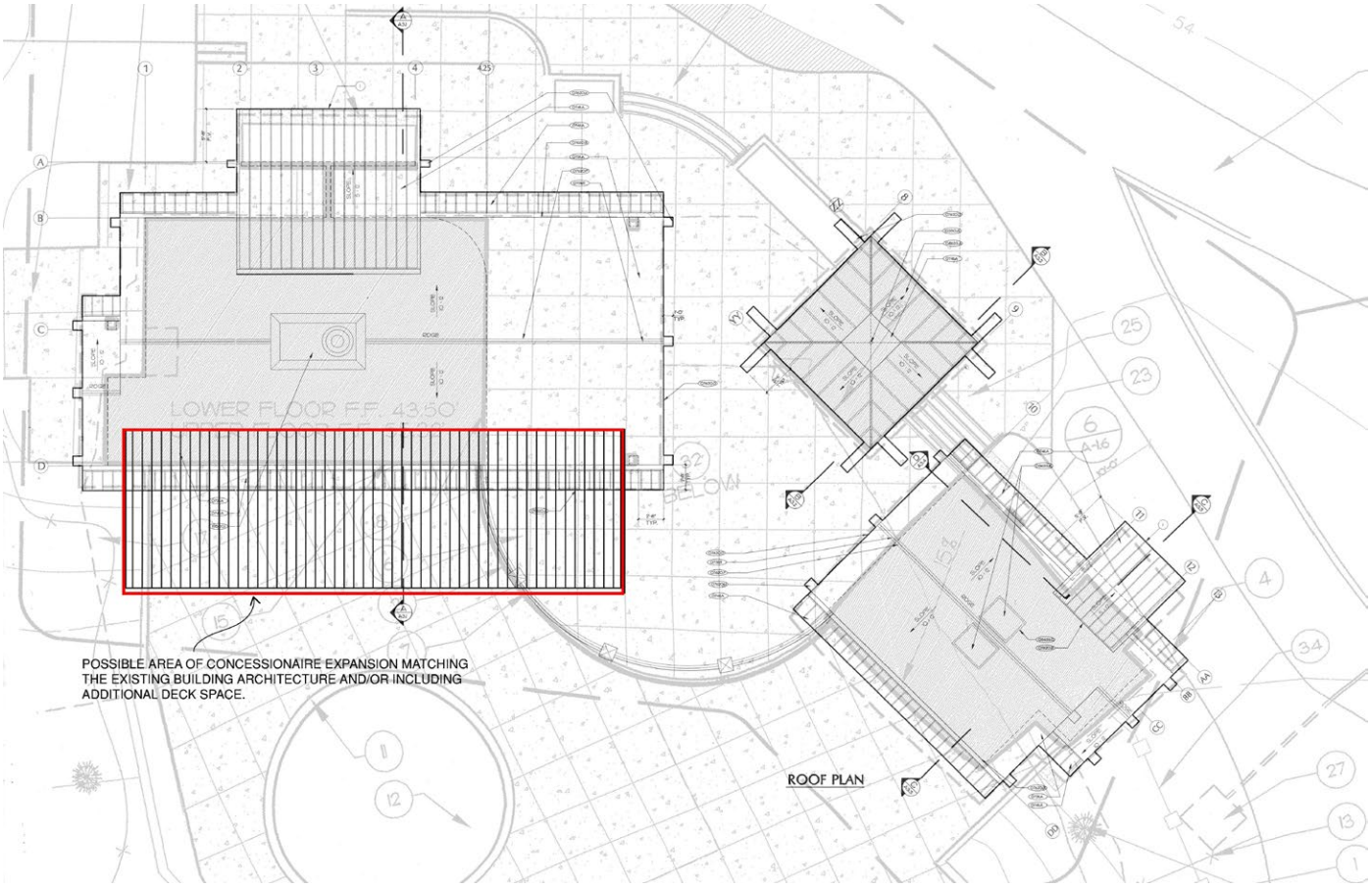
Key Idea: Improve Flow of Concession Facilities

KEY IDEA: IMPROVE FLOW OF CONCESSIONS FACILITIES

- Remodel the deck area and adjacent building to incorporate more of a formal bar with potable water, sewer, power, etc.
- Consider a modest expansion/targeted remodel of the building focused on improving food service.
    - Expand the concessionaire pavilion and/or deck space to allow for the reconfiguration of the second level to include a scramble food service.
    - Provide space for additional high margin items in addition to an accessible retail kiosk.
    - Incorporate a simple shed roof to maintain the look and feel of the existing building's architecture.
    - Retain a qualified architect with commercial food service expertise in conjunction with an independent kitchen design consultant to reconsider the snack bar's overall flow and function.
- Creatively reconsider the lower level to accommodate staff needs with no net loss of functional space.
    - Utilize the entire upper level for food and beverage services.
    - Expand the bar into the lifeguard lounge area to free up the patio for patrons.

- Efficiently design the "back-of-house" to improve service. Provide dry and cold storage that is optimally laid out for food preparation and delivery.
- Open the existing "sundries" window as a free standing retail kiosk within the public space to offer the concessionaire a viable means to sell the community items they may have forgotten or may need at the beach.
- Incorporate outdoor lighting into patio to improve the overall ambiance and extend the bar's hours of operation.

Estimated Cost: $300,000 - $450,000



Key Idea: Consider a Modest Expansion/Targeted Remodel of the Building

ENHANCE BURNT CEDAR BEACH POOL HOUSE: IMPROVED MECHANICAL OPERATIONS

The pool is a critical component of why people come to Burnt Cedar Beach. When the new pool house was constructed, the 30+ year old pool infrastructure was not upgraded. On peak weekends, the mechanical system is struggling to keep up with the number of people. The result is a reduction of pool clarity. Water quality requirements are being met, but when the clarity reduces to the point the lifeguard can not see the bottom of the pool, the pool has to close. Therefore, periodically throughout the year the Burnt Cedar pool is closed as a direct result of old infrastructure. Additionally, the pool lacks a skimmer gutter. In the event investments are being made to the pool house, the opportunity exists to also invest in the pool mechanical equipment.

KEY IDEA: INCORPORATE MECHANICAL UPGRADES WITH REINVESTMENTS TO BURNT CEDAR POOL HOUSE

- Improve the filtration system in terms of overall capacity and filtration rates.
  - Overbuild the filtration equipment so the facility can accommodate the increase demand for swimming.
  - Consider investing new technologies similar to the ultra violet disinfection system used at the recreation center. This reduces the amount of chemicals and chlorine required for the pool. It helps with chlorinated issues which are a major contributor to clarity problems.
  - Enhance the pool heater which is undersized.
- Enhance the skimming technology in order to provide a much more reliable facility that will serve the community.
- Ensure the pool infrastructure is robust to meet the community's use demands.

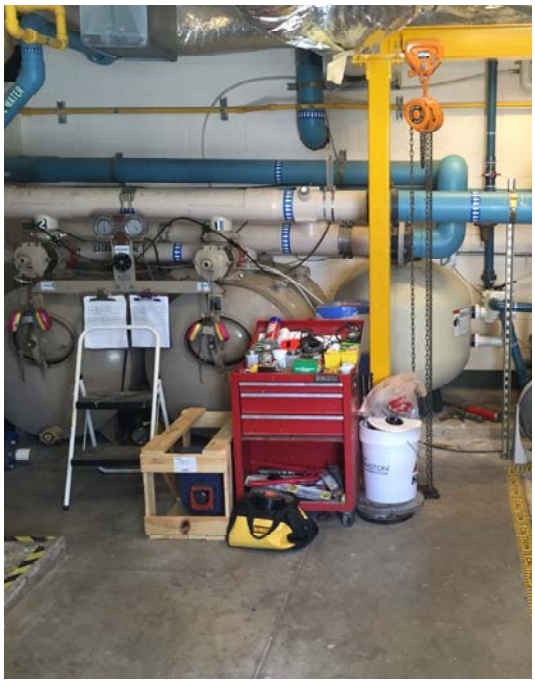
Estimated Cost: $190,000 - $200,000

RELATED IDEA: CONSIDER POOL ENHANCEMENTS

- If investments are being made into the pool house and mechanical operations, consider modifications and enhancements to the pool areas to accommodate industry trends. Consider the enhancements in relationship to maintaining adequate pool deck for passive recreation and lounging. Enhancements may include zero entry, splash play, separating lap pool areas from active play areas and other features.
- Depending on the enhancements selected, this work could be a major undertaking that could include rebuilding the pool shell. Should the District wish to move forward with pool enhancements, additional study would be required.

Estimated Cost: Depends upon desired pool area program and design elements.

Key Idea: Utilize New Technologies to Enhance Pool Maintenance



Key Idea: Upgrade Pool Mechanical Equipment

ENHANCE GROUP FACILITIES

ENHANCE GROUP FACILITIES AT INCLINE BEACH AND BURNT CEDAR

Group areas provide opportunities for family and friends to gather together and create memorable experiences. The beach and the lake provide a wonderful setting, however, the amenities and arrangements of the spaces dedicated to the existing group areas could be improved to create a more impressive sense of place for group gatherings. The majority of the facilities are reserved well in advance and Burnt Cedar Beach has the only facility with an enhanced barbecue area. The remaining facilities include a few barbecues with picnic tables. The following summary suggests opportunities for improving the group areas.

KEY IDEA: PROVIDE SHADE AND ENHANCED AMENITIES

- Provide shade.
  - Consider contextually appropriate structures that provide shade from the sun and shelter from the wind.
  - Coordinate the group picnic shelter aesthetic with other new buildings.
- Incorporate site furnishings, such as picnic tables and grills, that are unique to the group areas and consistent with the overall design theme.
- Utilize ground surfacing that enables persons of all abilities to easily access the group area and to navigate within the group areas.
- Evaluate the opportunity to provide utilities: e.g., water and power connections.
- Formalize the group spaces to create a distinctive group gathering area.
- Provide multiple grills and prep areas.

Estimated Cost: $400,000-$600,000

Key Idea: Enhance Group Facilities through Shade, Seating and Amenities

ENHANCE BURNT CEDAR BEACH INDIVIDUAL PICNIC AREAS

ENHANCE BURNT CEDAR BEACH WESTERN MOST INDIVIDUAL PICNIC AREAS

The western half of Burnt Cedar Beach is the one of the most underutilized areas of the beaches. This area has excellent views of the lake, but it is physically separated from the water. Therefore, guests tend to gravitate towards other regions of the facility. This area could be improved by strengthening the connection to other areas of the beach and by enhancing the landscape with new plantings and formalizing the picnic sites.

KEY IDEA: ENHANCE THE EXPERIENCE AT BURNT CEDAR BEACH INDIVIDUAL PICNIC AREAS

- Improve the user experience by enhancing the landscape through shrub and understory plantings and the use of turf.
- Clarify circulation to enhance connectivity with the rest of Burnt Cedar Beach facilities.
- Formalize picnic sites.
- Consider the use of individual shelters.

Estimated Cost: $200,000-$350,000

Key Idea: Formalize the Individual Picnic Sites and Clarify Circulation

Key Idea: Enhance the Landscape with Plantings and Strategic Turf Use

ENHANCE BEACH ACCESS AND PEDESTRIAN CONNECTIVITY

OVERALL BEACH ACCESS CONNECTIVITY ENHANCEMENTS

The current path system consists of concrete or asphalt walkways or decomposed granite paths. Informal circulation occurs as people make their way from the parking areas and entries to the lake. Improvements to the pedestrian circulation network could enhance the beach experience for guests and improve the overall site function.

KEY IDEA: IMPROVE PEDESTRIAN ACCESS TO THE LAKE

- Formalize pathways and circulation systems.
- Consider the use of a moveable boardwalk system to facilitate beach access for people with mobility issues, families with young children and users rolling coolers or other gear.
- Enhance the beach aesthetic.
- Reduce the areas of unconfined decomposed granite trails.
- Consider materials that are easily maintained and provide a firm and stable surface.

Estimated Cost: $16,000-$20,000 approximately $60 per linear foot for a 6' wide walkway

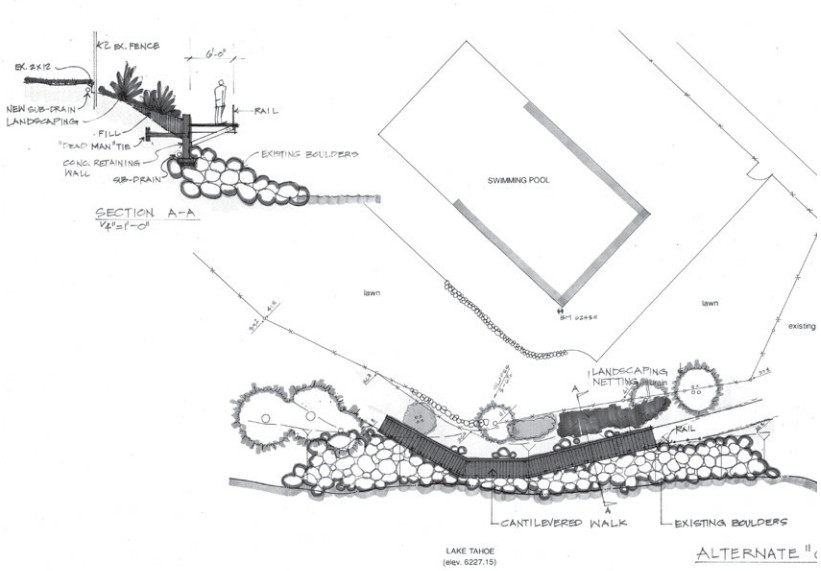
Key Idea: Provide a Firm and Stable Surface to Enhance Pedestrian Circulation to the Lake

BURNT CEDAR BEACH: ENHANCE CIRCULATION BETWEEN THE SITE'S WESTERN PARKING AND PICNIC SITES AND THE EASTERN BEACH AREAS

The west side of Burnt Cedar is fairly isolated from the beach and use areas to the east. Users must walk through the pool deck space to travel from east to west. Or they must walk all the way around the Burnt Cedar pool house. In order to help direct users from the parking areas to the beach and from the beach to the picnic sites to the west, the pedestrian connectivity should be enhanced.

KEY IDEA: SEPARATE CIRCULATION AROUND THE POOL DECK

- Create a new pathway to connect the east and west sides of Burnt Cedar Beach.
- Consider a cantilevered/suspended boardwalk around the pool.
- Determine if a trail connection is possible, given potential permitting issues due to the proximity and visibility of the trail in relationship to the lake. If it is not feasible, reevaluate the trail connection when the time comes to reinvest in the pool. At that time, it may be possible to configure the pool deck space in a way that enables the construction of a lake side connection.



Key Idea: Separate Circulation around the Pool Deck Area

Estimated Cost: $500,000-$600,000

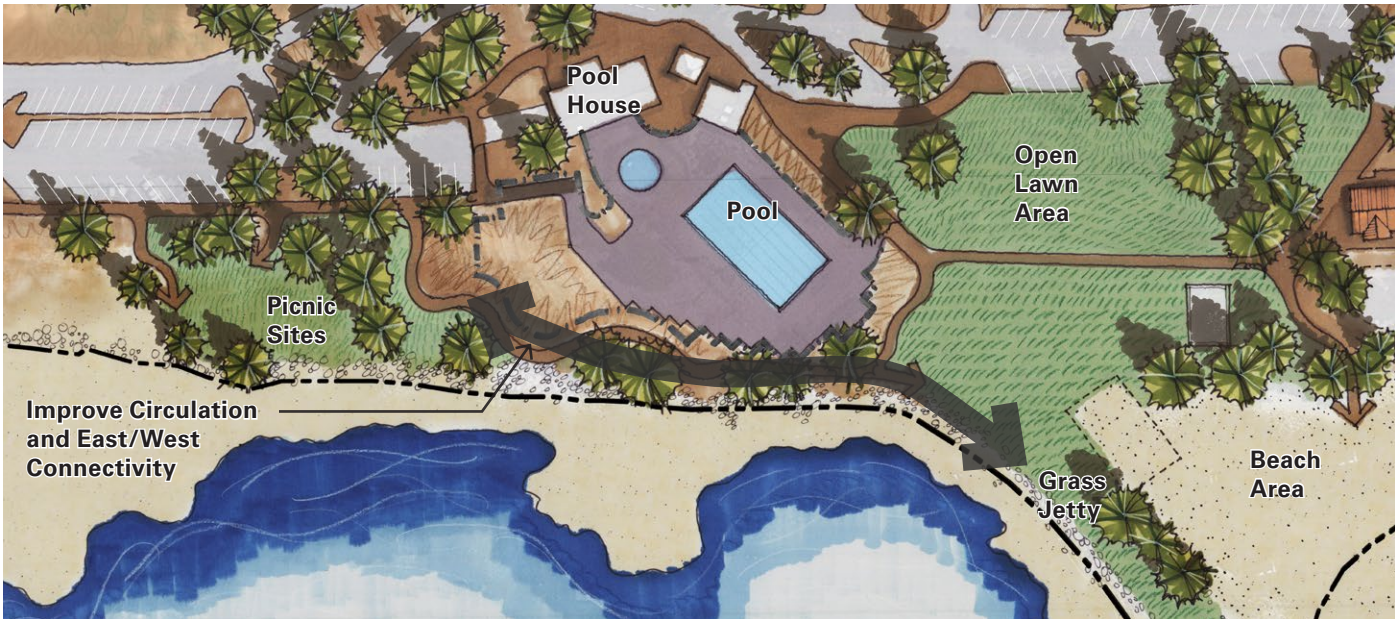


Figure 26: Circulation Enhancement Between the Western and Eastern Sides of Burnt Cedar Beach

ADD NON-MOTORIZED WATERCRAFT STORAGE AND LAUNCHING

ADD NON-MOTORIZED WATERCRAFT STORAGE AND LAUNCHING AT THE WESTERN SIDE OF BURNT CEDAR BEACH

Surveys revealed a desire for additional non-motorized watercraft storage. The western-most area of Burnt Cedar Beach is separated from the prime beach area by the water treatment facilities and other beach facilities. Similar to Incline Beach and Ski Beach and the non-motorized watercraft storage and launching at Hermit Beach, it offers an opportunity for storage which can be visually screened from the Lake and is separated from the prime beach area and the water sports concession to minimize conflicts. In addition, the beach area adjacent to the storage area is suitable for convenient launching for those utilizing the storage.

Key Idea: Provide Non-motorized Watercraft Storage and Launching at Burnt Cedar Beach

KEY IDEA: ADD NON-MOTORIZED WATERCRAFT STORAGE AND LAUNCHING AT THE WESTERN SIDE OF BURNT CEDAR BEACH

- Add non-motorized watercraft storage in the western side of Burnt Cedar Beach.
- Add additional vegetation to screen the storage from the Lake if necessary.
- Add wayfinding signage.

Estimated Cost: Approximately $3,000 per 20-unit storage rack

CREATE A CONSISTENT DESIGN AESTHETIC

CREATE A CONSISTENT DESIGN AESTHETIC

As the beach facilities have evolved over time, a variety of materials have been used for walkways, walls and site elements. Some of the facilities are in good condition and others need maintenance or replacement. An opportunity exists to guide investment dollars, consolidate the overall look of the beaches and create a consistent design aesthetic that reflects the importance of the beach properties.

KEY IDEA: DEVELOP DESIGN GUIDELINES TO CREATE A CONSISTENT DESIGN AESTHETIC

- Develop a set of design guidelines to direct the development and replacement of beach amenities and facilities.
- Create a consistent visual experience for the beach facilities.
- Consider architectural and site finishes and details for the following elements:
  - Buildings
  - Shelters
  - Signage (including fonts and colors)
  - Walls
  - Curbs
  - Walkways
- Consider the level of investment and develop a hierarchy of style depending upon:
  - Visibility
  - Location
  - Function/Use

Estimated Cost: $30,000 - $50,000 (represents design costs only)

Key Idea: Provide a Consistent Design Aesthetic

Key Idea: Unify the Appearance of Walls

Key Idea: Enhance Walkways

Key Idea: Focus the Use of Accent Materials in Highly Visible and Utilized Facilities

OPERATIONAL ENHANCEMENTS

CONSIDERATIONS FOR ENHANCED OPERATIONS

The following opportunities were identified through the community outreach process as desired beach improvements:

- Provide music events
- Increase rental opportunities
- Enhance the food and beverage service (correlated with improving the physical facilities)
- Improve the guest check-in process (correlated with reorganizing the physical facilities)

Key Idea: Consider Enhanced Operations Such as Improving the Area for Music Events

CHAPTER 5: NEXT STEPS

NEXT STEPS

COMMUNITY CONVERSATION

IVGID Beaches are a community resource. Where and how the District invests in the properties will be an ongoing community conversation. This Opportunities Plan describes a number of potential improvements the community may consider over the next 10 to 15 years. The opportunities and potential costs are intended to guide future investments for the properties by framing the key ideas to be considered as future projects move forward. Prioritization and identification of other projects will occur as part of continued outreach to the community.

The pre- and final design elements of each individual opportunity will be brought forth to the community for further consideration as a specific project. Through those discussions, the ultimate level of investment, design parameters and programming, and the schedule for implementation will be determined. This report provides a resource to help guide those conversations.

Investments into the beach properties centers on opportunities. The beaches provide a significant community resource. This plan helps identify opportunities to further enhance that resource and experience.

Community feedback shows a high level of satisfaction and a desire to not add amenities that would detract from relaxing and enjoying the scenic beaches with friends and family. Site analysis reveals that the majority of the sites are organized well. The current facilities are aging and the concessions are not laid out efficiently, but overall the buildings are in good physical condition.

Therefore, investments into the beach facilities can occur at a pace determined in coordination with Incline Village residents. The community will shape where, to what level (how much) and when investments occur. They can direct an aggressive, fast paced approach or a slower, programmed strategy. These discussions will occur at a high level as part of feedback on this report and again as individual projects move forward in the upcoming years. The outreach will continue to engage all Incline Village community members and property owners, including second home owners.

Continued outreach and dialogue will occur between IVGID and the community to prioritize opportunities, identify other projects and shape the design of projects as they move forward

CURRENT MAINTENANCE AND REPLACEMENT NEEDS

IVGID's 2015/2016 5-year Capital Improvement Program (CIP identifies a number of investments to for the beach facilities in the upcoming years. These projects align with the opportunities presented in this document and have been identified for design implementation in the next one to five years. The community dialogue that has been established as part of this process will continue through the design and implementation of the programmed projects, including the following:

- *Incline Beach Restroom/Concession Facility Replacement*: Proposed schedule to start pre-design in 2016 with construction 2017/2018. The budget is available within the existing recreation fee to build a first rate facility. The community will be involved to determine elements such as what the facility looks like, how big it is, where will it be sited, what are the interactions and space allocations.
- *Beach Site Improvements*: General beach site improvements have been identified to help achieve a consistent aesthetic. The project will replace heaving concrete, mismatched pavers, old railroad ties and poorly functioning retaining walls. The intent is to invest in visual improvements in the overall site landscaping to create an aesthetic equal to the first rate beaches.
- *Ongoing Capital Maintenance:* Facility maintenance includes parking lot pavement repairs, painting and tile replacement for buildings to increase their longevity, and repairs and replacements for play structures showing wear and tear.

Replacement of the Incline Beach restroom is in the 2015-2016 CIP

MEMORANDUM

TO: Steve Pinkerton
General Manager

THROUGH: Sharon Heider
Director of Community Services

FROM: Mike Bandelin
Diamond Peak Interim General Manager

SUBJECT: Approve implementation of a three—tiered Season Pass sales initiative and rate structure for the 2016-17 season

STRATEGIC PLAN: Long Range Principle # 2 Finance – The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement, and debt management; Objective 3 - With allocated resources equate service expectations and the capability to deliver.

DATE: February 17, 2016

I. RECOMMENDATION

Staff recommends that the Board of Trustees make a motion to approve having a three-tiered pricing structure (Exhibit A) effective March 14, 2016 for 2016/2017 season passes with an "early bird" (Tier 1) rates available through April 30, 2016, "early season" (Tier 2) rates available from May 1 – October 31, and regular season (Tier 3) rates available from November 1 through the end of the season.

II. DISTRICT STRATEGIC PLAN

Long Range Principle # 2 Finance – The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement, and debt management; Objective 3 - With allocated resources equate service expectations and the capability to deliver.

III. FINANCIAL IMPACT AND BUDGET

Staff estimates the new three-tiered pricing structure and the price increase in non-resident season pass rates to bring in an additional $18,450 - $48,350 of revenue with an increase of 5% in total season pass sales compared to the 2015-16 ski season.

IV. BACKGROUND

Season Passes

Diamond Peak provides four categories of season passes for purchase to our customers. The categories consist of Picture Pass Holder full pass, Picture Pass Holder mid week pass, Non Resident full pass and Non Resident mid week pass. Each of the four pass categories provides five sub categories of different price per age group. Age groups consist of Adult (24-64), college and youth (13-23), child (7-12) & Senior (65-69), Super senior (70-79) and 6 and under and 80 plus. Historically, season pass sales begin July 1st at a reduced rate until October 31st. after October 31st season passes are priced at normal rack rate for Non Resident and Picture Pass Holder Passes.

In prior years, the IVGID Board of Trustees has approved Key Rates for Diamond Peak at various times throughout the year; most recently in May with the District's budget.

With Diamond Peak's traditional first pass price increase happening on October 31, skiers and snowboarders had no incentive to purchase their season pass early – in the spring or summertime. This practice has left the resort at a disadvantage in the competitive Lake Tahoe ski industry, since most other Tahoe resorts begin early-bird pass sales in the springtime (typically mid- to late-March) before the resorts close for the ski season, and offer varying incentives to get skiers/snowboarders to commit early to their season pass. Selling passes early will allow Diamond Peak to capture skiers' and snowboarders' attention with an attractive offer while skiing/snowboarding is still top of mind (especially given the excellent season we've experienced this winter), and will allow Diamond Peak to lock in revenue and customer loyalty early for the 2016-17 ski season.

New 3-tiered resident pricing vs. 2015-16 resident pricing:

- Tier 1 (March 19 – April 30): A reduced rate from previous early bird rate

- Tier 2 (May 1 – Oct. 31): Same rate as previous early bird rate.
- Tier 3 (Nov. 1 – end of season): Same as post-Oct. 31 rates for 2015-16.

New 3-tiered non-resident pricing vs. 2015-16 non-resident pricing:

- Tier 1 (March 19 – April 30): Slight (6% for adult passes) increase compared to pre-Oct. 31 rates for 2015-16.
- Tier 2 (May 1 – Oct. 31): Split difference between Tier 1 & Tier 3 rate.
- Tier 3 (Nov. 1 – end of season): Slight (4% for adult passes) increase compared to post-Oct. 31 rates for 2015-16.

Staff estimates the annual financial impact of adding an "early-bird" pass sale to be positive with additional skiers and snowboarders incentivized to commit early to a 2016-17 Diamond Peak season pass; however the timing of revenue will be adjusted. Revenue from early-season pass sales before July 1, 2016 can be deferred until the 2016-17 fiscal year begins

Lift tickets

Diamond Peak continues to be known as a great value for skiing and snowboarding within the Lake Tahoe Basin – a reputation we hope to continue building upon. However, upon completing a competitive analysis of other Lake Tahoe ski resort lift ticket prices during the 2015-16 season (Exhibit B), we feel there is room to increase revenues from non-residents by modestly increasing lift ticket prices at the ticket windows for 2016-17, while potentially allowing for discounting opportunities with online sales and via other sales channels (while never discounting below the IVGID Picture Pass Holder rates).

As part of the budget process, Staff will propose the IVGID Picture Pass Holder ticket prices be maintained at the 2015-16 season level, with continued commitment to Holiday pricing, while moderately increasing prices for Non Resident lift tickets to account for inflation and the rising costs associated with operating the resort. These rates will be presented at a later date within the context of the larger budget preparation.

V. ALTERNATIVES

Not approve recommendations of season pass spring sale initiative and maintain current sales periods.

VI. BUSINESS IMPACT

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

DIAMOND PEAK SKI RESORT

Fiscal 2016-17 Season Pass Proposed rates

	March 21 - April 30 Tier 1	May 1 - Oct. 31 Tier 2	Nov. 1 on Tier 3
Picture Pass Holder Full Pass			
Adult (24-64)	$289	$299	$349
College (with ID and 12 credits) & Youth (13-23)	$139	$149	$189
Child (7-12) & Senior (65-69)	$109	$119	$149
Super Senior (70-79)	$29	$39	$49
6 & under / 80+	Free	Free	Free
Picture Pass Holder Midweek Pass			
Adult (24-64)	$215	$225	$299
College (with ID and 12 credits) & Youth (13-23)	$109	$119	$149
Child (7-12) & Senior (65-69)	$89	$99	$119
Super Senior (70-79)	$20	$30	$40
6 & under / 80+	Free	Free	Free
Non-Resident Full Pass			
Adult (24-64)	$369	$419	$469
College (with ID and 12 credits) & Youth (13-23)	$209	$229	$249
Child (7-12) & Senior (65-69)	$149	$159	$179
Super Senior (70-79)	$69	$79	$89
6 & under / 80+	Free	Free	Free
Non-Resident Midweek Pass			
Adult (24-64)	$269	$299	$329
College (with ID and 12 credits) & Youth (13-23)	$169	$189	$209
Child (7-12) & Senior (65-69)	$129	$139	$159
Super Senior (70-79)	$49	$59	$69
6 & under / 80+	Free	Free	Free

Picture Pass Holder pass rates
left unchanged from 2015-16 ski season

Early-bird sale in mid-March through April 30, 2016
Pre-season sale will occur May 1 through Oct. 31, 2016
Regular sale from Nov. 1 through end of ski season

The IVGID Board of Trustees allow Management to adjust prices to accomplish "Yield Management", provided the rate offered is above the IVGID PPH rate.

EXHIBIT A

Competitive Analysis: Non-Holiday Lift Ticket Prices in Tahoe Region

	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
Diamond Peak	$ 41	$ 41	$ 41	$ 44	$ 44	$ 46	$ 46	$ 48	$ 49	$ 49	$ 54	$ 54	$ 59	$ 64	$ 64
Homewood	$ 25	$ 25	$ 29	$ 32	$ 35	$ 37	$ 39	$ 39	$ 45	$ 49	$ 54	$ 59	$ 65	$ 72	$ 74
Northstar	$ 48	$ 49	$ 57	$ 58	$ 61	$ 63	$ 71	$ 74	$ 79	$ 88	$ 89	$ 99	$ 104	$ 109	$ 130
Squaw	$ 49	$ 58	$ 58	$ 59	$ 62	$ 65	$ 73	$ 79	$ 79	$ 83	$ 96	$ 98	$ 102	$ 104	$ 134
Mt Rose	$ 45	$ 48	$ 48	$ 52	$ 52	$ 54	$ 58	$ 62	$ 64	$ 69	$ 72	$ 75	$ 79	$ 84	$ 94
Diamond Peak (Resident)	$ 31	$ 31	$ 31	$ 34	$ 34	$ 36	$ 36	$ 38	$ 39	$ 39	$ 25	$ 25	$ 25	$ 25	$ 25

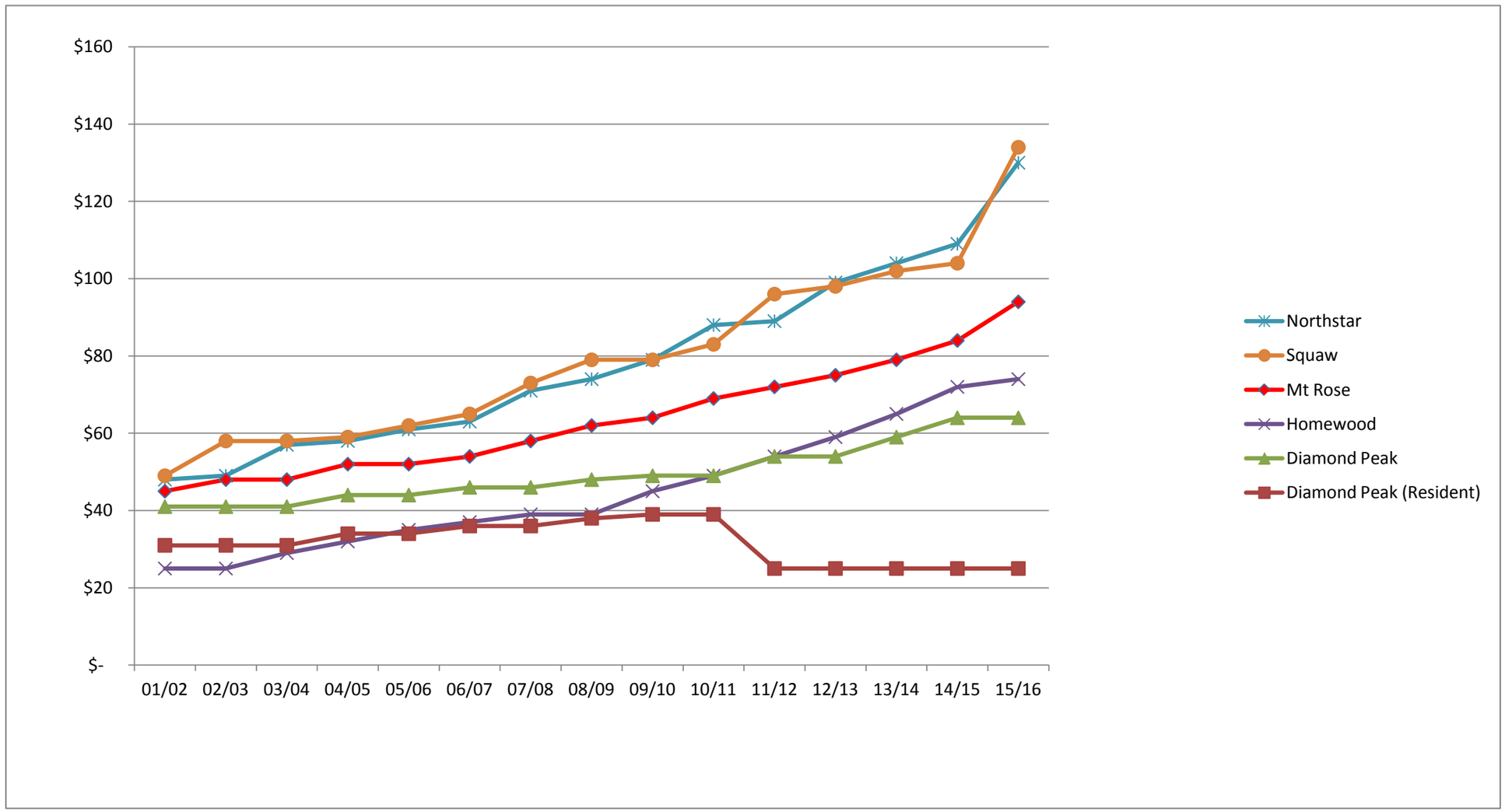


EXHIBIT B

MEMORANDUM

TO: Board of Trustees

THROUGH: Steven J. Pinkerton
General Manager

FROM: Gerald W. Eick CPA CGMA
Director of Finance, Accounting, Risk Management and Information Technology

SUBJECT: Adopt Resolution 1841 Authorizing Residual Equity Transfers, effective July 1, 2015, for the Community Services Enterprise Fund to the Community Services Special Revenue Fund in the amount of $5,206,491 and from the Beach Enterprise Fund to the Beach Special Revenue Fund in the amount of $1,110,286.

STRATEGIC PLAN: Long Range Principle #2 – Finance "The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective polices for operating budgets, fund balances, capital improvement and debt management."

DATE: February 12, 2016

I. RECOMMENDATION

Staff recommends that the Board of Trustees makes a motion to adopt Resolution 1841 authorizing Residual Equity Transfers to complete the process of establishing the Community Services Special Revenue Fund and the Beach Special Revenue Fund from the former Community Services Enterprise Fund and the Beach Enterprise Fund. The amount of the Community Services Special Revenue Fund transfer is $5,206,491. The amount of the Beach Special Revenue Fund transfer is $1,110,286. The effective date of both transfers is July 1, 2015 to coincide with the establishment of the Special Revenue funds for the current fiscal year.

II. DISTRICT STRATEGIC PLAN

These transfers support Long Range Principle #2, Finance, "Adhere to Government Generally Accepted Accounting Principles" and "Comply with State and Federal regulations" by following Objective #2; "Utilize the new financial reporting structure to build understanding of the different aspects between operations, capital expenditure and debt service".

III. FINANCIAL IMPACT AND BUDGET

The District Budget Form 4404LGF for fiscal 2015-2016 Form for the Community Services Special Revenue Fund reported a Residual Equity Transfer of $5,294,138. The actual amount of $5,206,491 matches the audit conducted at June 30, 2015 under Net Position Restricted by Third Party of $86,421 plus the Unrestricted of $5,271,334 decreased by the grants receivable of $203,764 and increased by the sick leave accrual of $52,500.

The District Budget Form 4404LGF for fiscal 2015-2016 Form for the Beach Special Revenue Fund reported a Residual Equity Transfer of $1,302,486. The actual amount of $1,110,286 matches the audit conducted at June 30, 2015 under Net Position Restricted Unrestricted of $1,107,786 increased by the sick leave accrual of $2,500.

The adjustments reflect the difference in application of governmental accounting for governmental fund types which use modified accrual accounting. Enterprise Funds use full accrual accounting. The primary difference between full accrual and modified accrual accounting is only recognizing revenues that are collected within sixty (60) days of the measurement date and only record liabilities to be liquidated from currently available resources.

IV. BID RESULTS

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute (NRS) 332.

VI. BACKGROUND

December 10, 2014 - The Board of Trustees authorized Staff to move forward with the establishment of Special Revenue Funds for the Community Services Fund and the Beach Fund effective July 1, 2015. With the change to Special Revenue, the District also established the use of Capital Projects and Debt Service funds to provide a form of accounting for operations, capital expenditure and debt service payments under Community Services and Beach. Prior to that date, they were accounted for as enterprise funds.

February 6, 2015 - The District appeared before the Committee on Local Government Finance of the Nevada Department of Taxation to make a presentation on these plans and there were no objections by the Committee. At that meeting the Committee formed a subcommittee to develop guidance on the use of Special Revenue Funds for all governmental units.

The Nevada Department of Taxation issued a Guidance Letter 15-002 dated October 27, 2015 relative to the use of Special Revenue Funds. District Staff participated in the due process for the development of this letter and were aware of its guidance to assure the District complied, knowing our effective date would precede the issuance of the guidance letter.

May 21, 2015 - The Board of Trustees adopted Resolution 1838 that established the Special Revenue, Capital Projects and Debt Service Funds for Community Services and Beach under the provisions of NRS 354.624 5(a), effective July 1, 2015.

December 16, 2015 – The Board of Trustees accepted the District Annual Comprehensive Annual Report. Following acceptance of the June 30, 2015 audit, the next step in the process is to make a Residual Equity Transfer between the former enterprise funds and the new special revenue funds. This allows the District to have the audited figures from June 30, 2015 to be determined, and used for the formal change over, thus focusing the total amount going to the special revenue fund type. Under Board Policy 7.1.0 Appropriate Level of Fund Balance, the Community Services Fund's target is $3,454,380 as of June 30, 2106. The Beach Fund target under the same policy is $387,124. Both funds should be able to meet or exceed their fund balance targets with the completion

of these Residual Equity Transfers and their operations for the fiscal year ending June 30, 2016.

During the budget process for fiscal 2016-2017, the District will consider whether to transfer net position, as determined by the budget process, from the special revenue funds to the capital projects or debt service funds. The 2015-2016 budget included only operating transfers equal to the amounts of expenditures.

V. ALTERNATIVES

The concept of Residual Equity Transfers under governmental accounting is to move the entire remaining amount with the creation of one fund from another. Therefore these transfers should be made as presented.

VII. COMMENTS

Under governmental accounting principles the annual audit contains financial statements for both the fund level and also District-wide. The District-wide financial statements are based upon a separate set of government accounting principles which equate to full accrual accounting. The portion of the Net Position for the Community Service Fund ($39,404,765) and the Beach Fund ($4,593,502) that includes capital assets, accumulated depreciation and the related debt obligations is reported as Net investment in capital assets (and are not normally included in the fund level financial statements).

For the annual financial report at June 30, 2016, these will be included as reconciling items from the fund level financial statements to the District-wide Statement of Net Position. Therefore, they are not included in the Residual Equity Transfer amounts.

The audit report footnotes indicate there are $2,679,925 in operating reserves included in cash and investments. The Board of Trustees will be asked, at a later date, to consider if any portion of that amount will be transferred from the Community Services Special Revenue Fund to the Community Service Capital Projects Fund during 2016-2017. During the same process, Staff will be addressing the procedures and plans for transferring resources for carryover capital projects, year to year.

VIII. BUSINESS IMPACT

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

IX. ATTACHMENTS

IVGID Comprehensive Annual Financial Report, page 25, Proprietary Funds Statement of Net Position

IVGID Schedule A, Form 4404LGF Page 6, Form 5 for State Budget forms, FYE June 30, 2016

Nevada Department of Taxation Guidance Letter 15-002 on Special Revenue Funds and Enterprise Funds

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

RESOLUTION NO. 1841

A RESOLUTION TO MAKE RESIDUAL EQUITY TRANSFERS IN THE AMOUNTS OF $5,206,491 FROM THE COMMUNITY SERVICES ENTERPRISE FUND TO THE COMMUNITY SERVICES SPECIAL REVENUE FUND AND $1,110,286 FROM THE BEACH ENTERPRISE FUND TO THE BEACH SPECIAL REVENUE FUND, FOR THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, EFFECTIVE AS OF JULY 1, 2015

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

WHEREAS, on December 10, 2014, the Board of Trustees directed staff to apply for approval of the District's 2015-16 budget by the Nevada Department of Taxation utilizing Special Revenue, Capital Projects and Debt Service Fund accounting for Community Services and the Beach Funds; and

WHEREAS, pursuant to Nevada Administrative Code (NAC) Section 354.241, a local government is required to adopt a Resolution to create a fund types covered by Nevada Revised Statute 354.624 5 (a); and

WHEREAS, the District Community Services and Beach Funds provides services as defined under Nevada Revised Statute (NRS) 318, which in effect requires the use of those Fund's fund balance for a specific purpose; and

WHEREAS, on May 21, 2105, the Board of Trustees through Resolution 1838 established the governmental fund type Special Revenue, Capital Projects and Debt Service Funds for use by its Community Services and Beach Funds; and

WHEREAS, on May 21, 2015, the Board of Trustees adopted the District's budget for the year ending June 30, 2016, which included references to executing Residual Equity Transfers from the former enterprise funds for Community Service and the Beach to the special revenue funds for Community Services and the Beach, and

WHEREAS, on December 16, 2015, the Board of Trustees accepted the Comprehensive Annual Financial Report for the District as of June 30, 2015 which included the audited Net Position for the Community Services and Beach Enterprise Funds.

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

RESOLUTION NO. 1841

A RESOLUTION TO MAKE RESIDUAL EQUITY TRANSFERS IN THE AMOUNTS OF $5,206,491 FROM THE COMMUNITY SERVICES ENTERPRISE FUND TO THE COMMUNITY SERVICES SPECIAL REVENUE FUND AND $1,110,286 FROM THE BEACH ENTERPRISE FUND TO THE BEACH SPECIAL REVENUE FUND, FOR THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, EFFECTIVE AS OF JULY 1, 2015

NOW, THEREFORE, IT IS ORDERED, as follows:

1. Effective July 1, 2015 the Incline Village General Improvement District, Nevada shall make a Residual Equity Transfer of $5,206,491 from the Community Services Enterprise fund to the Community Services Special Revenue Fund and shall make a Residual Equity Transfer of $1,110,286 from the Beach Enterprise Fund to the Beach Special Revenue Fund.

* *

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 24th day of February, 2016, by the following vote:

AYES, and in favor thereof, Trustees:
NOES, Trustees:
ABSENT, Trustees:

_____
Matthew Dent
Secretary, IVGID Board of Trustees

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2016

Budget Summary for INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	1,467,621	1,361,000	1,453,911	0.1269	28,600	1,123,000		5,434,132
Community Services	5,294,138				17,582,962	30,000		22,907,100
Beach	1,302,486				1,741,500	9,000		3,052,986
Capital Projects	-				1,133,000		3,917,872	5,050,872
DEBT SERVICE	-						1,290,291	1,290,291
Subtotal Governmental Fund Types, Expendable Trust Funds	8,064,245	1,361,000	1,453,911	0.1269	20,486,062	1,162,000	5,208,163	37,735,381
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2015

	Business - type Activities - Enterprise Funds				Business-type Activities Internal Service Funds
	Utility Fund	Community Services Fund	Beach Fund	Total Enterprise Funds	
ASSETS					
Current assets:					
Cash and cash equivalents	$ 340,565	$ 133,098	$ 6,494	$ 480,157	$ 11,879
Investments	1,000,000	-	500,000	1,500,000	-
Accounts receivable	1,243,419	87,010	5,341	1,335,770	-
Interest receivable	36,757	26,851	713	64,321	9,124
Grants receivable	540,663	195,919	-	736,582	-
Due from other governments	-	203,764	22,171	225,935	-
Inventories	168,056	379,400	-	547,456	76,550
Prepaid expenses	152,923	281,009	23,520	457,452	5,006
Due from other funds	227,972	2,587,246	28,104	2,843,322	330,367
Total current assets	3,710,355	3,894,297	586,343	8,190,995	432,926
Noncurrent assets:					
Investments - long-term	9,075,250	2,833,437	650,000	12,558,687	1,085,000
Restricted for debt service reserve	214,391	-	-	214,391	-
Restricted for TRPA Deposits	11,044	80,346	-	91,390	-
Restricted State of Nevada Work Comp Deposit	-	-	-	-	101,404
Restricted for State of Nevada Sales Tax	-	6,075	-	6,075	-
	9,300,685	2,919,858	650,000	12,870,543	1,186,404
Capital Assets					
Land	6,530,358	11,107,336	2,304,850	19,942,544	-
Construction in progress	1,904,675	1,319,557	65,605	3,289,837	-
Buildings and structures	10,942,534	28,883,620	2,596,455	42,422,609	-
Improvements and Infrastructure	101,741,489	27,637,630	2,060,793	131,439,912	-
Equipment and vehicles	3,189,572	9,218,501	355,505	12,763,578	281,641
Total capital assets	124,308,628	78,166,644	7,383,208	209,858,480	281,641
Less: accumulated depreciation	(60,377,129)	(33,496,776)	(2,744,061)	(96,617,966)	(184,797)
Total capital assets (net)	63,931,499	44,669,868	4,639,147	113,240,514	96,844
Total noncurrent assets	73,232,184	47,589,726	5,289,147	126,111,057	1,283,248
Total assets	76,942,539	51,484,023	5,875,490	134,302,052	1,716,174
LIABILITIES					
Current liabilities:					
Accounts payable	611,317	396,349	99,598	1,107,264	112,842
Accrued personnel costs	293,180	188,412	14,161	495,753	170,593
Accrued interest payable	88,653	33,079	344	122,076	-
Unearned revenue	562,574	838,560	14,454	1,415,588	-
Refundable deposits	1,000	-	-	1,000	-
Current maturities of long-term debt	469,072	1,078,784	5,216	1,553,072	-
Total current liabilities	2,025,796	2,535,184	133,773	4,694,753	283,435
Non-current liabilities:					
Bond discounts, net	-	(11,789)	(192)	(11,981)	-
Bond premium, net	-	80,738	-	80,738	-
Non-current long term debt	6,096,595	4,117,379	40,621	10,254,595	-
Total non-current liabilities	6,096,595	4,186,328	40,429	10,323,352	-
Total liabilities	8,122,391	6,721,512	174,202	15,018,105	283,435
NET POSITION					
Net investment in capital assets	57,365,832	39,404,756	4,593,502	101,364,090	96,844
Restricted by Third Party Agreement	225,435	86,421	-	311,856	101,404
Unrestricted	11,228,881	5,271,334	1,107,786	17,608,001	1,234,491
Total net position	$ 68,820,148	$ 44,762,511	$ 5,701,288	119,283,947	$ 1,432,739
			Adjustment to reflect the consolidation of internal service funds' activities related to Enterprise Funds.	1,432,739	
			Net position of Business-Type Activities	$ 120,716,686	

The notes to the financial statements are an integral part of this statement.

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Guidance Letter 15-002

Date: October 27, 2015

To: County Finance Officers

From: Terry E. Rubald, Deputy Executive Director, Department of Taxation

CC: Committee on Local Government Finance, Marvin Leavitt, Chairman
Deonne Contine, Executive Director, Department of Taxation
Kelly Langley, Supervisor, Local Government Finance, Division of Local Government Services

Subject: Special Revenue Funds and Enterprise Funds

SUMMARY:

This Guidance Letter recognizes Governmental Accounting Standards Board ("GASB") Statements, including but not limited to, No. 33, "Accounting and Financial Reporting for Nonexchange Transactions;" No. 34, "Basic Accounting Standards and Management's Discussion and Analysis" and No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" are appropriate standards for the preparation of financial statements for all funds and comply with the requirements of NRS 354.612(2) as generally accepted accounting principles. In addition, this Guidance Letter discusses the nature and use of special revenue funds and enterprise funds, and provides examples.

This Guidance Letter does not change any interpretations of any existing general accounting principles followed by a local government. The purpose in issuing this Guidance Letter is to raise awareness about differences between using special revenue fund and enterprise fund accounting, by highlighting and discussing certain GASB statements in relation to Nevada law.

AUTHORITY FOR THIS LETTER:

NRS 354.472(1)(d): One of the purposes of the Local Government Budget and Finance Act is to provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money. NRS 354.612(2) requires fund financial statements and other schedules to be prepared in accordance with generally accepted accounting principles.

Guidance Letter 15-002 was approved by the Committee on Local Government Finance on October 27, 2015.

APPLICATION:

The Department finds that Governmental Accounting Standards Board ("GASB") Statements, including but not limited to, No. 33, "Accounting and Financial Reporting for Nonexchange Transactions;" No. 34,

"Basic Accounting Standards and Management's Discussion and Analysis" and No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" are appropriate standards for the preparation of financial statements for all funds and comply with the requirements of NRS 354.612(2) as generally accepted accounting principles.

Based on the definitions of proprietary fund and special revenue fund found in NRS 354.553 and 354.570, as well as GASB No. 34, a special revenue fund is a type of governmental fund, whereas an enterprise fund is a type of proprietary fund.[1] In either case, the level of financial reporting must be based on a determination of whether the special revenue fund or the enterprise fund is a major or non-major fund.[2] The criteria for designation as a major fund is measured by whether the total assets, liabilities, revenues, or expenditures/expenses of the individual special revenue fund or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type. In addition, the total assets, liabilities, revenues, or expenditures/expenses of the individual special revenue fund or enterprise fund must be at least 5 percent of the corresponding total for all governmental and enterprise funds combined.[3]

When establishing a new fund, it is important to examine the activities that meet the criteria for using a particular kind of fund. For example, a governmental fund, such as a special revenue fund, generally has activities which are financed through taxes, intergovernmental revenues, and other non-exchange revenues. In a *nonexchange* transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return, as opposed to an *exchange* transaction, in which each party receives and gives up essentially equal values.[4] Business-type activities financed in whole or in part by fees charged to external parties for goods or services are usually, but not always, reported in enterprise funds.[5] An enterprise fund essentially reports exchange transactions.

GASB No. 34, ¶78 outlines the financial statements required for governmental funds, including a balance sheet and statement of revenues, expenditures, and changes in fund balances. GASB No. 34, ¶91 indicates the required financial statements for a proprietary fund include a statement of net assets or balance sheet; a statement of revenues, expenses, and changes in fund net assets or fund equity; and a statement of cash flows.

Enterprise Funds

NRS 354.517 defines an enterprise fund as a fund established to account for operations (1) which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or (2) for which the governing body has decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes.

Similarly, ¶67 of GASB Statement No. 34 states that an enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. In addition:

> Activities are *required* to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's *principal revenue sources.*

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[1] See complete statutory reference for NRS 354.553 and 354.570 at the end of this Guidance Letter. *See also,* ¶63, ¶64, ¶66, ¶67, GASB Statement No. 34 (June 1999), pp. 25-26.
[2] ¶75, GASB Statement No. 34 (June 1999), p. 28.
[3] ¶76, GASB Statement No. 34 (June, 1999), p. 28.
[4] **¶7, GASB Statement No. 33 (December, 1998), p. 3.**
[5] ¶15, GASB Statement No. 34 (June, 1999), p. 9.

a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges *and* the full faith and credit of a related primary government or component unit—even if that government is not expected to make any payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)[6]

b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Footnote 33 to ¶67 states that:

> These criteria do not require insignificant activities of governments to be reported as enterprise funds. For example, state law may require a county's small claims court to assess plaintiffs a fee to cover the cost of frivolous claims. However, taxes, not fees, are the principal revenue source of the county's court system, and the fees in question cover only the cost of frivolous small claims court cases. In this case, the county would not be required to remove its court system or the small claims court activity from its general fund and report it in an enterprise fund. Conversely, a state department of environmental protection regulation may require a water utility to recover the costs of operating its water plant, including debt service costs, through charges to its customers—the utility's principal revenue source. Because these charges are the activity's principal revenue source and because the water utility is required to recover its costs, the utility should be reported as an enterprise fund.

In explaining enterprise fund reporting requirements, GASB 34, ¶387 states that:

> Perhaps most significantly, this Statement makes clear that enterprise fund reporting should be used for any activity that is financed with *debt secured solely by net revenue* from its fees and charges to external users. Enterprise fund reporting is also required for any activity that operates under *laws or regulations* requiring that its costs of providing services, including capital costs (depreciation or debt service), be recovered with fees and charges. The final criterion—requiring enterprise fund reporting for any activity for which management establishes fees and charges, pursuant to its *pricing policies,* designed to recover its costs of providing services, including capital costs—is similar to the existing criterion. However, it adds an element of objectivity by basing the standard on established policies rather than management's intent. Further, this Statement makes clear that all criteria for required use of enterprise fund reporting should be applied only in the context of an activity's principal revenue sources. For example, paragraph 67a requires an activity to be reported as an enterprise fund if the activity is financed by debt secured solely by a pledge of the net revenue from fees and charges of the activity. To apply the principal revenue source test in relation to this criterion, a government should compare an activity's pledged revenues to its total revenues.

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[6] In practice, there are exceptions. For example, sometimes general obligation (GO) backing is needed for enterprise funds in small rural communities so a lower interest rate can be obtained from the state bond bank. Using GO backed revenue bonds does not automatically require a change from an enterprise fund to a special revenue fund.

Examples of an Enterprise Fund

Background

A general power of a county is acquire, improve, equip, operate and maintain a variety of projects, including sewerage and water projects. *NRS 244A.057.* The Board of County Commissioners may issue special obligation bonds to acquire, improve and equip any sewerage or water project. *NRS 244A.0587.* A county may charge license fees or other excise taxes to acquire, operate and maintain a project, and ensure that revenue obligation bonds are paid. *NRS 244A.063.*[7]

For example, the Douglas County Board of County Commissioners established the Carson Valley Water Utility Fund by resolution adopted May 3, 2012. *See Appendix for Exhibit 1, Resolution No. 2012R-037.* The Board resolved to use the existing working capital from four individual water utility funds to establish a consolidated water utility fund and further resolved to recover the costs of operation of the water system, including overhead, through user charges, without producing any significant amount of profit in the long run. The new Water Utility Fund is designed to account for all revenues and all charges related to the consolidated operations, management and rate setting of four legacy utilities.

Analysis

In this example the Douglas County Board of County Commissioners has the authority to establish an enterprise fund pursuant to NRS 354.612. The resolution meets the conditions in NRS 354.612 for an enterprise fund. For instance, subparagraph 4 requires the local government to furnish working capital for the fund which the resolution addressed by transferring the working capital from four legacy utilities to the current fund. In addition, NRS 354.612(4) requires the recovery of the costs of operation, including overhead, without "producing any significant amount of profit in the long run." This objective was also included in the resolution and specifically referenced "user charges" as the means by which operation costs would be recovered. The resolution was consistent with the authority provided in NRS Chapter 244A.

"User charges" take the form of water usage fees and connection charges. Payment by water users of usage fees and connection charges are exchange transactions because each party gives up and receives something of equal value. Rates are typically set to recover costs of operation and maintenance. This meets the definition of GASB 34 ¶ 67(c) requiring the use of an enterprise fund when pricing policies for fees and charges are designed to recover costs.

Special Revenue Funds

GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions," updates the definitions of governmental fund types, with the most significant changes related to special revenue funds. The nature of a special revenue fund is discussed at Paragraph 30:

> 30. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term *"proceeds of specific revenue sources"* establishes that one

[7] Cities have similar authority. A general power of a city is to acquire, improve, equip, operate and maintain a variety of projects including sewerage and water projects. *NRS 268.730.* A city may defray the cost of acquisition, improvement and equipment through general obligation bonds, which may be payable from taxes and further secured by a pledge of other revenues derived from any other income-producing project of the city. *NRS 268.732.* A city may charge license fees or other excise taxes to acquire, operate and maintain a project, and ensure that revenue obligation bonds are paid. *NRS 268.738.*

> or more specific restricted or committed revenues should be the foundation for a special revenue fund. Those specific restricted or committed revenues may be initially received in another fund and subsequently distributed to a special revenue fund. Those amounts should not be recognized as revenue in the fund initially receiving them; however, those inflows should be recognized as revenue in the special revenue fund in which they will be expended in accordance with specified purposes. Special revenue funds should not be used to account for resources held in trust for individuals, private organizations, or other governments.

GASB Statement No. 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications: non-spendable, restricted, committed, assigned and unassigned. These classifications will indicate the level of constraints placed upon how resources can be spent and identify the sources of those constraints.

The terms "restricted" or "committed" are references to constraints placed on the use of the revenue source. For example, a fund balance is "restricted" when the constraints are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.[8] A "committed" fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. "Committed" amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action, such as legislation, resolution, or ordinance, which was employed to previously commit those amounts. A committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.[9]

In the past, special revenue funds were reported in instances where there was a specific spending purpose, but not necessarily a specific revenue source. The new definition of a special revenue fund means that local governments need to evaluate resources *received* to determine if they qualify for reporting in a special revenue fund. An activity may no longer be reported as a special revenue fund based only on management's desire to account for it separately. For all major special revenue funds reported, local governments will need to disclose the purpose of the fund and the revenues and other resources reported in the funds in the notes to the financial statements.

Please note that the change in classifications of fund balance and special revenue fund financial statement reporting requirements detailed in Statement No. 54 does not require changes in the way a local government budgets and internally accounts for special revenue funds; and the Department has not changed the budget reporting forms to reflect the new classifications.

In addition, GASB Statement No. 54 states at Paragraph 31:

> The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise *a substantial portion* of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

Local governments may use the following calculation to determine whether an activity would qualify for reporting as a special revenue fund:

$$\text{Substantial portion of inflows} = \frac{\text{restricted revenues + committed revenues}}{}$$

[8] ¶34, GASB Statement No. 34 (June 1999), p. 16. *See also* ¶8, GASB Statement No. 8 (February 2009), p. 4.
[9] ¶10, GASB Statement No. 10 (February 2009), p. 5.

Total Inflows reported in the fund

In the calculation, restricted revenues are defined as resources externally restricted or having restrictions imposed by internal enabling legislation (same definition as restricted net assets used in government-wide reporting). The committed revenues are resources with constraints imposed by the highest level of the government, where the constraints can be removed only by a similar action of the same governing body. Total Inflows are defined as the inflows of all financial resources. Total inflows will include transfers and other financing sources such as debt issuances.[10]

"Substantial portion" of inflows is not defined in Statement No. 54, however, the Government Finance Officers Association has indicated "around 20 percent" is reasonable for justifying a special revenue fund; and it is a commonly used threshold. Local governments also need to consider factors such as past resource history, future resource expectations and unusual current year inflows such as debt proceeds.[11]

An example of how to analyze or "prove up" whether the total revenue sources are substantially restricted, committed or assigned to the specified purpose of the fund is attached as Exhibit 2 from Churchill County. If the analysis shows that the restricted and committed resources are less than 20%, then the local government can take action to remedy the situation by going through the process of formally committing additional resources so that the inflow of restricted and committed resources represent a substantial component of the total inflow.

Examples of Special Revenue Funds

Two examples of a special revenue fund may be found in the Appendix of this Guidance Letter. The first example is a special revenue fund for a landscape maintenance district created by resolution adopted by the Douglas County Board of Commissioners. *See Exhibit 3 in the Appendix.* In this case, the initial financing source is a developer funded security deposit and subsequent revenue will be annual assessments levied on benefiting property owners. The revenue will be restricted to expenditures for improvements or maintenance of parcels within the district.

A second example of a special revenue fund is the "Infrastructure Fund" created by resolution adopted by the Carson City Board of Supervisors. *See Exhibit 4 in the Appendix.* The revenue source is a sales tax of one-eighth of one percent (0.125%). The proceeds of the tax may only be used to fund certain public infrastructure projects identified in the Plan of Expenditure adopted by the Board of Supervisors on April 17, 2014.

In both examples, the revenue source meets the definition of a "committed" fund source because the governing board took formal action to restrict the use of the revenue. However, we would need more information to determine whether those committed funds represent a "substantial" portion – at least 20% - of the total revenue inflow.

Example of a Special Revenue Fund – Or is it? – Fire Districts

Background

A fire protection district formed pursuant to NRS Chapter 474 may sue and be sued; arbitrate claims; and contract and be contracted with. *NRS 474.125.* In addition, a fire protection district may impose a property tax rate not to exceed 1 percent of the assessed value within the district, including net proceeds, to cover the costs of establishing, equipping and maintaining the district with fire-fighting facilities. *NRS 474.190.* Under NRS 474.200(3), two separate funds must be created for the district,

[10] Washington State Auditor's Office, "GASB Statement 54 – Focusing on Special Revenue Funds," page 37, accessed 4-17-15 at http://digitalarchives.wa.gov/WA.Media/do/BE1679E72F5484784D2834ACA64AE00E.pdf

[11] Ibid, p. 37 and New York Division of Local Government and School Accountability, "Fund Balance Reporting and Governmental Fund Type Definitions," p. 5, accessed 4-17-15 at https://osc.state.ny.us/localgov/pubs/releases/gasb54.pdf

an operating fund and a district emergency fund. The district emergency fund must be used solely for emergencies and must not be used for regular operating expenses. In addition, the district may issue bonds for purchase of equipment and acquisition of property; and may levy a tax sufficient to pay for the bonds. Under NRS 474.300(4), proceeds of the tax levied for debt service must be placed in a special fund to pay the principal and interest on the bonds.

Analysis

Clearly the property taxes in this example are imposed non-exchange revenues resulting from an assessment on property. This is a characteristic of a governmental fund rather than a business-entity type fund.

Next, the analysis should consider whether the governmental fund is a special purpose fund. As discussed in GASB No. 54, ¶ 30, a special revenue fund is used to account for and report the proceeds of specific revenue sources which are restricted or committed to expenditure for specified purposes other than debt service or capital projects. In this example, the district may levy a tax to pay for bonds for equipment and property, so the revenue received for debt service does not necessarily mean the fund is a special revenue fund.

NRS 474.200(3) requires a portion of the property tax to be deposited in the district emergency fund, and the fund must be used solely for emergencies. In this case, the property tax revenue source appears to be restricted for a specified purpose other than debt service or capital projects. "Money collected to meet unforeseen emergencies" appears to be a restriction.

Further analysis is needed, however, because the emergency fund may still not qualify as a special revenue fund. This is so because the uses which may be made from the emergency fund need to be defined in order to determine whether the fund balance should be reported as restricted or committed.

Some governments formally set aside amounts in governmental funds under formal stabilization-type policies that can be expended only when certain specific non-routine circumstances exist. For example, typical purposes for which stabilization funds are set aside include emergency situations; unanticipated significant revenue shortages or budgetary imbalances; working capital needs; contingencies; and others. The authority for such funds generally is derived from statute, ordinance, resolution, charter, or constitution[12], as in this example.

For purposes of reporting fund balance, stabilization amounts should be reported in the general fund as restricted or committed if they meet the criteria set forth in GASB Statement No. 54, as amended, based on the source of the constraint on their use. Stabilization arrangements that do not meet the criteria to be reported within the restricted or committed fund balance classifications should be reported as unassigned in the general fund.

In this example, the source of the emergency fund is a portion of the property tax rate and is restricted. However, GASB 54 states that "a stabilization amount that can be accessed in an emergency would not qualify to be classified within the committed category because the circumstances or conditions that constitute an emergency are not sufficiently detailed. If the revenue from the property tax is restricted or committed, then the emergency fund qualifies as a special revenue fund. If the source is not restricted or committed, then the stabilization arrangement discussed above applies.

Example of Application of Criteria to determine whether Fund is an Enterprise Fund or a Special Revenue Fund

Nevada General Improvement District

[12] ¶20, GASB Statement No. 54 (February 2009), p. 9.

NRS 318.197 permits a governing board of a general improvement district to fix rates, tolls or charges other than special assessments, including but not limited to, service charges and standby service charges, for services or facilities furnished by the district. NRS 318.197 is permissive rather than mandatory in that the governing board "may" fix rates, tolls or charges to cover the costs of services or facilities furnished.

The board may "'pledge the revenue for the payment of any indebtedness or special obligations of the district." Such rates and tolls constitute a perpetual lien on and against the property served, and may be collected on the tax roll together with the county's general taxes (NRS 318.201). In addition, NRS 318.225 grants the governing board the power and authority to levy ad valorem taxes. NRS 318.275 permits the district to borrow money and issue GO bonds, revenue bonds, and special assessment bonds. Revenue bonds issued for the purpose of acquiring or improving facilities appertaining to the basic purpose of the district must be made payable solely out of the net revenues for any and all of the income-producing facilities and services provided by the district (NRS 318.320). General obligation bonds and other general obligation securities payable from general property taxes may be additionally secured by a pledge of and lien on net revenues. (NRS 318.325).

Applying GASB Statement 34, ¶67(a-c) to the Nevada statutory framework for general improvement districts, since a general improvement district is not required to recover costs through rates, tolls, or charges under NRS 318.197, an enterprise fund is not required to be used. However, if the general improvement district's activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity, then it would be required to use the enterprise fund accounting. This would be the case if the district issued revenue bonds pursuant to NRS 318.320. If the district's activity is financed with debt secured by both taxes and user fees, then it is not required to use enterprise fund accounting, as would be the case under NRS 318.325 for GO bonds secured by taxes or a combination of taxes and fees. Finally, under ¶67(c), if the pricing policies of the district for the fees and charges are designed to recover its costs, including capital costs (such as depreciation or debt service), then enterprise fund accounting must be used.

If the general improvement district did not meet the conditions requiring the use of enterprise fund accounting pursuant to GASB Statement No. 34, ¶67, then standard governmental fund reporting must be used. If the general improvement district contemplated creating a major special revenue fund, then at least 20% of the total inflows reported in the fund must be restricted and/or committed to the purpose for which the fund was created. The restricted and committed revenue must be recognized as revenue of the special revenue fund rather than the general fund. Total inflows include restricted revenues, committed revenues, transfers in and any other financing sources.

If you have any questions about this guidance letter, please call the Local Government Finance Section of the Division of Local Government Services, Department of Taxation at (775) 684-2100.

WEBSITE LOCATIONS:

Nevada Revised Statutes (NRS): http://www.leg.state.nv.us/NRS/

Nevada Administrative Code: http://www.leg.state.nv.us/NAC/CHAPTERS.html

Department of Taxation Guidance letters: http://www.tax.state.nv.us; then select "Publications;" then select Assessment Standards Publications and "Guidance letters."

Appendix

Exhibit 1: Douglas County Board of County Commissioners, *Resolution No. 2012R-037, Carson Valley Water Utility Fund*

Exhibit 2: Churchill County Comptroller's Office, *Fund Balance Analysis GASB #54*

Exhibit 3: Douglas County Board of County Commissioners, *Resolution 2014R-056, Landscape Maintenance Districts Fund*

Exhibit 4: Carson City Board of Supervisors, *Resolution No. 2014-R-24, Infrastructure Fund*

Exhibit 5: Selected Nevada Statutes and Regulations

RESOLUTION NO. 2012R-037

A RESOLUTION ESTABLISHING THE CARSON VALLEY WATER UTILITY FUND

WHEREAS, NRS 354.612 requires the establishment of funds by resolution, and

WHEREAS, NRS 354.517 defines an enterprise fund as a fund established to account for operations which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users, and

WHEREAS, Douglas County previously established the East Valley Water Utility, the West Valley Water Utility, the Foothill Water Utility (Job's Peak), and the Sheridan Acres Water Utility funds, to account for the operations of these separate systems, and

WHEREAS, the purpose of this fund is to consolidate the accounting, budgeting, capital planning, operations, management and rate setting of the East Valley Water Utility, West Valley Water Utility, the Foothill Water Utility (Job's Peak) and the Sheridan Acres Water Utility, and

WHEREAS, existing working capital from the four individual water utility funds will be used to establish the fund, and one of the financial objectives of the fund is to recover the costs of operation of the water system, including overhead, through user charges, without producing any significant amount of profit in the long run, and

WHEREAS, the Carson Valley Water Utility Fund will account for all revenues and all charges properly related to the purpose of the fund, including, without limitation, debt service, capital outlay, and operating expenses,

NOW, THEREFORE, BE IT RESOLVED by the Douglas County Board of Commissioners that the Carson Valley Water Utility Fund is hereby established, and will be used for all transactions beginning July 1, 2012.

ADOPTED this 3rd day of May, 2012 by the following Vote:

Ayes: Commissioners: MICHAEL A. OLSON

DOUG N. JOHNSON

LEE BONNER

GREG LYNN

NANCY MCDERMID

Nayes: NONE

Chairman
Douglas County Board of Commissioners

ATTEST: _____
Ted Thran, Douglas County Clerk

By: _____
Clerk to the Board

Churchill County, Nevada
Fund Balance Analysis GASB #54
Social Services Fund

Exhibit 2

Description	FY 2009 $	%	FY 2010 $	%	FY 2011 $	%	FY 2012 $	%	FY 2013 $	%	FY 2014 $	%
Revenues & Transfers												
Restricted	652,628	47%	1,189,394	62%	883,900	56%	910,903	55%	958,286	58%	819,232	53%
Committed	22,982	2%	8,986	0%	604,971	38%	716,910	43%	685,047	41%	697,919	45%
Assigned	711,337	51%	710,139	37%	95,366	6%	35,487	2%	21,915	1%	17,199	1%
Total Revenues & Transfers	1,386,947	100%	1,908,519	100%	1,584,237	100%	1,663,300	100%	1,665,247	100%	1,534,350	100%
Total Expenditures	959,467		1,540,945		1,346,525		1,472,634		1,672,141		1,547,753	
Change in Fund Balance	427,480		367,574		237,712		190,665		(6,893)		(13,403)	
Fund Balance Classifications	959,775 BFB											
Restricted	144,783		(206,768)	0		0	(561,731)	0	(713,855)	0	(728,520)	
Committed	38,886		(158,896)	0	1,525,462	0	2,242,372	1,680,641	2,365,687	1,651,833	2,349,751	1,621,231
Assigned	1,203,586.14		1,754,829	1,754,829	467,080		502,567	502,567	524,481	524,481	541,680	541,680
Total Fund Balance	$ 1,387,255			$1,754,829	$1,992,542			$2,183,207		$2,176,314		$2,162,911

Notes:

Due to expenditure levels, it appears the entire EFB is Assigned. No further analysis is necessary.

Resolution 06-12 Specifically Committed Revenues at a baseline in accordance with GASB #54. CTX $50,000 PILT $50,000

Churchill County, Nevada
Fund Balance Analysis GASB #54
Parks & Recreation Fund

Exhibit 2

Description	*FY 2009* $	%	*FY 2010* $	%	*FY 2011* $	%	*FY 2012* $	%	*FY 2013* $	%	*FY 2014* $	%
Revenues & Transfers												
Restricted	322,729	22%	341,272	28%	294,292	26%	262,972	23%	274,833	22%	298,173	25%
Committed	7,603	1%	4,190	0%	3,481	0%	262,628	23%	262,751	21%	263,246	22%
Assigned	1,134,956	77%	868,187	72%	843,222	74%	638,618	55%	706,288	57%	653,334	54%
Total Revenues & Transfers	1,465,288	100%	1,213,649	100%	1,140,995	100%	1,164,218	100%	1,243,872	100%	1,214,753	100%
Total Expenditures	1,094,511		1,128,681		1,104,340		1,131,566		1,182,885		1,148,025	
Change in Fund Balance	370,777		84,968		36,655		32,652		60,986		66,728	
Fund Balance Classifications	381,428 BFB											
Restricted	(687,772.66)	0	(787,409)	0	(810,048)	0	(868,594)	0	(908,052)	0	(849,852)	0
Committed	(678,190.53)	0	(783,219)	0	(806,567)	0	(605,966)	0	(645,302)	0	(586,606)	0
Assigned		752,205		837,173		873,828		906,480		967,466		1,034,194
Total Fund Balance		$752,205		$837,173		$873,828	$906,479.65	$906,480	$967,466.09	$967,466	$1,034,194.27	$1,034,194

Notes:
Due to expenditure levels, it appears the entire EFB is Assigned. No further analysis is necessary.
Resolution 06-12 Specifically Committed Revenues at a baseline in accordance with GASB #54. Fed PILT $200,000 CTX $60,000

Churchill County, Nevada
Fund Balance Analysis GASB #54
Regional Streets & Highways Fund

Exhibit 2

Description	*FY 2009* $	%	*FY 2010* $	%	*FY 2011* $	%	*FY 2012* $	%	*FY 2013* $	%	*FY 2014* $	%
Revenues & Transfers												
Restricted	768,759	100%	823,009	100%	916,339	100%	840,852	100%	768,481	100%	746,667	100%
Committed	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Assigned	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Revenues & Transfers	768,759	100%	823,009	100%	916,339	100%	840,852	100%	768,481	100%	746,667	100%
Total Expenditures	724,325		671,816		750,088		711,441		946,275		1,215,708	
Change in Fund Balance	44,434		151,193		166,251		129,411		(177,794)		(469,041)	
Fund Balance Classifications	771,141	BFB										
Restricted	815,575.00	100%	966,768	100%	1,133,019	100%	1,262,430	100%	1,084,636	100%	615,596	100%
Committed	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Assigned	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Fund Balance	$ 815,575	100%	$966,768	100%	$1,133,019	100%	$1,262,430	100%	$1,084,636	100%	$ 615,596	100%

Statutorial interest earned on this fund is restricted as it must be spent on RTC projects.

Churchill County, Nevada
Fund Balance Analysis GASB #54
Technology Fund

Exhibit 2

Description	*FY 2009* $	%	*FY 2010* $	%	*FY 2011* $	%	*FY 2012* $	%	*FY 2013* $	%	*FY 2014* $	%
Revenues & Transfers												
Restricted	105,638	95%	142,034	98%	180,595	99%	149,157	99%	148,294	98%	100,662	98%
Committed	5,901	5%	2,276	2%	1,920	1%	1,689	1%	3,194	2%	1,546	2%
Assigned	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Revenues & Transfers	111,539	100%	144,310	100%	182,515	100%	150,846	100%	151,488	100%	102,208	100%
Total Expenditures	31,540		116,307		50,336		91,506		234,521		136,180	
Change in Fund Balance	79,999		28,003		132,179		59,340		(83,032)		(33,972)	
Fund Balance Classifications	253,760 BFB											
Restricted	314,432.76	94%	340,159.76	94%	470,419	95%	528,070	95%	441,843	94%	406,325	86%
Committed	19,326.24	6%	21,602	6%	23,522	5%	25,212	5%	28,406	6%	29,952	6%
Assigned	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Fund Balance	$ 333,759	100%	$ 361,762	100%	$ 493,941	100%	$ 553,281	100%	$ 470,249	100%	$ 436,277	93%

Notes:

15 year history of Committed Revenues: Interest Income			37,671									
	FY 2009		*FY 2010*		*FY 2011*		*FY 2012*		*FY 2013*		*FY 2014*	
Fund Balance Classifications	$	%	$	%	$	%	$	%	$	%	$	%
Restricted			***$ 326,011***	90%	***$ 456,270***	92%	***$ 513,921***	93%	***$ 427,694***	91%	***$ 392,176***	90%
Committed	-		***$ 35,751***	10%	***$ 37,671***	8%	***$ 39,361***	7%	***$ 42,555***	9%	***$ 44,101***	10%
Assigned	-		-	0%	$ -	0%	$ -	0%	$ -	0%	$ -	0%
Total Fund Balance	$ 333,759		***$ 361,762***	100%	***$ 493,941***	100%	***$ 553,281***	100%	***$ 470,249***	100%	***$ 436,277***	100%
15 year history of Committed Revenues: Interest Income												

RESOLUTION 2014R-056

A RESOLUTION ESTABLISHING THE LANDSCAPE MAINTENANCE DISTRICTS FUND (A Special Revenue Fund)

WHEREAS, NRS 354.612 allows for the establishment of funds by resolution, and

WHEREAS, NRS 354.570 defines a special revenue fund as a fund used to account for specific revenue sources, other than sources for major capital projects, which are restricted by law to expenditure for specified purposes, and

WHEREAS, the purpose of this fund is to separately account for special assessments levied for small maintenance districts, that are restricted for expenditures for improvements or maintenance, that specifically benefit the parcels within the districts, and

WHEREAS, the resources used to initially establish the fund will be a developer funded security deposit, and

WHEREAS, the financing sources to be used to continue the fund will be annual assessments levied on benefiting property owners and collected in installments through property tax bills, and

WHEREAS, the method for controlling expenditures and establishing revenues of this fund, as well as determining whether the reserve of the fund is reasonable and necessary to carry out the purpose of the fund, will be a periodic rate setting review of the adequacy of the assessments to cover expenditures, and provide a reserve adequate for cash flow purposes.

NOW, THEREFORE, BE IT RESOLVED by the Douglas County Board of Commissioners that the "Landscape Maintenance Districts Fund" is hereby established.

ADOPTED this 3rd day of July, 2014 by the following Vote:

Ayes: Commissioners: BARRY PENZEL
DOUG N. JOHNSON
LEE BONNER
GREG LYNN
NANCY MCDERMID

Nays: Commissioners: NONE

Absent: Commissioners: NONE

Doug N. Johnson, Chairman
Douglas County Board of Commissioners

ATTEST:

Theodore Thran,
Douglas County Clerk

BY:

Clerk to the Board of Commissioners

RESOLUTION NO. 2014-R-24

A RESOLUTION CREATING THE INFRASTRUCTURE FUND,
A SPECIAL REVENUE FUND

WHEREAS, NRS 354.612 provides that the Carson City Board of Supervisors may establish a special revenue fund by resolution which describes the purpose of the fund, the resources to be used to establish the fund, the sources to be used to replenish the fund and the method for controlling the expenses and revenues of the fund.

NOW, THEREFORE, the Carson City Board of Supervisors do hereby resolve:

1) The object and purpose of the fund is to account for the tax of one-eighth of one percent (0.125%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in Carson City. The proceeds of the Tax may only be used to fund certain public infrastructure projects as identified in the Plan of Expenditure adopted by the Board of Supervisors on April 17, 2014, including the payment of principal and interest on notes, bonds, or other securities that may be issued to fund such projects; and

2) The resources used to establish and replenish the fund are a tax of one-eighth of one percent (0.125%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in Carson City; and

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3) The method for controlling expenses and revenues of the fund is the budgeting and financial accounting policies administered by the Carson City Finance Department.

Upon motion by Supervisor Brad Bonkowski, seconded by Supervisor John McKenna, the foregoing Resolution was passed and adopted this 21st day of August, 2014, by the following vote:

AYES: Supervisor Brad Bonkowski
Supervisor John McKenna
Supervisor Karen Abowd
Supervisor Jim Shirk
Mayor Robert Crowell

NAYS: None

ABSENT: None

ABSTAIN: None

ROBERT L. CROWELL, Mayor

ATTEST:

Kathleen Vinz, Chief Dep. Clk
for ALAN GLOVER, Clerk-Recorder

Explanation of Impact: FY 15 revenue is expected to be approximately $787,133 based on a collection start date of October 1, 2014. The annualized amount is approximately $1,049,511.

Funding Source: One-eighth of one percent (0.125%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail, or stored, used or otherwise consumed in Carson City.

Alternatives: Amend resolution

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By:

: _____ Date: 8/12/14
(Department Head)

: Nichols Aguano Date: 8/12/14
(City Manager)

: _____ Date: 8/12/14
(District Attorney)

: _____ Date: 8/12/14
(Finance Director)

Board Action Taken:

Motion: 2014-R-24

1) BB
2) JM

5 0
Aye/Nay

_____
(Vote Recorded By)

Selected Nevada Revised Statutes (NRS) and Nevada Administrative Code (NAC)

NRS 354.472 Purposes of Local Government Budget and Finance Act.

1. The purposes of NRS 354.470 to 354.626, inclusive, are:

(a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.

(b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.

(c) To provide for estimation and determination of revenues, expenditures and tax levies.

(d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.

(e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

2. For the accomplishment of these purposes, the provisions of NRS 354.470 to 354.626, inclusive, must be broadly and liberally construed.

NRS 354.517 "Enterprise fund" defined. "Enterprise fund" means a fund established to account for operations:

1. Which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or

2. For which the governing body has decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes.

(Added to NRS by 1971, 200; A 1981, 1761)

NRS 354.553 "Proprietary fund" defined. "Proprietary fund" means an internal service fund or enterprise fund.

(Added to NRS by 2001, 1793)

NRS 354.570 "Special revenue fund" defined. "Special revenue fund" means a fund used to account for specific revenue sources, other than sources for major capital projects, which are restricted by law to expenditure for specified purposes.

(Added to NRS by 1965, 729; A 1971, 200; 1981, 1763; 2001, 1798)

NRS 354.612 Establishment of one or more funds by resolution required; contents of resolution; accounting requirements; copy of resolution to be provided to Department of Taxation; proprietary funds; enterprise funds.

1. A local government shall establish by resolution one or more funds. The resolution establishing the fund must set forth in detail:

(a) The object or purpose of the fund;

(b) The resources to be used to establish the fund;

(c) The source or sources from which the fund will be replenished;

(d) The method for controlling expenses and establishing revenues of the fund; and

(e) The method by which a determination will be made as to whether the balance, reserve or retained earnings of the fund are reasonable and necessary to carry out the purpose of the fund.

2. Financial statements and other schedules required for funds must be prepared in accordance with generally accepted accounting principles.

3. Upon adoption of a resolution establishing a fund, a local government shall provide an executed copy of the resolution to the Department of Taxation.

4. In establishing a proprietary fund, a local government shall, besides furnishing working capital for the fund, provide that one of its financial objectives is to recover the complete costs of operation of the activity being financed, including overhead, without producing any significant amount of profit in the long run.

5. Each enterprise fund established must account for all charges properly related to the purpose of the enterprise fund, including, without limitation, debt service, capital outlay and operating expenses. Upon dissolution of the enterprise fund, no transfer of equity that may be made available to other funds or functions may be declared until after all proper obligations have been charged against the enterprise fund.

(Added to NRS by 1965, 734; A 1971, 201; 1981, 1767; 1991, 390; 2001, 1810; 2005, 579)

Other statutes and regulations referenced may be found at https://www.leg.state.nv.us/law1.cfm or https://www.leg.state.nv.us/NAC/

MEMORANDUM

TO: Board of Trustees

FROM: Jim Hammerel
Chairman of the Audit Committee

SUBJECT: Conduct two elections related to the Audit Committee

(1) Elect three members of the Board of Trustees to the Audit Committee – this action is taken in accordance with Policy 15.1.0, Audit Committee, POLICY and paragraph 3.0, Structure of Audit Committee

(2) Elect a Chair of the Audit Committee – this action is taken in accordance with Policy 15.1.0, Audit Committee, paragraph 2.0, subparagraph 8.

DATE: February 16, 2016

I. RECOMMENDATION

That the Board of Trustees have the District Clerk conduct two elections; the first will be to elect three members of the Board of Trustees to the Audit Committee – this action is taken in accordance with Policy 15.1.0, Audit Committee, POLICY and paragraph 3.0, Structure of Audit Committee and the second will be of the three members elected, elect a Chair of the Audit Committee – this action is taken in accordance with Policy 15.1.0, Audit Committee, paragraph 2.0, subparagraph 8.

II. BACKGROUND

At the January 27, 2016 Board of Trustees meeting, the Board of Trustees had a discussion about the membership of the Audit Committee. Upon conclusion of this discussion, Audit Committee Chairman Jim Hammerel asked that General Business Items be included on the next Board of Trustees agenda so that the Board of Trustees could take action to elect an Audit Committee in accordance with Policy 15.1.0 (attached hereto) and to elect a Audit Committee Chair.

The current members of the Audit Committee are:

Jim Hammerel (Chair)
Kendra Wong
Tim Callicrate

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Accounting, Auditing, and Financial Reporting
Audit Committee
Policy 15.1.0

The Incline Village General Improvement District is committed to be proactive, informed, and providing the highest form of financial accountability to its residents. Achieving this goal requires clear rules and procedures for making decisions and their impact on financial results. As required by Nevada Revised Stature 354.624, each local government shall provide for an annual independent audit of all of its financial statements.

POLICY: Each year, the Board of Trustees may establish the need for an Audit Committee and appoint no less than three members to such committee. Members of the Audit Committee should be current Board members. As a general rule no one having managerial responsibilities that fall within the scope of the audit should serve as a member.

1.0 Independent accountants report directly to the Audit Committee

The independent auditor reports directly to the Audit Committee. The Audit Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication will include periodic executive sessions with each of these parties.

2.0 Scope of Audit Committee's authority and responsibilities

The Audit Committee at a minimum shall have the following authority and responsibilities:

1. To select, evaluate and, if necessary, replace the District's independent auditor, and to approve all audit engagement fees and terms.
2. To review, with management and the auditors, the District's annual audit planning, budgeting and staffing decisions.
3. To review procedures for the receipt, retention, and treatment of complaints received by the District regarding accounting, internal accounting controls, auditing matters, or suspected fraud. Review any submissions that have been received, the current status, and the resolution if one has been reached.

Adopted January 14, 2009

4. To review procedures for the confidential, anonymous submission by the District's employees of concerns regarding questionable accounting or auditing matters, or suspected fraud, that can not be handled by other appropriate levels of management.

5. The Audit Committee should meet at least four times per year, and at additional times when necessary. These meetings may be combined with regularly scheduled meetings, or may be held more frequently as circumstances may require. The Audit Committee may ask members of management or others to attend the meetings and provide pertinent information as necessary.

6. To prepare and submit to the District's Board of Trustees an annual Audit Committee report in conjunction with the acceptance of the annual audit.

7. To review and reassess, at least annually, the adequacy of the audit committee responsibilities and recommend any proposed changes to the Board of Directors for approval.

8. To appoint a Chair for the Audit Committee who will act as the primary contact with the independent auditor.

3.0 Structure of Audit Committee

Members of the Audit Committee should be current Board members and ideally, all members of the Audit Committee should possess or obtain a basic understanding of governmental financial reporting and auditing. The Audit Committee meets at least four times a year. Additional meetings may occur as the Audit Committee deems advisable. The Audit Committee will keep adequate minutes of its meetings and will report on its actions and activities at the next regular meeting of the District's Board of Trustees. Audit Committee members will be furnished with copies of the minutes of each meeting and any action taken by unanimous consent. The Audit Committee is governed by the same open meeting laws NRS 241 as long as three current District Board members are on the Audit Committee and in attendance at the Audit Committee meetings.

Adopted January 14, 2009

MINUTES

SPECIAL MEETING OF JANUARY 14, 2016
Incline Village General Improvement District

The special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairwoman Kendra Wong on Thursday, January 14, 2016 at 2:00 p.m. at the Chateau located at 955 Fairway Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

On roll call, present were Trustees Jim Hammerel, Phil Horan, Kendra Wong, Matthew Dent (absent) and Tim Callicrate.

Also present were District Staff Members Director of Human Resources Dee Carey, Director of Asset Management Brad Johnson, Director of Finance, Accounting, Risk Management and Information Technology Gerry Eick, Communications Coordinator Misty Moga, Director of Public Works Joe Pomroy, Public Works Administrative Manager Samantha Kurashewich and Director of Community Services Sharon Heider.

Members of the public present were Jeff Warner, Paul Reynolds, Pete Todoroff, Dale Smith, and others.

(21 individuals in attendance at the start of the meeting which includes Trustees, Staff and members of the public.)

C. PUBLIC COMMENTS*

Rosie Blanc said that she and her husband are residents of eleven years and are members of the Recreation Center. Her comment is a positive one and that is that they love to go to the Recreation Center and that they are both swimmers who love the swimming pool. The Recreation Center is a beautiful facility and they love the classes especially those with music. Ms. Blanc said that she and her husband feel very fortunate to be a part of IVGID and the Recreation Center especially with everything that it offered. It is a very enjoyable place to go as Staff is very kind, very professional, diligent and focused.

Pete Todoroff wished everyone belated happy holidays and said that this is the best group of Trustees and General Manager in all the years that he has lived here.

Jeff Warner thanked the Board for their service to the community and thanks for the snow. In some recent Trustee campaigns there was mention of a fundamental transformation of something that didn't need to be transformed. At the last meeting, Mr. Katz threatened this Board with criminal filings and he would like Counsel and the Board to research this avenue as the District has had fourteen Staff members leave, one tragically, as the level of behavior by Mr. Katz and Mr. Wright has reached the level of harassment and Mr. Warner quoted several sections of the NRS (200.571, 200.575 and 200.591). Mr. Warner concluded by stating that he was tired of seeing the District's hard working Staff being harassed and persecuted.

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

Chairwoman Wong asked for any changes; hearing none, she deemed the agenda approved as submitted.

E. GENERAL BUSINESS *(for possible action)*

E.1. 2016/2017 Board Retreat

E.1.a. Utility Rate Study Presentation - 2016 (Requesting Staff Member: Director of Public Works Joe Pomroy

Director of Public Works Joe Pomroy gave the PowerPoint presentation that was included in the packet.

The following questions and answers were asked and answered during the presentation:

Trustee Callicrate said it looks like we have had an increase every year for wages and benefits over the last ten to twelve years even during the time when things took a dive; is that correct. Director of Public Works Pomroy said that they haven't reduced personnel, they have the same head count, that we had zero or less than one percent salary increases, and that current Union contracts are close to three percent for increases.

Trustee Callicrate said that capital isn't changing that much other than the tiered structure so how does that work in sewer and what is commercial paying. Director of Public Works Pomroy said the same math is used. Trustee Callicrate followed up by asking, from a capital improvement aspect, if the larger consumers were paying a greater amount. Director of Public Works Pomroy said yes as a three inch water meter pays ten times and that their base capital rate would be $298.60. Trustee Callicrate said that makes complete sense and that he just wanted to ask that question and make that information very clear.

Director of Public Works Pomroy distributed the 2015 CA-NV Water Rate Survey (AWWA).

Trustee Horan asked if this survey was after the consolidation of the two water utilities. Director of Public Works Pomroy said yes and these are the 2015 rates so it is post-consolidation but not the most recent one. Trustee Horan followed up by asking if this was at the state line north shore or south shore. Director of Public Works Pomroy said it is south shore. Trustee Horan then asked if there was any way to offset their grant funding. Director of Public Works Pomroy said he didn't know and that he didn't know about the effort. Some districts get some funding from ad valorem tax and some have gotten 595 funding. South Tahoe Public Utility District is very active in getting grants and funding. The money we receive is a partnership with all agencies and we get a $230,000 share of that and we do get a share for water but he doesn't know the status on sewer.

Trustee Horan asked how many new connection fees are done in a year. Director of Public Works Pomroy said three or four and that they get more through remodels which are upgrades and they are about forty percent of a full connection fee.

Trustee Horan asked if the utility rate study has always been done once a year. Director of Public Works Pomroy said yes, for the last nine years. In 2004, we did do a capital rate

increase and we set out a rate increase over three or four years and tested that once.

Trustee Hammerel said that this looks good and was a great presentation. Is the District any closer to getting any 595 funding? Director of Public Works Pomroy said prospects are brighter for this Tahoe Summit as it is the 20th Anniversary and he believes that they will want to make a bigger show of it. The Federal budget is loosening up and there are some funding opportunities. TTD, being its own organization, is competing for funding and we are interested in their bike paths. There is competition for the dollars and they are great partners so this might lower the cost of 595. It is time to work with our delegation to get funding and it is better than it has been in the last five years.

Trustee Hammerel said that he doesn't need a follow up presentation, do a one year increase as a lot of things could change in the next three years, Staff has always been pretty close so he would much rather deal with it year by year and not encumber future Boards so he is happy with a one year and he is ready to go.

Trustee Callicrate said that he agrees with Trustee Hammerel as he too likes this being for one year as going year by year is more prudent and it shows the community we are being a little more diligent.

Trustee Horan said he is okay with one year.

Chairwoman Wong said she is in line with everyone else and one year sounds reasonable to her and a 3.2% increase doesn't sound like much but when it is presented over five years, it is a significant amount of money for some households so we need to watch the Federal funding and move forth with March 3.

District General Counsel Reese suggested a formal vote.

Trustee Hammerel made a motion to have Staff come back on March 3 with a one year study. Trustee Horan

seconded the motion. Chairwoman Wong called the question and the motion was unanimously passed.

E.1.b. 2016/2017 Capital Improvement Program Presentation (Requesting Staff Members: Director of Asset Management Brad Johnson and Director of Finance, Accounting, Risk Management and Information Technology Gerry Eick)

Director of Asset Management Brad Johnson gave the presentation that was included in the Board packet.

The following questions and answers were asked and answered during the presentation:

Trustee Callicrate said he liked how it was split up with existing facilities over and above new facilities and that semantics are important so when this is sent to the community they realize these are already on the books. He likes the delineation because, to him, it sends a stronger message. Director of Asset Management Johnson said that the bias is very heavily towards existing facilities and that the District does that overwhelmingly and thank you for that input.

Trustee Callicrate said, for rolling stock, he knows that we have discussed looking into leasing versus outright purchase and is that reflected. Director of Asset Management Johnson said that this report assumes an outright purchase however, as we move forward, Staff will talk about municipal leasing but outright purchases will still show up. Municipal leases provide for a $300,000 snowcat and it would be spread out over a ten year life span. Trustee Callicrate said this is a substantial amount of money. Director of Asset Management Johnson said we have a lot of rolling stock. The big opportunity with municipal leasing is in the Recreation Fee stability and spreading this out over the life of the asset. It is a budgeting tool as opposed to a cost reduction tool.

Director of Finance, Accounting, Risk Management and Information Technology Gerry Eick gave his presentation on CIP Funding Sources Long Term.

The following questions and answers were asked and answered during the presentation:

Trustee Horan asked about the difference between the asset replacement fund versus contingency. Director of Finance, Accounting, Risk Management and Information Technology Eick said that we have created multiple buckets and the Board will know the purposes and balances; we have told people that we have been collecting but we can't show them. Trustee Horan followed by asking if there were any NRS issues with the accumulation in this fund. Director of Finance, Accounting, Risk Management and Information Technology Eick said that there were none per say and by their nature, we reported it through the audit. To put it out into the sunshine, the policy is set by the Board and it is our choice to do it therefore it is in the public eye and done with public knowledge. Trustee Horan said that it seems to him that the contingency and the asset replacement fund are similar. Director of Finance, Accounting, Risk Management and Information Technology Eick said he understands that and three percent is directed towards operating. Trustee Horan said that he likes the idea but that he didn't know we could do that. Director of Finance, Accounting, Risk Management and Information Technology Eick said that we have only started talking about this in the last year but because we have adopted special revenue accounting, it is now available to us.

Chairwoman Wong said, in terms of funding sources and when you are preparing the budget, is there a way to clearly delineate a way to come in and out. Director of Finance, Accounting, Risk Management and Information Technology Eick said Staff is adding a column to identify the funding sources. Chairwoman Wong asked if, in the operating budget, will there be a line item allocated to the CIP. Director of Finance, Accounting, Risk Management and Information Technology Eick said there will be a linkage going back and forth and it will be made very clear.

Director of Asset Management Johnson continued his presentation.

Trustee Horan asked about care and condition and how does Staff go about establishing a standard. Director of Asset Management Johnson said that for Utilities there is not a lot to talk about as the standards are set and he then provided a pump and bearings example. Wear and tear was defined as missing paint flakes in the Chateau. Trustee Horan said that the community is above just keeping the lights on and what about the standard we want to have. Director of Asset Management Johnson said that one of his big pushes were the two restrooms at Ski Beach and the Village Green. Both were disgusting and they weren't winterized. The solution was port-a-lets and since this was a care and condition issue, the condition was a priority and, from a philosophical perspective, the Board gave Staff some good priorities in October of 2015; we need to go deeper to help us set some fences and it may be political.

Chairwoman Wong said, for the timing of the Community Services Master Plan, that the best time is during the summer. Director of Asset Management Johnson said he may go a little slower than you might think with a contract by March, use April and May to gear up, the summer will be data collection, community input, hosting meetings, doing a very comprehensive and broad reaching survey, have some kind of a public outcome component, develop findings, roll out in the Fall, and then recommendations would come in the Spring of 2017. Reinvestment will continue but major projects and new initiatives will wait.

Trustee Callicrate said, going back to the consultants, that the way it was phrased really rubbed him the wrong way. The Board does give direction and there will be a new Board in the Fall. The Board will dictate to the General Manager who and how consultants will be hired and that he is giving Staff the benefit of the doubt here but that he wanted to remind both Staff and the General Manager that the Board sets direction and the Board will give guidance but that this narrative really didn't sit well with him and while he really appreciates where we are going, it just didn't sit well. Director of Asset Management Johnson said he is often very loose in his

communication and that he apologizes as he knows that the Board has the power of the purse and that Staff is unable to award any contracts without that approval. He does want to make it known that existing Staff will not be able to deliver the master plan without the support of consultants. Trustee Callicrate said understood and that both individually and collectively, this Board is chastised that we are here to set policy from the ten thousand foot level and that he does appreciate that and does buy into it as it is the right way to go and that he has now said his say and that he wants to maintain a good working relationship. Director of Asset Management Johnson said that the Community Services Master Plan has been talked about at length and that consultants will be involved. If we minimize the use of consultants then we minimize the projects however the point is well taken and he appreciates it.

Chairwoman Wong said that the way it is put out will get the right groups and/or organizations bidding on the projects. Trustee Horan said over the past five weeks he has spent a fair amount of time talking to and listening to Staff and there has never been any presumption on what was going to be done and on opportunities there has not been any indication of usurping the direction of the Board. He does appreciate Trustee Callicrate's point of view and looks forward to having very good interaction with Staff over the next week. Trustee Hammerel said that he didn't know about the rub and that he can clarify that later. He appreciates the consultant use and utilization of Staff and stated that he had never felt threatened by information, data or expertise rather he valued what they brought; Trustee Hammerel thanked Staff and said he didn't know what upset Trustee Callicrate as he didn't pick up on anything like that.

Director of Finance, Accounting, Risk Management and Information Technology Eick said the more input Staff can get the better as we always want to be going in the right direction and that Staff looks forward to getting that direction from the Board. Chairwoman Wong said it is about balancing the areas of concern, helping us with your thought process, and that it sounds like there is a lot to understand and that it is very

important to understand how you have been doing that in order to help the Board make a better decision. Director of Asset Management Johnson assured the Board that Staff will fit this into existing study sessions.

F. PUBLIC COMMENTS*

Aaron Katz said he was sorry he missed the first part of the session but that he had three items to talk about; he is tired of hearing from Staff what the community wants because Staff doesn't know so survey the community. If you want the parcel owners to pay for the survey, then survey them and not the community. Your Staff refuses to do that and he objects to Staff telling you what they want because it is all about that we all elected you to represent us. All of these pie in the sky projects – where is the money going to come from as the District has no reserves. The only way they get funded is through new bonds and there are a whole bunch of people that are adverse to that being done. If you have the money, then that's fine, go ahead and pay for them. Mr. Katz continued to say that he was shocked when he was listening to the live stream on the presentation from the auditor as this is a professional who said that the Recreation Fee is not a fee and told the Board that it was a tax; he told you it was a tax and that makes it an invalid tax so stop the assessment of this tax and assess what you are authorized because now you have an expert who has noticed you and your attorney didn't say anything. He is glad that Mr. Lyon doesn't have a problem with paying for it but he doesn't want it forced upon everyone.

Judith Miller said that she wanted to compliment the Board members who were asking questions and actually looking at the details as she appreciates that. She still has a problem with the change from enterprise to revenue funds. There was an article last week written by a person with whom she used to work and that looking at the Reno/Tahoe airport, they have enterprise funds and receive money from others. They are an enterprise and yet they still accommodate repair and replacement. As Staff termed it, separate bucket, you could have had it in an enterprise fund so she would ask that the Board reconsider why we are using special revenue funds as she has seen nothing yet to indicate that it provides more transparency and the public is still waiting for the December report of capital expenditures. Ms. Miller concluded by saying the Board needs to impress upon the Staff that they need to have more responsibility and reliability because the Board promised that would be delivered.

G. ADJOURNMENT *(for possible action)*

The meeting was adjourned at 4:13 p.m.

Respectfully submitted,

Susan A. Herron, CMC
District Clerk

MINUTES

REGULAR MEETING OF JANUARY 27, 2016
Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairwoman Kendra Wong on Wednesday, January 27, 2016 at 5:30 p.m. at the Chateau located at 955 Fairway Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

On roll call, present were Trustees Jim Hammerel, Phil Horan, Kendra Wong, Matthew Dent, and Tim Callicrate.

Also present were District Staff Members Director of Human Resources Dee Carey, Director of Asset Management Brad Johnson, Director of Finance, Accounting, Risk Management and Information Technology Gerry Eick, Communications Coordinator Misty Moga, Director of Public Works Joe Pomroy and Director of Community Services Sharon Heider.

Members of the public present were Pete Todoroff, Paul Reynolds, Steve Dolan, Bruce Simonian, Pam Rasmussen, Steve Price, Andy Wolf, Peter Morris, Judith Miller, Aaron Katz, and others.

(26 individuals in attendance at the start of the meeting which includes Trustees, Staff and members of the public.)

C. PUBLIC COMMENTS*

Pete Todoroff said that he went to the Tahoe Regional Planning Agency meeting this morning at 9:30 a.m. and that he got something going on the Raley's bus shelter and that Washoe County Commissioner Marsha Berkbigler told him that there was funding for the bus shelter across from Sierra Nevada College which would help with alleviating traffic, etc.

Steve Price said that he had three items – regarding the meetings, what you have done with the tailoring has really helped and what you are doing right now is great; regarding medical marijuana, he thinks that the people who have

invested in them should come forward and tell us why they have done so; and in the thirty years he spent in the Air Force, he has lived in more places than most and he wants the Board to know that the program we have for Seniors is the best ever. He goes to Conversation Café, snowshoeing, skiing, and is a member of the Incliners and that he loves living here. He came here, twenty five years ago, as a young guy and is now a Senior.

Aaron Katz said, regarding agenda item G.1., that it is a bad thing and, in response to Mr. Price, he would suggest he go count people as there are eleven people here and we now have less participation in meetings which is disturbing. We have no General Business items but we could have plenty but the Board chooses not to do it and they are big issues such as Staff's use of the overflow parking lot so let's do an agenda item on that and take some action. Let's do an agenda item on Sierra Nevada Media using the quarterly as a tool so they can seek additional revenue and then denying advertising to locals. What about condemning the transfer station as we have known about that for two years? Staff also refuses to assess fees to multiple units because Staff doesn't want to do anything. There is also censoring of the communication between the Board and public as it was supposed to be included but they refused to put it in the packet and that's going to be an Open Meeting Law complaint as it should never happen so do something with your Staff. Also what about the commercial enterprises on utilities and the unappropriated projects and spending; the Board needs to start tackling these issues. Mr. Katz concluded by stating he had a written statement to submit.

Judith Miller said that she wanted to talk a little trash and that she wasn't able to attend the special presentation but that she did listen to the Livestream video and that the announcement said attend and participate and there was little or none of that done and that one on one with Staff is not her idea of public participation. There have been forums before and the one that was held on the swimming pool was truly an exchange of ideas and that she would prefer that type of presentation. The e-mail that she received announcing the academic achievement award for students who received A grades prompted her to speak with a teacher who shared that over 60% of her students are Hispanic and that very few achieve A grades because of their challenge with English and that she is delighted when they get passing grades. Teachers are proud of that accomplishment so this program does little for those who are struggling.

Bruce Simonian said on Monday he spoke with Attorney General Adam Laxalt and given the information that Mr. Wright's Open Meeting Law complaint about the free shuttle was dismissed, Mr. Simonian read from the opinion and

commented that there have been several meritless Open Meeting Law Complaints filed against our District by Mr. Katz, Ms. Miller and Mr. Wright and they are meritless. Mr. Simonian read more from the opinion and said that he would like to come together as a community to stop this action. Mr. Simonian then said that we do need to recognize that there are those students that don't have the ability and that we should recognize their progress thus open this area to achievement as it looks less discriminatory.

Andy Wolf said that he has been here before and has done so several times and that he is an officer and Board member of the Diamond Peak Ski Education Foundation (DPSEF), an avid skier and outdoorsman, and that he would like to commend, on every level, our community ski resort. We have been blessed with great snow conditions and the user experience has been great. The early ups on powder days are great, the people who clean up the parking lots do an amazing job, the liftees are there for hours and are always pleasant, and the grooming has been great. The ski team, as an organization and as a member and parent, were really pleased with the Ullr Fest celebration and all the previous events. It has been great to see all the faces out there and it is a great community event so he wants to thank the Diamond Peak Staff for their hosting of this great event. He would also like to thank the ski resort team for taking on the extra effort of helping to host a race when Far West needed help as the ski resort team did a great job of taking on a race at the last moment. This wouldn't function without our long term relationship and that he would like to recognize our great athletes such as Lili Lapanja who is on the U.S. Ski Team and she was born and bred through the DPSEF ski team. Our skiers have been getting awards from Far West and the Tahoe league and we couldn't have done that without a great relationship with Diamond Peak.

Steve Dolan said that he has a little nug as he was at the Tahoe Regional Planning Agency meeting and he listened to them speak about the shorezone, etc. and that it caused him to realize how the dog park right now intrudes on the stream. The other thing they talked about was the transportation plans and noted that this time is an opportune time to work with them, Washoe County, and the Federal and State authorities to get the old Incline Elementary School property to use for a dog park. We will have a lot of politicians showing up for the twenty year celebration of the Summit and an opportunity to impress people with everything that is going on. Collaboration is bouncing around at all of these functions so now is an excellent time to begin thus he would like to see it as an agenda item.

Frank Wright said that nothing has changed and that he hasn't been here for awhile. In addressing Mr. Simonian's silly comments along with other silly comments made, this is an irrelevant Board that holds once a month meetings where they don't do anything but rubber stamp and have our barking seals come in. He watched the last meeting and he heard our barking seals. We have an attitude problem here when people bring up matters that are relevant and we need to be a relevant Board because things are going to catch up. He hopes that Mr. Simonian will stick around for the second public comment because Mr. Wright is not filing frivolous lawsuits, etc. and this Board is spending his money and that is frivolous. Staff does what they want to, this Board rubber stamp it, and it will catch up. Your attorney is going to tell you that two of his complaints were thrown out and that one of those was his questioning of the being in the bus business and that decision was made outside the view of the public. They were able to dig up where it was talked about and that was in the CoralBridge report but the issue still remains and that is does the General Manager have the power to enter into a bus contract and his answer is no but the Board let him do it and they let him get into the magazine business.

Chuck Weinberger said he wanted to echo Mr. Wolf's comments about the events and that he is coming here with a gripe. Approximately five years ago, the Board passed a resolution that Diamond Peak would be a non-smoking resort and that it was not pioneering rather it was following. We are marketed as a family resort yet we are allowing this. Signs were put up at the lodge and they were all over thus it was quite clear that we were a non-smoking resort. The signs have disappeared so what happened to making us a non-smoking resort. Staff told him that signs were put up but when he attended the Ullr Fest event, there were no signs. He knows that inside the lodge is non-smoking but on the Saturday of the race, we had two hundred junior racers and there were no signs but there was a cigarette dispenser. Maybe he missed something and that resolution was rescinded but he thinks it is still in place so he would ask that Staff dig out the signs and this is a family resort that is non-smoking.

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

Chairwoman Wong asked for any changes; hearing none, she deemed the agenda approved as submitted.

District General Counsel Jason Guinasso said Items G.1. and G.2. were discussion items and that the Board should take no action as we have received some guidance about clear and complete and that if action is desired, we should

agendized them for action at a future meeting. Chairwoman Wong said that she would like to discuss them and then agendized them for a future meeting.

E. REPORTS TO THE IVGID BOARD OF TRUSTEES* - PART ONE

E.1. Communications Committee Report to the Board of Trustees by Ms. Kristen Ferrell and Mr. Kevin Lyons

Ms. Ferrell and Mr. Lyons gave the presentation that was included in the Board packet. At the completion of their presentation, Chairwoman Wong thanked Ms. Ferrell and Mr. Lyons for their time and effort and that of the community members and Staff that participated and stated this presentation was delayed because the Board had other pressing matters.

Trustee Callicrate thanked Ms. Ferrell and Mr. Lyons and noted that it was a long process and that Trustees Hammerel and Callicrate were a part of the original group and that many, many community members participated and that it went out to the experts in the community. He continued that he appreciated the hard work put in and that he is looking forward to getting these expected outcomes where they need to be. Communication amongst the Board had come to a standoff and he takes responsibility for that but notes that it has gotten better and that he looks forward to building the trust and running to full potential.

Trustee Hammerel thanked Ms. Ferrell and Mr. Lyons for all their work and he knows that it was a long drawn out process. He would echo Trustee Callicrate's comments in that he appreciates the work done. What are the next steps for this two person committee?

Ms. Ferrell said that they had a meeting with the District's Communication Coordinator who has great momentum and is doing an awesome job. They look forward to working alongside and working together on the action plan. Mr. Lyons added that the original agenda item for September was a cost of $74,000 and that the new estimate is $60,000 which is about the range he imagined to move forward.

Trustee Horan issued his thanks as well and stated that he spent some time with both Ms. Ferrell and Mr. Lyons and could they refresh him again on what was their plan. Mr. Lyons said that the meeting management software allows for online commenting and tags the video to the agenda item, etc. which basically makes the process more transparent and easier to find stuff. Trustee Horan said so the community can provide input which is directed and then tracked. Mr.

Lyons said the main use is for the Board members to go back and pull up the text and the video associated with it. Trustee Hammerel said he was on the Board when IQM2 was selected and noted that the competing products was Grancius and that basically what it does is it hosts all our Board documents as well as communication under one umbrella.

Chairwoman Wong said as far as what's next, the next step is for our Staff to sit down with the full action plan, as we are talking about an expenditure of $60,000, and that the process is going to have to go through the budgeting process which we are in the midst of. Her suggestion is that our Staff takes the implementation plan and evaluates where to go next. Chairwoman Wong added that she is a bit concerned about adding more software implementation and noted that the District hasn't implemented IQM2 yet due to bandwidth and that she would like to see a plan, from District Staff, to accomplish this but recognizes that there are a lot of projects that are being implemented. Chairwoman Wong concluded by asking the General Manager to address progress towards the outcomes in his monthly update to the Board.

Trustee Hammerel said he knows that we are backlogged on the IT side and that we are in the process of hiring an IT Manager. It does take resources and while he likes the idea of an easy button, it is never that easy so he wants to be cautious, methodical and strategic and not miss any steps.

Mr. Lyons said there is software that you can run on your own servers that is cloud based that doesn't require you to do anything and that about half of the stuff falls into the third category and while it is called software, it doesn't hook into anything. IQM2 is in the middle but that it has a lot of tools that don't require any interface. Part of the easy button is to do all the things that can be done quickly and that four months is stretching out the time required to implement something that solves the problems. There are things that can start right away but maybe it is better to wait for the IT Manager. Ms. Ferrell said she did meet with Mr. Averill and he said they have the bandwidth.

District General Counsel Guinasso asked that we limit the question and answer and offered a cautionary note on action items.

F. CONSENT CALENDAR *(for possible action)*

There were no items on the Consent Calendar.

G. GENERAL BUSINESS *(for possible action)*

G.1. Revisit once a month business meetings of the Board of Trustees (Requesting Trustee: Chairwoman Kendra Wong)

Chairwoman Wong said that she would like to have a discussion but not make any decisions. In June, the Board decided to move from two meetings to one meeting and have one study session and that she wanted to highlight from the chart that we had several more meetings in the year.

Trustee Hammerel said he would like to express his desire to keep the meeting cadence as it is as we are staying on top of matters and noted that the last couple of meetings have been light but they will then go heavier and then lighten up and that is it the cyclical nature that is working and that he is happy with.

Trustee Callicrate said that he likes the monthly business meetings and that he would like to discuss, at some point, how we set up the workshops. We discussed that as a Board but with two newer members, he would like to get back to the original intent and set that as a format and specifically that would be the opportunity to have two items and then take action in the second half of the workshop which would be more productive and pointed so he would like to tighten that up some more. Chairwoman Wong asked if Trustee Callicrate meant highlighting key decision points. Trustee Callicrate said for workshop meetings he would like it if we could discuss two or three items and then have something that is actionable at the end of the workshop which is what was brought up prior.

Trustee Horan asked if the Board was straying. District General Counsel Guinasso said that Staff is taking notes and then we can bring back some recommendations about workshops and stated that we have added for possible action to the workshop agendas but that he agrees it could be tightened up and that Staff will work on some proposal based on what he is hearing. General Manager Pinkerton said that when you take a look at the next agenda, it will be very close to what you are looking for.

Trustee Dent said that the Board is averaging almost three meetings per month so he would say they are doing pretty good.

G.2. Audit Committee Membership (Requesting Trustee: Trustee Jim Hammerel)

Trustee Hammerel said that this is the annual review of the composition of the positions within the Audit Committee and since we have newly appointed Board members he thought now would be a good time to reconfirm, get interest, etc. and then at a future meeting, he would like to hold elections for that committee and its membership so he would ask anyone interested to voice their interest. Chairwoman Wong added that it would be best if the Treasurer was not the Audit Committee Chair. Trustee Hammerel agreed that it was probably a conflict to serve as Treasurer and Audit Committee Chair however he was happy to serve but not in that role. District General Counsel Guinasso said it is not a conflict of interest but for oversight purposes is a more appropriate way to explain it. Trustee Horan said he has an interest in serving on this committee. Chairwoman Wong said she is happy to continue. Trustee Callicrate said he would like to serve on this committee and noted that we have three Trustees serving now. District General Counsel Guinasso confirmed that the current policy stated three Trustees. Chairwoman Wong asked Trustee Callicrate about his workload during that time of the year as she recalls it was challenging for him to read and approve the CAFR so she was wondering if the timing had changed. Trustee Callicrate said that his time has freed up quite a bit from last time and that he had several medical emergencies and that if something happened, he would step down from the committee. Trustee Hammerel said we have four Trustees who have expressed interest so how do we move forward. District General Counsel Guinasso said we will have an action item for the election of new members of the Audit Committee and that if there was a policy change you wanted to make then the agenda would list an item something like discuss changing the composition of the Audit Committee so there would be two different action items.

G.3. Review, discussion and/or possible action on IVGID alcohol and controlled substance policies (Requesting Trustee: Tim Callicrate; Presented by District General Counsel Jason Guinasso)

District General Counsel Guinasso said he performed a complete review of IVGID's drug and substance abuse policies and that it boils down to two categories – internal and external. Internal is the District's employees and external are the property owners, residents, guests, and customers. In his

review and discussion of this item, he will walk the Board through the various aspects of both categories and at the end of his presentation, no action should be taken because the District has sufficient policies in place. District General Counsel Guinasso then went over the materials in the Board packet.

Trustee Dent said he feels like this is a slippery slope and, as an example, there is an accident and someone gets tested and it comes back positive for marijuana, how does that work. District General Counsel Guinasso said that whether it is an accident or an injury, the District's policies stated that individuals are automatically tested and that if the impairment caused that accident then there is no workers compensation. Trustee Dent followed up by asking about injury to someone else. District General Counsel Guinasso said when dealing with prescription use, employers have a right to maintain a safe workplace and if that inhibits that then the District can take the person out of that job and he gave an example about a forklift operator.

Trustee Callicrate said that he appreciates what was done and that he has read through it many times. His bigger concern is not so much employees but understanding the responsibility. The reason he has approached this over the last month is who might be visiting our facilities be it resident, guest, etc. Recreational use of marijuana is not legal so he doesn't want this to come across as going after our employees but rather as a heads up that if you are using our facilities we don't want this to become a Colorado 2 and since we control the recreation he is interested in how we are going to tighten things up so that someone can't stand outside the gates and puff. District General Counsel Guinasso said that the District's Personnel Policies does have a detailed system for reporting and that system has worked very, very well. Staff has done an excellent job of implementing and employees feel empowered in maintaining a work environment.

Chairwoman Wong asked if we know how many cases we have in a year? Director of Human Resources Dee Carey said that it varies but we don't have high numbers and that we may have had one last year and one or two the year prior; it is not a problem because we consistently reiterate in our trainings and orientations that we are a drug and alcohol free workplace. District General Counsel Guinasso added that he met with Venue Managers and he was pleased to find out that we rarely have issues but if found, it was usually alcohol. We don't have a police force and we haven't deputized our Staff so it isn't within our scope and we have to rely upon on individuals bringing the issue forward or a Staff member

seeing it happen and that he has read the protocols and the District has a good working relationship with the Sheriff's Department such that a prompt response occurs.

Trustee Callicrate said should it become legalized, because it is working towards being on the ballot in the Fall, will we still have the ability to not allow it. District General Counsel Guinasso said that the District could have a policy about that and that all issues could be covered by a general policy. As to recreational marijuana, there could be a designated place for that consumption.

District General Counsel Guinasso closed by saying that in the final analysis he has no recommended changes to internal or external policies.

H. DISTRICT STAFF UPDATE

H.1. General Manager Steve Pinkerton

General Manager Steve Pinkerton gave an update with the highlights as follows:

- Talked about the increase in information on our website and the deep dive that open.gov has provided to the public which is a lot more than before;
- Brief update on budget performance – not a lot of need for course correction – as a whole, in good shape and gave a little overview of each fund; General Fund on track, Utilities on track, Community Services has the good kind of increases because of a good ski season, Golf is where we expected – right on target, Facilities rentals are a bit off and doing extremely well on banquet revenue and the Grille helped us a lot this year. For more detail, go to financial resources webpage and then open.gov and drill down. In the process of looking at quality and quantity and coming back in the Spring with a template of measures, reinvesting, safety, and value.
- Recruiting for the IT Manager closes on Monday and Staff is going through a very comprehensive process to ensure we do everything we can to find the best qualified candidate with a forecasted March hire date.
- Reviewed the trash forum and said that it was set it up as a interactive give and take, ask us questions, have informed

conversations, he got some good feedback, people enjoyed that process, did record that presentation, can watch it, and there are other materials on that website.

Trustee Horan said he attended the trash forum and that he thinks there were some comments about the timing and that it limited the participation which he feels is a valid observation. As to the way the forum was conducted, there are tradeoffs and maybe if we do it again, we can have a hybrid such that both types are offered to get as much input as possible and then do a better job on the timing understanding that there are always tradeoffs on the timing.

H.2. Interim General Manager Diamond Peak Ski Resort Mike Bandelin

Interim General Manager Diamond Peak Ski Resort Mike Bandelin gave a brief overview of the highlights from December. Each of the Board members praised the Staff for the great job they are doing.

Chairwoman Wong called for a break until 7:35 p.m.

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

I.1. Special Meeting of December 3, 2015
I.2. Regular Meeting of December 16, 2015

Chairwoman Wong asked for changes to the submitted minutes; no changes were requested so the minutes stand approved as submitted.

J. REPORTS TO THE IVGID BOARD OF TRUSTEES* - PART TWO

J.1. District General Counsel Jason Guinasso

J.1.a. Open Meeting Law (OML): Attorney General Opinions: File Numbers 13897-155 and 13897-159

District General Counsel Guinasso gave an overview of the services provided by RKG to the District and then stated that the District is required to put the opinion on the agenda and allow the public to be notified of the complaint and the decision of the Attorney General and that he thought it

was appropriate to provide their response as it is good for the public to see all of these things – the complaint, response, and decision, and noted that it wasn't required to all of these things but that we did that as well. District General Counsel Guinasso continued that as a general matter, the District's legal counsel is not opposed to open and transparent government but what he does find interesting is in dealing with some members of the public, they don't understand the difference between the Open Meeting Law and District policy. You are held accountable as a Board and Legal Counsel is held accountable in how things are done and when we fail to do that then the Attorney General is there to explain or reprimand us if we don't. Disagreements over policy discussion, the Attorney General won't have jurisdiction over that sort of complaint thus it is hard to understand those complaints and when they don't learn the distinction then these sorts of actions border on being harassing and frivolous. District General Counsel Guinasso then made several detailed references to the Attorney General Opinion and concluded by stating that the response speaks for itself and the decision speaks for itself.

Trustee Horan said that the response says we did them right and then we have to sit up here and be concerned about comments or people who have thought we haven't followed the regulations well democracy is hard so we all need to be careful about saying people should be better because we try very hard to comply with the Open Meeting Law and we always err on the side of caution and today everyone heard him mention about straying and he will continue to do that and that he does appreciate Counsel's advice and will continue to do so. People have the right to agree or disagree and he doesn't think we should try to shut that off. District General Counsel Guinasso said absolutely and that his comments were not meant to be derogatory towards anyone however sometimes when an individual complains a lot there is one thing this individual might think about and that it to drill down as the government interacts with its people and it is good to point these things out as it helps us as a District.

Trustee Hammerel said regarding the matter of money, none of this is covered by the POOL. District General Counsel Guinasso said that is correct that none of this is covered by the POOL as it is kept within the retainer and that we will talk about that more later as this is within the normal course of business and we expect that but that if many of these pile up, we would have to discuss that but for right now, we are on track.

Chairwoman Wong asked for the other entities that District Counsel serves how many of these complaints do you see. District General Counsel Guinasso said depending on the size of the entity you get these sorts of complaints so he can't speculate. For the size we are, we get more than other municipal entities and the unfortunate thing is that it is not violating the law. We are working our hardest to be in accordance with the Nevada Open Meeting Law and we are conservative in nature. General Manager Pinkerton asked about the amount of time that this diverts from Staff time and legal time. District General Counsel Guinasso said there are opportunity costs and one of the things that you have asked us to do is to interact with Staff and when we have these sorts of things, we don't get the opportunity to make it better because we have to look into the past; he knows that the Trustees prefer him working with the Director of Human Resources or the Director of Public Works instead of these sorts of things.

K. BOARD OF TRUSTEES UPDATE *(NO DISCUSSION OR ACTION)* ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*

Trustee Callicrate said that he wanted to let his fellow Board members know that he was present at the medical marijuana enterprise presentation and that he spoke not as a official member of the Board but rather as a concerned citizen.

Trustee Horan said he too attended the presentation but that he did not speak.

L. CORRESPONDENCE RECEIVED BY THE DISTRICT*

District Clerk Susan Herron stated that correspondence has been received from Aaron Katz and Dick Warren, it has been distributed, and will be included in the next Board packet.

M. PUBLIC COMMENTS*

Aaron Katz said he thought it was interesting that District General Counsel didn't want his comments construed on any individual; is he for real. His comments were full of derogatory remarks. The Attorney General has no jurisdiction to sanction anyone for repeatedly not being in the form that you think is right so why are you telling the Attorney General things especially bad things. There is no additional cost because you didn't understand the legal agreement and didn't understand what was included and what wasn't included and what was to be paid for and what wasn't to be paid for; there was no additional dollar cost because of

Mr. Wright's Open Meeting Law complaint. It is interesting that District General Counsel didn't say anything about the next one except that you lost but that will be for the next meeting because it destroys the stellar record and the next two will be devastating of your partner. What this comes down to is negligence because you have an expert to keep you out of trouble and it costs you a lot of money and therefore it costs me a lot of money. We have got problems that we need to fix in this community so stop digging in your heels.

Judith Miller said that she wanted to continue on the same subject and that is the Open Meeting Law and other complaints by citizens. The Open Meeting Law has a provision about remedy within thirty days of complaint and then you won't be charged. People keep referring to merit and frivolous but look at how many of these were remedied. She finds that the violations far outweigh the times when there were violations because violations were committed but because they were taken back, such as the selection of the General Manager which was remedied, it never came as a decision by the Attorney General's office.

Frank Wright said we have our naysayers and complainers so let's talk about Mr. Smith. When Mr. Smith was taken out, it was a sham that was pre-determined and someone must have lied because it took more than three people to do it. You have an Open Meeting Law complaint that has been thrown against you and your Legal Counsel thinks you did something wrong so you are going to correct it because you screwed up again. You have two violations on the same issue yet your Legal Counsel talks about him not being procedural correct. Your Legal Counsel is paid not to make mistakes. They are charging ten thousand dollars per month for being incompetent so get some money back. Everything we have filed has a basis and sometimes when it isn't right that is when there are violations. Your Legal Counsel should be charged with malpractice, he can't believe he is still sitting here, urged the Board to read the opinion very carefully because what is going on here is sick. When Ms. Wong got the Chair, Mr. Smith got pissed off and left. Everything that was done at that meeting was void and you can't undo it. It stunk then and it stinks now and you don't deserve it.

Chuck Weinberger said that he wanted to add something about the drug policies and that is that something was missing. We don't have a police force but the Board does have the authority to take away recreational privileges which run with the land and this is a huge penalty within Ordinance 7. The District used to have a zero tolerance policy which kind of fleshed out the recreational privileges and one of the last things he did was to rewrite that policy and that it fleshed out when and how the Board could suspend recreational privileges. He reviewed forty seven years of complaints of our employees against our residents and guests

and a large majority was not related to alcohol or drugs and that the biggest issues were about loss of control. He recalls an incident at Ski and recommends that the Board look at both of these policies, enforce them, and be prepared for a difficult meeting.

Steve Dolan said that while he wants to stay within the perimeters of his interest he does wish to weave outside because hearing our counsel, who works for him and all of us, coaching the Attorney General to be disposed to a certain way, he finds that dangerous thus he is appealing to the Board to not coach the Attorney General as it isn't bad to have an antagonist in the group as freedom of speech has to be respected and not taken into the courts without bias because that is why we share evidence. One needs to be careful about the relationship between one's legal staff and the judge in a legal case. Thank you for listening and he thinks the Board does a good job.

Bruce Simonian said that he didn't believe that our counsel coached the Attorney General as he talked to our Attorney General and he didn't mention being coached however he doesn't think he listens and that he talked to a colleague of his and she stated he is not coachable. These suits that come ad nauseam did cost the District $5,000 for each complaint and there is a record of tens of thousands of dollars. Come forward with a solution when you don't like the shuttle, work together to solve the problem instead of admonishing those that are trying to solve a problem. He is sick and tired of hearing this diatribe and he likes people who love our community and who work together. Mr. Simonian concluded by stating that Mr. Wright was a bully.

N. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR *(for possible action)*

General Manager Pinkerton went over the long range calendar with the following outcomes:

- ✓ For the study session next Thursday there will be items of potential action and the Attorney General opinion that we received yesterday;
- ✓ Won't have a full Board on February 18 so instead of doing a separate Solid Waste presentation, it will be moved to February 24; please help get the word out so members of the public can come and make comment(s);
- ✓ Trustee Horan said that he would like to add something to the calendar as one of the constants that he hears is the lack of clear, mutual understanding about asking for bids and an issue of reporting on planned projects especially as it relates to those that get shifted around. He would

like to have a mutual and clear understanding of how those get taken care of. People use the word "transparency" and it is an overworked word. General Manager Pinkerton asked if this should be a study session item or a regular Board meeting item; Trustee Horan said whatever works best. Chairwoman Wong asked Trustee Horan to work with the General Manager on the specifics and then asked General Manager Pinkerton to report back to the Board.

- ✓ Trustee Callicrate said that he would telephone in on February 4;
- ✓ Trustee Hammerel said he will be in town on March 3 but will unavailable on March 10 and that he will watch the Livestream and that he agrees to cancellation of the February 18 meeting.
- ✓ Chairwoman Wong reminded everyone that she will not be at the CIP tour as she teaches on Wednesday mornings.

O. ADJOURNMENT *(for possible action)*

The meeting was adjourned at 8:15 p.m.

Respectfully submitted,

Susan A. Herron, CMC
District Clerk

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

Submitted by Aaron Katz: (2 pages) Written Statement to be included in the Written Minutes of this January 27, 2016 Regular IVGID Board of Trustees' Meeting – Agenda Item - G(1) – Let's reduce the number of IVGID Board meetings because the Board can't figure out public business to agendize

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JANUARY 27, 2016 REGULAR IVGID BOARD OF TRUSTEES' MEETING - AGENDA ITEM - G(1) - LET'S REDUCE THE NUMBER OF IVGID BOARD MEETINGS BECAUSE THE BOARD CAN'T FIGURE OUT PUBLIC BUSINESS TO AGENDIZE

Preface: I formally request Susan include the substance of all public comments made this evening in the written minutes she prepares of this meeting.

Introduction: Here Chairperson Wong suggests[1] that the Board's once a month public meetings should be reduced because there isn't enough business to transact. I object because the Board refuses to tackle legitimate issues brought to its attention by I and other members of the community. And that's the purpose of this written statement.

Take a Look at This Meeting's Agenda[2]: Virtually nothing of substance. And it has been this way for some time. Why does the Board refuse to tackle some of the big issues looming out there which directly affect local property owners? For instance,

Staff's Improper Use of Our Beaches as Public Overflow Parking Lots for Nonresident Diamond Peak Patrons.

Allowing Sierra-Nevada Media Group to Use the IVGID Quarterly as a Tool in the Bonanza Newspaper to Extract Additional Advertising Revenues While Denying Advertising in This Magazine to Members of the Public:

Staff's Refusal to Investigate Purchasing/Condemning Waste Management's Solid Waste Transfer Station: our number one problem with our solid waste franchise.

Staff's Refusal to Identify and Begin Assessing Beach and Recreation Fees to Owners of Multiple Residential Dwelling Units: It's called equity and fairness.

Staff's Unilateral Decision to Censor Communications Between the Public and the IVGID Board Because They're Embarrassing to Staff: Doesn't the Board have a policy that all written communications to the Board originating from the public be included in the Board's next packet? If so, why was my November 17, 2015 e-mail to the Board conveniently omitted from the packet of

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[1] See pages 14-18 of the packet of materials prepared by staff in anticipation of the Board's regular meeting of January 27, 2016 ("the 1/27/2016 Board packet").

[2] See pages 1-3 of the 1/27/2016 Board packet.

materials prepared by staff in anticipation of the Board's regular December 16, 2015 meeting[3] ("the 12/16/2015 Board packet")? Everyone else's written communications appear at pages 172-179 of the 12/16/2015 Board packet[4].

Elimination of Preferential Utility Rates to IVGID's Commercial Business Enterprises and its Favored Collaborator's Business Enterprises:

Staff's Continued Expenditure of Public Moneys on Unbudgeted and Unappropriated Projects: just because Mr. Pinkerton can spend up to $50,000 on a single contract or purchased without first securing Board approval doesn't permit him to make such expenditures for unbudgeted and unappropriated purposes.

Setting Policy for the Use of CSIA Gold Cards:

Compelling Staff to Turnover Public Records They Refuse to Make Available for Public Examination: as an example, pages 145-46 of the 1/27/2016 Board Packet evidence my request to examine public records relating to Diamond Peak costs which I believe have been assigned to the beaches to make Diamond Peak's financials look rosier. Where are they? It has been nearly a month. When are you going to compel staff to comply with Nevada's Public Records Act?

Conclusion: The list goes on and on. If the Board refuses to tackle the many important issues outstanding which staff "sweeps under the carpet" because they're contra to staff's interests, then why have a Board? Why not reduce the number of Board meetings to only one annually as NRS 318 instructs[5]?

If you're a local property owner wondering why our Recreation and Beach Fees are as high as they are, I've again provided the answer.

Respectfully, Aaron Katz [Your Community Watchdog Because No One Else Seems to be Watching].

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[3] This was the e-mail I sent to the Board objecting to Susan Herron's sanitization of her proffered minutes of the Board's special September 16, 2015 meeting (see https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Special_9-16-2015.pdf) by failing to record the substance of my public comments notwithstanding her duty to do so when as here requested by the public speaker.

[4] See https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-16-2015.pdf.

[5] NRS 318.090(2) states that "The board of trustees shall meet regularly (a minimum of) at least once each year."

Herron, Susan

From: cfdobler@aol.com
Sent: Friday, February 19, 2016 7:20 AM
To: Kendra Wong; Tim Callicrate; Hammerel, Jim; Horan, Phil; Matthew Dent
Cc: Herron, Susan
Subject: Comments and observations on Dan Carter's responses at Audit Committee Meeting 12-16-2015
Attachments: Transcript of Dan Carters Comments 12-15-2015 audit committee meeting.pdf; My comments on Dan Carter's response on Punch Cards at Audit Committee 12-16-2015.pdf; My comments on Dan Carter's response to change in Fund accounting at Audit Committee 12-16-2015.pdf

I attach two memorandums regarding two questions asked of Dan Carter at the Audit Committee Meeting on 12-16-2015. The questions and answers revolve around the improper accounting for punch card discounts and the transition from Enterprise funds to Special Revenue Funds.

Most of you have received previous correspondence regarding these subjects and were the focus point of the questions at the meeting

I also attach a transcript of the Relevant Comments from the meeting.

I have forwarded these to the Department of Taxation and also to Eide Bailly's management.

These two accounting issues which are absolutely incorrect and must be corrected

By these memorandums I ask for a records request and other items and ask Susan Herron to include the two memorandums into the next board meeting packet.

Any questions please call me at 775-722-4487.

Clifford F. Dobler
Resident

Transcription of Relevant Comments – Verbatim in "quotes".
of Dan Carter of EideBailly to the IVGID Audit Committee
On 12/16/15 – as viewed on Livestream (starting at about 9 minutes into the session)
by Linda Newman
Subject: IVGID 2015 CAFR

Present: Audit Committee Trustees Callicrate, Wong and Hammerel
Dan Carter, EideBailly - Audit Partner that led engagement
GM Pinkerton
Director of Finance Eick
IVGID Counsel Jason Guinasso
IVGID Executive Ass't Susan Herron

Community members –including Trustee Phil Horan

Question by Chairperson Kendra Wong:

"Something that's come up with a lot of different community members is how we account for our punch card usage and the fact that if we use a punch card at the beach that it stays within the beach fund essentially to make sure people who don't have beach access aren't necessarily paying for things related to the beaches. So can you talk about the audit procedures that you do over that process and how comfortable you are that our communityservices funds and our beach funds stay separate?"

Answer by Dan Carter:

"It is our understanding that IVGID has a policy to account for basically the contra revenue of those beach cards against the people who are actually paying for them. They are associated with fees *or the taxes* associated on a parcel by parcel basis. So the policy of IVGID, as approved by the Board of Directors, is to offset those punch cards against the property holders versus the actual users. And so we have, you know, our basic audit procedures covered that area. We were comfortable that we had done enough work over that and found basically the ratio of those contra revenues to be in line with ***the property taxes*** themselves, so yeah, we were able to gain comfort with that specifically, yeah."

Chairperson Wong:

"Thank you."

Dan Carter:

"Of course."

Trustee Callicrate:

Presents an apology to the other trustees and the accounting firm explaining that he had a series of work emergencies -- and as he could not thoroughly review this matter, he could not move forward. He also complimented and thanked Mr. Carter for his firm's services.

Trustee Hammerel:

Noted that Mr. Carter would be leaving after the Audit Committee Meeting and that Mr. Carter would not be present at the regular Board of Trustees meeting. Stated that questions from other community members as well as Trustees not on the audit committee might come up relative to the review and approval of the District's transition to Enterprise Fund Accounting from Special Revenue Fund Accounting and whether it was appropriate or not appropriate. Asked Mr. Carter to comment on the District's transition to Enterprise Fund Accounting.

Dan Carter:

Corrected Trustee Hammerel politely noting that it was the reverse transition – from Enterprise to Special Revenue Fund Accounting.

Then answered Trustee Hammerel's Question:

"I guess I'll caveat the discussion with the fact that you know again that's a management decision and a board approved decision. We can't be in anyway seen as approving those functions because we have to keep our independence with management what goes on up here. We really will come in on the back end and audit those funds to make sure they are being used properly and all the accounting with the transfers and the transitions all happened properly. So, I certainly can't guarantee that we won't have issues on the back end. And you know if there's adjustments that need to be made for us to be able to issue our opinion on them we will definitely present those to this group. So, I would say we had specific conversations with the Department of Taxation but it was more about the use of Special Revenue Funds. There are specific guidance in GASB about what can and can't be accounted for with a Special Revenue Fund and it kind of came out of – it's not really an issue up here but we have a lot of governments with just dozens and dozens of Special Revenue Funds. Any time something new came up they would just create a new fund to account for it. So GASB was trying to clean that up. And put in some pretty strict guidance as far as what when a Special Revenue Fund can be used. It is unusual up here when we use the word *fee* like the Community Services *fee* or the Beach *fee because it's actually technically a tax*. It's collected by the Washoe County Assessor's Office and remitted to you guys along with regular property taxes so the fact that there's a restriction on the use of that tax money is exactly what a special revenue fund is used for. You know, it's a change in the funds, but I think it's the utilities funds being enterprise funds makes sense to me and not that using enterprise fund accounting for the beach and community services hasn't been okay in the past but if you really think of it more like a parks and rec type function within the government and splitting those up to be able to show funds that need to be accumulated for you know future capital improvements and maintenance, you know the debt associated with each of those separate functions and then obviously the special revenue fund to account for the receipt of *taxes* and the operations of them. It seems like it will be a benefit to the organization to be able to break those out and show them separately. But again, you know, I can't guarantee that there won't be issues,

you know, in the accounting for it. It is a complicated process and it seems like there's been a lot of due diligence going into it. It is disclosed as a subsequent event in the current year CAFR. But I think on a go forward basis once we can get through the transitionary period I would hope that it would be, you know, a clear way to report the activities of everything that runs through those two funds. You know, right now, you know if you want to save up money for a capital project it's just building a fund balance which isn't necessarily what you should be doing in an enterprise fund. Getting that out and doing it in a capital projects fund is typically what we see. So, does that answer your question?"

Trustee Hammerel:

"Yeah, it does. Thank you very much."

Trustee Hammerel then addressed Trustee Horan, who was seated with the community, and gave him the opportunity to pose a question as Mr. Carter would not be available to speak at the Board Meeting.

Trustee Horan declined.

Audit Committee Trustees Wong and Hammerel then approved the 2015 CAFR. Audit Committee Trustee Callicrate voted against approving the 2015 CAFR.

February 19, 2016

TO: Audit Committee - Trustees Callicrate, Wong and Hammerel

RE: Questions asked of Dan Carter of EideBailly at Audit Committee Meeting on 12/16/2015 regarding the accounting for punch cards.

Transcript of Question and Answer and my observations and comments

Question by Kendra Wong

First Sentence - "Something that's come up with a lot of different community members is how we account for our punch card usage and the fact that if we use a punch card at the beach that it stays within the beach fund essentially to make sure people who don't have beach access aren't necessarily paying for things related to the beaches."

Comments: If a punch card is used at the beach for admission of a guest then the fee collected must remain at the beach. So any discount obtained by the use of the punch card (which is 100% of the fee charged) should also remain at the beach. So are we accounting for that discount appropriately? As a matter of FACT 88% of the punch card discounts used at the beach is being reported as a discount in the Community Services Fund wherein no sale at all has taken place. The cash amount of the discounts is then transferred from the Community Services Fund to the Beach Fund. There are approximately 400 parcel owners who pay the Community Services Fund Recreation Facility Fees and don't have beach access but are required to fund their share of the punch card discounts transferred to the Beaches. These owners represent approximately 5% of the total parcel owners. As such, these owners from 2013 through 2016, have had to pay 5% of the $1,500,000 transferred from the Community Services Fund to the Beach Fund. Please see calculation below.

So the simple answer to the question is: NO. The use of the punch card transaction is not staying at the beach and YES, people who don't have beach access are paying for things related to the beaches. The answer to the question by Dan Carter which is cited below can only be described as inept.

Second Sentence – "So can you talk about the audit procedures that you do over that process and how comfortable you are that our community services funds and our beach funds are separate?"

Comments: The questions which would be appropriate: Have you reviewed all of the punch card discounts used at the beach? Have you evaluated the process for allocating the discounts between two separate funds? Is the allocation process correct? Are all discounts recorded at the beach by use of the punch card (the process) been reviewed by you and found correct and in accordance with generally accepted accounting principles?

Answer by Dan Carter

First sentence - "It is our understanding that IVGID has a POLICY to account for basically the contra revenue of those beach cards against the people who are actually paying for them."

Comments: Is there a policy to account for basically the contra revenue for "those beach cards"? Since we have no idea what a "beach card" is or knowledge of its existence, how can anyone be paying for something that does not exist. As for a Board approved policy please be kind enough to present it to me for my examination.

Second sentence - "They are associated with fees or the taxes associated on a parcel by parcel basis."

Comments: I assume the "They" must mean those mysterious "beach cards." So Mr. Carter's second sentence has no meaning.

Third sentence - "So the policy of IVGID, as approved by the Board of Directors, is to offset those punch cards against the property holders versus the actual users."

Comments: There is no policy approved by the Board of Directors to "offset those punch cards." So this third sentence is untrue. If there were a Board approved policy, please explain what exactly is being "offset".

Fourth sentence - "And so we have, you know, our basic audit procedures covered that area."

Comments: What "area"? Are we to surmise the audit procedures were covering those "beach cards"? Or the "two IVGID policies"? Or the unknown "offsets"? Or the punch card? Please provide a detailed explanation.

Fifth sentence - "We were comfortable that we had done enough work over that and found basically the ratio of those contra revenues to be in line with the property taxes themselves, so yeah, we were able to gain comfort with that specifically, yeah."

Comments: "The contra revenues to be in line with the property taxes themselves." What does that even mean? We pay a Recreation Facility Fee and a Beach Facility Fee. Are these property taxes? Please clarify whether the Recreation Facility Fee and the Beach Facility Fee are property taxes or fees? And explain the ratio Mr. Carter has constructed.

Summary

Did Mr. Carter's answer to Trustee Wong's question resolve whether or not "IF WE USE A PUNCH CARD AT THE BEACH THAT IT STAYS WITHIN THE BEACH FUND?" As previously stated in my memorandum of September 30, 2015 and confirmed by Mr. Eick, there is approximately $450,000 per year of **free** guest entry at the beach by using the punch card. The stated beach guest entry fee is recorded as gross revenues in the Beach Fund and the 100% contra revenue or discount by use of the punch card is **recorded as only 12% in the Beach Fund.** The remaining punch card discount of 88% is recorded as a contra revenue (parcel owner discount) in the **Community Services Fund**. There is no actual sale recorded in the Community Services Fund yet a discount of 88% of the stated beach entry fee is recorded in the Community Services Fund. According to Mr. Carter this bookkeeping activity is actually a policy adopted by the Board of Trustees. We all know this accounting does not conform to accounting standards and is factually incorrect. What we know to be factually accurate is the net

revenues for the past three years have been vastly overstated at the Beach Fund and understated at the Community Services Fund by over $1,125,000 directly as a result of this fraudulent accounting scheme.

I am formally requesting this Audit Committee produce for my examination the Board approved policy that defines and permits the accounting for punch card discounts to be recorded at the Community Services Fund and the Beach Fund regarding the free entry of guests at the beaches. This is a Public Records Request.

This is Serious. Now is the time for you to take corrective action.

Below are some of my observations:

Beginning in 2011 it became obvious that the actual cash revenues collected at the beaches would not be adequate to cover the required expenses and costs. To cover these escalating costs the Beach Facility Fee would have to be increased beyond the $100 per year assessed. Staff was also proposing beach facility expansions which would also require raising the Beach Facility Fee. Borrowings would be out of the question as most residents want the beaches to be left alone and not to be tinkered with.

So it was up to the Director of Finance to come up with a creative solution to cover these rising costs and expenses without raising the Beach Facility Fee. And the solution was implemented through the budgeting process. Actual historical data existed which indicated that punch card discounts were predominately used at the beach so there was only small cash revenues. Since the beaches are restricted to homeowners, residents and their guests the ability to find new revenue sources would be minimal. So Staff needed to develop an accounting process to transfer money from the other recreational venues to the beaches.

So here comes the accounting theory. Our combined Recreation Facility Fee and Beach Facility Fee works out that 88% is required for the Community Services Fund and 12% is required for the Beach Fund. So let's forget about where the punch card discounts have historically been used and simply allocate the punch card discount 88% and 12% to the respective funds no matter where the punch cards are actually used. Ignore the actual fact that most of the punch cards are used at the beaches. Thus, one part of the various undocumented and unapproved smoothing policy had been established. The District had found a way to get more net revenues in the Beach Fund by reporting the full entry fees but only reporting 12% of the actual 100% discount from using the punch cards. The remaining 88% discount provided at the beaches but recorded in the Community Services Fund could easily be disguised since the Fund's revenues are 10 times larger than the Beach Fund and the discounts could be absorbed without much notice.

Was this discussed with the Board and a policy approved? I think not. The Board of Trustees as 'rubber stamp actors' simply approved the budget and I guess would not question that the Budget did not have the punch card discounts allocated properly.

Mr. Eick was faced with the dilemma of how he would record the remaining 88% of the punch card discount from the beaches onto the Community Services Fund. There were no sales made wherein an

88% discount could be assessed. As a result all punch card discounts were hidden in the administration department of the Community Services Fund. All Beach Fund discounts absorbed by the Community Services Fund were paid in cash to the Beach Fund.

Now, the simple and proper thing to do would be to budget the necessary Beach Facility Fee for the Beach Fund at a higher amount and lower the Recreation Facility Fee for the Community Services Fund by the corresponding amount. Easy? Yes. But then the District would have to face the community and explain why they are raising the Beach Facility Fee. As for reducing the Community Services Fee, also known as the Recreation Facility Fee, the community would applaud. But the District's Staff does not like deviating from their unapproved and amorphous "smoothing" policy.

As shown below, Beach Fund expenses and costs (debt service and capital projects) less ACTUAL revenues collected (excluding the revenues which are 100% FREE by use of the punch card discounts) far exceed the Beach Facility Fee charged to beach access parcel owners. As a result, a huge shortfall began in 2013. In the prior four years from 2009 to 2012 the District was able to keep operating expenses at approximately $1,100,000 per year. The budget for 2016 lists expenses at $1,548,408. An explosion of over 40% within four years!

Year	Expenses & Costs	Actual Revenue	Required Beach Fee	Actual Beach Fee	Short Fall
2013	1,765,035	(614,445)	1,150,590	775,102	375,488
2014	1,628,490	(655,536)	972,954	780,716	192,238
2015	2,414,403	(612,809)	1,801,594	778,149	1,023,445
2016	1,757,645	(601,200)	1,156,445	774,300	382,145

The SHORTFALL noted above for the past three years together with the 2016 budgeted is almost $2,000,000. Approximately $375,000 per year since 2013 has been transferred to the Beach Fund from the Community Services Fund with another $375,000 expected this current year. The total is $1,500,000.

In conclusion, if the Board of Trustees wants to continue this nonexistent approved POLICY of punch card discount allocations then go right ahead with the knowledge that you are not in compliance with Nevada Revised Statutes and you are not allocating punch card discounts in conformity with generally accepted accounting principles.

Rest assured that I personally will continue to press upon all of the Trustees to stop this charade and act prudently, correct the mistake and move forward.

If any of you have any logical concept, justification or **POLICY** which would deem the Punch Card Discounts as reported in the last three years of audited financial statements as being in accordance with any generally accepted accounting principles, then please provide them to me.

If any Audit Committee member actually believes that the answers to the questions asked of Dan Carter was sufficient and as a result the matter was resolved, then I expect a letter signed by each of you attesting to that fact.

To proceed forward with approving the financial statements for the 2014-2015 fiscal year is beyond my understanding. It did, however, demonstrate your failure to exercise your fiduciary duty to Incline Village/Crystal Bay parcel owners.

It is apparent you need my help as you are being taken advantage of by IVGID Staff and the District's counsel. I plead that you do not abuse the public trust and sacrifice your professional integrity by surrendering to the will of senior management.

Clifford F. Dobler - Resident

cc: Eide Bailly

cc: Trustee Dent

cc: Trustee Horan

February 18, 2016

TO: Audit Committee - Trustees Callicrate, Wong and Hammerel

RE: Question asked of Dan Carter of EideBailly at Audit Committee Meeting on 12/16/2015 regarding the transition from Enterprise Fund Accounting and Reporting to Special Revenue Fund Accounting and Reporting

Partial transcript of Question and Answer and my observations and comments

Question by Jim Hammerel

Mr. Hammerel stated that questions from **other** community members as well as Trustees not on the Audit Committee might come up relative to the review and approval of the District's transition to Enterprise Fund Accounting from Special Revenue Fund Accounting and whether it was appropriate or not appropriate. He asked Mr. Carter to comment on the District's transition to Enterprise Fund Accounting.

Mr. Carter corrected Mr. Hammerel noting that the transition was from Enterprise Fund Accounting to Special Revenue Fund Accounting.

My Comments: In the interest of clarity, it would have been helpful for Mr. Hammerel to make mention that the transition concerned the District's Community Services Fund and the Beach Fund. My memorandum dated November 30, 2015 to the IVGID Audit Committee clearly delineates that the transition was NOT appropriate. I cited the Nevada Revised Statutes and the GASB statements included and detailed in the Department of Taxation Guidance Letter 15-002 dated October 27, 2015 which clearly defined when an Enterprise or Special Revenue Fund should be used. I believe that other community members expressed similar objections. The concerns and conclusions raised in my memo were not addressed by the Audit Committee and Mr. Hammerel did not take this opportunity to ask Mr. Carter to counter my specific conclusions. That being said, it may be that Mr. Hammerel never reviewed my memorandum or analyzed the points of fact. He may have simply relied upon Senior Staff's assertions that the transition was appropriate and was asking the auditor this question to validate the Board's reliance upon General Manager Pinkerton and Director of Finance Eick's representations.

Answer by Dan Carter

Mr. Dan Carter's response was quite lengthy and quite a run around. A definitive answer of Mr. Hammerel's question on whether or not the accounting and reporting transition was appropriate or not appropriate was not provided. Keep in mind that Mr. Eick in previous memorandums to the Board of Trustees claimed that the audit firm and the District's legal counsel took a "look see" at this accounting change and everything was A OK. Also be aware that after the Board of Trustees approved the transition in the spring of 2015 that the State of Nevada Department of Taxation issued Guidance Letter 15-002 clearly defining with reference to Nevada Statutes and Government Accounting Standards Board (GASB) Statements when an Enterprise Fund or a Special Revenue Fund should be used. This

information was recapped on page two and three of my November 30, 2015 memorandum. Mr. Eick at a Board workshop session on December 3, 2015 assembled a multi-paged presentation to try and convince the Board of Trustees that the "transition" was on the right track. An enormous effort was made to distinguish differences in Government Accounting and Business Accounting. There was no mention of generally accepted accounting principles, GASB Statements or the State of Nevada Department of Taxation Guidance Letter.

Remarkable as it may seem Mr. Carter states: "We can't be in any way seen as approving those functions because we have to keep our independence with management on what goes on up here." Mr. Carter further states: "I certainly can't guarantee that we won't have issues at the back end."

Mr. Carter's response contradicts Mr. Eicks's verbal and written representations that this transition was approved by the auditor.

Mr. Carter later remarks: "we had specific conversations with the Department of Taxation but it was more about the use of Special Revenue Funds. There are specific guidance in GASB about what can and can't be accounted for with a Special Revenue Fund and it kind of came out of – it's not really an issue up here but we have a lot of governments with just dozens and dozens of Special Revenue Funds. Any time something new came up they would just create a new fund to account for it. So GASB was trying to clean that up. And put in some pretty strict guidance as far as what when a Special Revenue Fund can be used."

Mr. Carter's expansive narrative would have proven informative to the Audit Committee and the community if he had also explained the strict guidance provided by GASB. Please refer to page 2 and 3 of my memorandum which examines and states why the activities at Community Services and the Beach Fund must be reported and accounted for as Enterprise Funds and does not meet the guidelines to qualify as Special Revenue Funds.

Mr. Carter states: "It is unusual up here when we use the word *fee* like the Community Services Fee or the Beach Fee because it's technically a TAX .... so the fact that there's a **restriction** on the use of that tax money is exactly what a Special Revenue Fund is used for." Apparently, Mr. Carter disagrees with IVGID's collection of the Recreation Facility Fees and Beach Facility Fees as FEES and considers both to be a TAX. Mr. Carter seems to have no understanding that in addition to these Recreation Facility and Beach Facility Fees he refers to as a TAX, over 60% OF THE REVENUES GENERATED AT THE RECREATIONAL VENUES ARE SALES OF FOOD AND BEVERAGE , SPORTING GOOD APPAREL AND USER FEES TO SKI OR PLAY A ROUND OF GOLF - AMONG OTHER EXCHANGE TRANSACTIONS. I can only surmise that he has determined that those other revenues might also be considered a tax. I am also unclear on what "restrictions" are placed on all this "tax money".

At this point, one can rightfully draw a conclusion that Mr. Carter is attempting to shape the user revenues of the Community Services and Beaches into a tax with restrictions in order to attempt some compliance with Paragraph 30 of GASB Statement No. 54. If that is indeed the case, he has failed.

As Mr. Carter approaches the conclusion of his REMARKABLE response, he states: "It is disclosed as a subsequent event in the current year CAFR but I think on a go forward basis once we can get through the transitionary period I would hope that it would be, you know, a clear way to report the activities of everything that runs through those two funds." No opinion, no guidance, no reference to accounting standards or statutes only hope. WHAT AN ANSWER.

So based on Mr. Carter's voluble response that did not validate whether the transition from Enterprise Fund Accounting and Reporting to Special Revenue Fund Accounting and Reporting was appropriate, with the exception of Trustee Callicrate, Trustee Wong, Hammerel, Dent and Horan approved the audited financial statements that included the subsequent event footnote which states the transition was made.

If any of you would like to reread the Guidance Letter issued by the State of Nevada Department of Taxation or my comprehensive memorandum I would be more than happy to resend them to you. You can also recheck your email inbox or ask Susan Herron for copies.

Please read NRS 354.517 defining an Enterprise Fund and also GASB Statement No. 34 (paragraph 67) which clearly defines that the activities of the Community Services and Beach Funds are REQUIRED to be reported as Enterprise Funds.

The voluminous material provided by Mr. Eick in several Board Meetings and Workshops attempting to make the case for a transition to Special Revenue Funds are all IRRELEVANT.

Your independent audit engagement partner does not have the requisite knowledge to perform a competent independent audit. This memorandum and my previous memorandums on the misallocation of the punch card discounts and the inappropriate accounting transition substantiate this assessment.

You cannot validate a CAFR that you know to be inaccurate. It is your responsibility to ensure that the CAFR is prepared professionally and it accurately represents the District's financial statements.

My advice: Discuss the misallocation of the punch card discounts and the accounting transition with Senior Management of the CPA firm and request a new audit engagement partner to take charge. You are heading into a buzz saw as you attempt to issue bonds in the future and prepare to utilize this CAFR to fraudulently misrepresent the District's operations and fiscal health to taxpayers, fee payers, investors and local, state and federal regulatory agencies.

My Final Comments: Rest assured that these material accounting deceptions and misrepresentations which you have failed to correct and continue to sponsor will only result in challenging the performance of your fiduciary responsibilities as Trustees and the integrity of the District's financial statements. I am actively researching additional areas of manipulative accounting allocations which I will continue to bring to you in the future.

Now is the time to take corrective action!

I will not let this go away or allowed it to be buried by time and neglect.

I will make every effort to improve Eide Bailly's understanding of the misallocation of the punch cards and the improper accounting transition and I am quite certain corrective action will be taken.

Clifford F. Dobler - Resident

cc: Eide Bailly

cc: Trustee Dent

cc: Trustee Horan

cc: Department of Taxation

Herron, Susan

From: Arthur Schmauder [arthurschmauder@gmail.com]
Sent: Wednesday, February 17, 2016 2:52 PM
To: Herron, Susan
Subject: Letter to IVGID Board of Trustees

Ladies and Gentlemen:

l am the leader and organizer of a group of Bocce players in Incline Village/Crystal Bay. We are 16 year full-time residents.

The purpose of this letter is to request The IVGID Board of Trustees to authorize and budget for the construction of three Bocce courts on IVGID property this year.

IVGID has one old bocce court. It is located on Ski Beach land. It is not regulation in dimension. It has a clay base. Water pools on it making it unusable whenever wet. It is made unusable even after the water dries because animal and human marks made on it while wet leave deep indentations which harden in the drying process.

We Incline and Crystal Bay residents find it disappointing to try to hold tournaments at Ski Beach. Crystal lBay residents have to pay for entry. All of us have to wait for an hour or more for one match to conclude before another may commence.

To pay matches in prior years we have had to go to Truckee where that community built three regulation courts. Truckee also holds community-wide tournaments.

For those of you not familiar with the popularity of Bocce, it has become a phenomenon!

We believe there is available space to construct courts on Ski Beach, on Incline Beach and on Burnt Cedar Beach. If that were done, Crystal Bay residents would have to pay to use them.

There is space on the field currently used by dog owners to run their dogs north of Aspen Grove. The old elementary school property sits idle and that has level space adequate for three courts. These are only a few possibilities and there are others, including space among the stops on the outdoor exercise trail next to Aspen Grove or among the stops on the platter baskets on that course.
Diamond Peak land is also a possibility.

We greatly appreciate your consideration and look forward to hearing from you.

Arthur Schmauder
669 Tyner Way

Tell: 775 833 0367

Herron, Susan

From: Aaron L. Katz [s4s@ix.netcom.com]
Sent: Tuesday, February 09, 2016 10:22 AM
To: Kendra Wong
Cc: Hammerel, Jim; Tim Callicrate; Matthew Dent; Horan, Phil; Herron, Susan
Subject: Where Does Bruce Simonian Reside?
Attachments: 20160127 Simonian - Request to Speak.pdf

To Chairperson Wong and the Other Honorable Members of the IVGID Board -

Only recently has former trustee Bruce Simonian reappeared at IVGID Board meetings. And at several, he has actually addressed the Board during public comment.

My question is WHERE DOES HE RESIDE? Is he even an Incline Village/Crystal Bay resident? Is he allowed to vote in IVGID elections?

So I wanted to see the address Mr. Simonian represents to the Board as the place where he resides. So I made a request of Susan, and in response she provided me with Mr. Simonian's January 27, 2016 Request to Speak/Public Comment. A copy is attached to this e-mail.

Note the address on Eagle Drive Mr. Simonian has inserted. I can tell you Mr. Simonian DOESN'T reside at that address, and hasn't resided there for some number of months. Other persons are residing there and I've heard from others in the community those other persons are RENTERS.

Is Mr. Simonian residing in his motorhome and if so, where is it parked in the evening? Does he even reside in Incline Village/Crystal Bay? Is he even a legitimate voter in IVGID elections?

The next time Mr. Simonian appears at an IVGID Board meeting and provides public comment, I ask that the Board inquire as to the answers to these questions so the public can determine whether he even continues to have a legitimate interest in the issues of our community?

Thank you for your cooperation.

Aaron Katz

IVGID BOARD OF TRUSTEES

REQUEST TO SPEAK/PUBLIC COMMENT FORM

Meeting of January 27, 2016

INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT – ONE TEAM

Please print legibly when completing the information below.

Turn in your request to speak/public comment form to the District Clerk prior to the beginning of the meeting to ensure your opportunity to speak/comment.

THANK YOU FOR COMING TO TODAY'S MEETING!

NAME: Bruce Simonian

ADDRESS: 761 Eagle Dr.

TELEPHONE #: 775 220-6779

E-MAIL ADDRESS: brucesimonian

☐ SIGN ME UP TO RECEIVE IMPORTANT NEWS AND INFORMATION BY E-MAIL

WHICH OF THE FOLLOWING ITEMS DO YOU WISH TO SPEAK ON?

AGENDA ITEM	BRIEF AGENDA ITEM DESCRIPTION	Speak on (√)
C.	Public Comments	√
M.	Public Comments	

COMMENTS: _____

IF YOU ARE REPRESENTING SOMEONE OTHER THAN YOURSELF PLEASE INDICIATE WHOM: _____

SIGNATURE: _____

DO YOU LIVE IN INCLINE VILLAGE OR CRYSTAL BAY? ☐ YES ☐ NO

DO YOU OWN PROPERTY IN INCLINE VILLAGE OR CRYSTAL BAY? ☐ YES ☐ NO

DO YOU OWN OR OPERATE A BUSINESS IN INCLINE VILLAGE OR CRYSTAL BAY ☐ YES ☐ NO

THE CHAIRWOMAN AND THE BOARD OF TRUSTEES REQUEST THAT ALL COMMENTS ARE EXPRESSED IN A COURTEOUS MANNER. PUBLIC COMMENT IS LIMITED TO THREE MINUTES EACH. COMMENTS SHOULD BE ADDRESSED TO THE TRUSTEES AS A WHOLE, NOT TO AN INDIVDIUAL MEMBER. THANK YOU FOR YOUR COOPERATION AND PARTICIPATION.

Herron, Susan

From: Aaron L. Katz [s4s@ix.netcom.com]
Sent: Thursday, January 28, 2016 2:43 PM
To: Kendra Wong
Cc: Hammerel, Jim; Tim Callicrate; Matthew Dent; Horan, Phil; Herron, Susan
Subject: Re: Responding to Bruce Simonian's Request for Constructive Criticism - P.S.

Dear Chairperson Wong and Other Honorable Members of the IVGID Board -

I listened with interest last evening to Bruce Simonian's public comments where he called for constructive criticism from those in our community who criticize; i.e., me amongst others.

If Mr. Simonian took the time to examine the writings I share with the Board, he would see I have provided more constructive criticism than essentially everyone else in our community. Yet the Board and staff do NOTHING.

Nevertheless, as Mr. Simonian was speaking, the answer to his question was ponding in my head. So the purpose of this e-mail is to share it with the Board and the public that answer. And as you will see, if you are truly objective about it, the answer is really very, very simple.

The bottom line problem with essentially EVERYTHING with IVGID is the Rec/Beach Fee(s). Eliminate both and you eliminate essentially every problem IVGID faces.

I could go through every issue we face and provide a detailed explanation as to why the genesis of the problem is the Rec/Beach Fee, but I won't unless asked to do so. Notwithstanding, please take my word; **eliminate the Rec/Beach Fee(s) and it will resolve essentially every one of IVGID's problems.**

So IVGID Board and Mr. Simonian, if you really want to solve essentially all of the problems we face, you now know the answer.

And since attorney Jason may be reading this e-mail, he is under the ethical responsibility to advise the Board when it proposes action which is contrary to law. Yet he doesn't. And because of this fact, I and others I know intend to file ethical complaints with the Bar Association if he doesn't start doing his job. Do your job Jason candidate for public office!

Let's start with the Beach Fee.

In Wright v. IVGID the 9th Circuit essentially found that our beaches are "private." It was for this very reason IVGID wasn't compelled to open up the beaches to public expression. Moreover, this has always been IVGID's position (i.e., that the beaches are private) which for many years was publicized via signage, prepared by IVGID staff and paid for with taxpayer moneys, announcing that the beaches are "private property."

Is not adoption the Beach Fee each year the product of proceedings under NRS 318.201 (i.e., a "provision...of...chapter" 318)? Does not NRS 318.015(2) state that "the provisions of...chapter (318)...not (be used)...to provide a method for financing the costs of developing private property?"

Thus is not the Beach Fee "a method for financing the costs of developing private property?" If so, then why isn't Jason advising the IVGID Board that its adoption of the Beach Fee is in violation of NRS 318.015(2)?

If the Board's position is that the beaches are public rather than private property, and thus the Beach Fee is permissible notwithstanding NRS 318.015(2), then why does IVGID restrict access to Frank Wright, Steve Kroll and the owners of approximately 400 other parcels within IVGID's boundaries?

Now let's go to the Rec Fee.

Although IVGID calls the Rec Fee a "fee," it's really a tax. Why would IVGID call a tax a fee? Because the only taxes IVGID can assess are ad valorem taxes (see NRS 318.225) and the Rec Fee/Tax is not ad valorem (i.e., it is uniform in amount rather than based upon assessed valuation). Therefore if it isn't a legitimate "fee," it cannot be assessed at all!

Here the issue isn't over IVGID's ability to charge fees for the services it provides. The issue is over IVGID's ability to charge an INVOLUNTARY fee and then to collect it against real property. And since the only fees IVGID can charge are those recognized in NRS 318.197(1), and the only arguable INVOLUNTARY fee NRS 318.197(1) recognizes is a "standby service charge...for...the (mere) availability...(to use the) service(s)" provided by IVGID, this explains why IVGID labels its Rec and Beach Fees "standby service charge(s)." Not because this is what they really are but rather, because these are the only arguable "fees" IVGID can legitimately involuntarily assess under NRS 318.197(1).

So do any of you really know the difference between a fee and a tax? If so, speak up; I'm listening.

Since I'm confident you don't, why aren't you demanding that Jason provide you with a memo on the subject which is SHARED WITH THE PUBLIC? Do any of you have something to hide? Wouldn't this be a "transparent" thing to do?

Why don't you ask Jason: just because IVGID calls the Rec Fee a "fee," does that necessarily make it so? If Jason answers the truth, he will tell you the exaction's "label" is not controlling. He will tell you that you have to look how the exaction is spent in order to determine what it really is.

So if the label staff has affixed to this "fee" is not controlling, then what makes it a fee? Or on the other side of the question, what makes it a tax? Again, do any of you know? Why then are you so quick to adopt this fee each year? Could it be that you encourage your revered staff to budgets to lose (or overspend) nearly $7M annually on recreation pursuits and this requires some revenue source staff is unable to manufacture any other way? In other words, is it because "the ends justify the means?" Or is there some other legitimacy and if so, what is it?

For the Board's education, assuming Jason won't do his job, there are two aspects of the Rec Fee and at least six admissions which make it a tax.

1. Special Benefit: The difference between a tax and a fee is that the proceeds of the former can be used for essentially anything that a governing board which assesses the tax determines is in the health, safety or welfare of the general public as a whole. In other words, a tax is "revenue generating" (and isn't this exactly what the Rec Fee is?).

The latter on the other hand, can only be used for a public expenditure which benefits those who pay. In other words, if you want the benefit,you have to pay its cost. If you choose not to pay, then you don't get the benefit. An example would be water service or sewer service or a building permit.

Thus the answer to the question of what is the difference between a tax and a fee is that simple. And under these definitions, each of you knows in your heart of hearts that the Rec Fee is really a tax.

Moreover here the persons who receive the alleged benefit are people. In consideration of payment of the Rec Fee, each property owner (rather than property) is given up to five picture passes and/or punch cards. Why then is property being assessed the fee? What are the benefits the properties who are assessed the fee realize? Please don't answer an increase in fair market value because:

a. There is no evidence this is true;
b. Even if it were, this is not legitimate justification for assessment of a fee; and,
c. Government's purpose for being is NOT to increase or maintain the fair market value of any privately owned real property.

So what other benefits do Incline Village/Crystal Bay properties realize in consideration of their forced payment of the fee? The answer is none and each of you knows in your heart of hears that what I state is the truth.

2. What the Fee is Spent on: Where public provides a benefit for which it assesses a fee, it cannot charge more than the cost it incurs to actually provide that benefit. That's why it is a non-profit. Thus once the proceeds of a fee are used for other purposes (meaning the fee could be lower and still provide the benefit offered), even though those purposes may benefit the general public as a whole, the fee becomes a tax. Why? Two simple reasons.

a. Because the fee exceeds the cost the public actually incurs. The notion of a fee is that those who are assessed will be assessed no more than the reasonable cost the public incurs to actually provide the benefit represented; and,

b. Because it is now a means of generating excess revenue which can then be spent on other endeavors (i.e., it is revenue generating).

3. Admissions: On December 16, 2015, at the request of IVGID staff, Dan Carter, managing partner of Eide Bailly, LLC, gave testimony to IVGID's Audit Committee ("the Committee") in support of IVGID staff's request that the Committee recommend approval of the proposed 2014-15 Comprehensive Annual Financial Report. In that testimony Mr. Carter was quite clear in his professional opinion that although IVGID labels the RFF and the BFF "fees," they are really "taxes."

Moreover, I am informed and believe that Trustees Wong, Hammerel, Dent and Horan have all declared to the Internal Revenue Service, *under penalty of perjury*, that the RFF and BFF they have paid are "taxes" rather than "fees."

Moreover still, I am informed and believe that IVGID's Director of Finance has likewise declared to the Internal Revenue Service, *under penalty of perjury*, that the RFF and BFF he has paid are "taxes" rather than "fees."

If it looks, waddles and quacks like a duck, then that's exactly what it is. And it's disingenuous for any trustee on the IVGID Board, or its Finance Director for that matter, to argue any differently.

Conclusion: So there you go! It's really very simple. Both the Rec and Beach Fees are impermissible taxes and Jason knows this to be fact. He should be advising the Board that it immediately DISCONTINUE the involuntary assessment of both fees. If property owners who are assessed either fee feel they realize some benefit as a result of making payment and for this reason wish to voluntarily pay, that's fine. They should be given that option. However, there is no justification to make either fee's assessment involuntary against the rest of us.

Once these fees are eliminated, IVGID will be forced to remove its training wheels and for the first time in its history survive or fail on its own merits. And at that point, as I have observed, every one of IVGID's outstanding problems will become resolved, one way or the other.

So do your job Jason. Share the truth with the Board and the public. And then you the Board do your job by not involuntarily assessing invalid taxes against property.

This is my constructive criticism Mr. Simonian? What's yours?

Respectively, Aaron Katz

Herron, Susan

From: Dick Warren [bd1947@icloud.com]
Sent: Wednesday, January 27, 2016 10:41 AM
To: Hammerel, Jim; Tim Callicrate; Kendra Wong; Matthew Dent; Horan, Phil
Cc: Herron, Susan
Subject: Fwd: Release: 2016 Stellar Students Ski Free Program at Diamond Peak

Could someone on the Board explain to me why IVGID is doing this? The main job of IVGID is to make recreational facilities available for the use of the parcel owners.

How does this qualify?

Susan, include this email in the public record.

Begin forwarded message:

From: Diamond Peak Ski Resort <jmr@diamondpeak.com>
Date: January 26, 2016 at 3:34:31 PM PST
To: Dick <bd1947@icloud.com>
Subject: Release: 2016 Stellar Students Ski Free Program at Diamond Peak

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Diamond Peak

Press Release
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FOR IMMEDIATE RELEASE

MEDIA CONTACTS:
Paul Raymore, Marketing Manager
775-832-1120, par@diamondpeak.com

Jaclyn Ream, Marketing Coordinator
775-832-1117, jmr@diamondpeak.com

2016 Stellar Students Ski Free Program at Diamond Peak

Diamond Peak offers Incline Village students a free season passes for straight A's

Incline Village, NV (January 26, 2016) – Diamond Peak Ski Resort and the Incline Village General Improvement District (IVGID) will again reward Incline Village students for academic success with its 2016 Stellar Students Ski Free Program. Students enrolled

through grade 12 in Incline Village schools, including the Lake Tahoe School, can receive a free 2015-16 Diamond Peak season pass in exchange for their January 2016 report card with straight A's. The offer also extends to children with an IVGID Picture Pass who attend schools outside Incline Village.

To claim the complimentary season pass, students simply present the original straight A's report card from the first semester, ending January 2016, at Diamond Peak's Guest Services. Students must redeem this offer by the end of February 2016.

Students who have already purchased season passes will receive a full refund. Incline Elementary students in Kindergarten through 2nd grade who use a different grading system must receive an S+ in all their Core Subjects. Lake Tahoe School (LTS) also uses a different grading system for Kindergarten through 3rd grade and they are compiling a list of students who qualify from the 2nd Trimester, ending January 2016. This list will be available at the LTS office and Guest Services by the end of the week.

Diamond Peak's Stellar Students Program is designed to recognize the importance of academic success and reward the hard work and dedication of students in the local community. In addition, IVGID hopes to encourage students to apply that dedication outside of the classroom to achieve similar goals on the mountain and elsewhere.

About Diamond Peak Ski Resort

Diamond Peak Ski Resort is North Lake Tahoe's hidden gem. Located in Nevada's Incline Village, the affordable, family-friendly resort offers breathtaking views of Lake Tahoe, a summit elevation of 8,540-feet and a 1,840-foot vertical drop. Skiers and boarders can experience 655 acres of beginner to advanced terrain that include open groomers, glades

and powder bowls. For more information or to check the snow report, visit DiamondPeak.com, call (775) 832–1177 or connect with Diamond Peak on Facebook, Twitter, Instagram and YouTube.

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Diamond Peak Ski Resort | 1210 Ski Way, Incline Village, NV 89451 | (775) 832-1177

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Herron, Susan

From: Aaron L. Katz [s4s@ix.netcom.com]
Sent: Tuesday, January 26, 2016 9:37 PM
To: Kendra Wong
Cc: Hammerel, Jim; Tim Callicrate; Matthew Dent; Horan, Phil; Herron, Susan
Subject: Fw: Release: 2016 Stellar Students Ski Free Program at Diamond Peak

Dear Chairperson Wong and Other Honorable Members of the IVGID Board -

Please make this e-mail part of the next Board packet.

Have you seen the press release below?

So now we're in the philanthropy business. I thought this garbage was going to stop when Brad Wilson was replaced by Mike Bandelin? WHY HAVE YOU PERPETUATED THIS CONTINUING WRONGFUL CONDUCT MIKE? Could it be someone else is pulling your strings?

Who's paying for this garbage? And where is the money coming from?

Did you tell me this is what my Rec Fee was going to be used for when you adopted the Rec Fee last May Trustees Wong, Callicrate in Hammerel? Since you didn't, it's called fraud. And by three fiduciaries no less! That shifts the burden of proof to the three of you to prove it isn't fraud (ask your attorney who is supposed to be looking out for the interests of local property owners). I'm waiting to hear your proof.

Moreover, I didn't realize that IVGID's purpose for existence was to "recognize the importance of academic success." There's nothing in NRS 318.116 which recognizes such powers. I thought we were chartered to provide public recreational facilities for the inhabitants of Incline Village/Crystal Bay? Stupid me.

I guess this goes hand in hand with offering airport shuttle services, publishing magazines with paid advertisements, offering free electricity via electric vehicle charging stations, administering the meals on wheels program, hiring lobbyists to influence legislation, running a catering department (disingenuously re-labeled "food and beverage"), operating a retail sales facility in the Hyatt Hotel, etc., etc.

And when you were city manager of Davis Mr. Pinkerton, were taxpayer funds ever used to financially reward students of private and public schools? How about the unneedy ones of parents with the financial wherewithal to pay Lake Tahoe School level tuition?

Please agendize this subject for the next Board meeting and RESCIND staff's action. Although staff may "feel good" because they're spending other peoples money on "stuff" like this which has nothing to do with making recreational facilities "available" for use by the local property owners who are involuntarily paying for them, this episode serves as another example of where the interests of we local property owners are placed last rather than first. Thank you revered staff!

And isn't it great we're supporting a local PRIVATE school which makes money off our support by charging their students tuition?

And isn't it great NONRESIDENT students at Lake Tahoe School get this benefit without even having to live within IVGID's boundaries or have their parents pay the Rec Fee?

And isn't it great that the children of non property owners within IVGID's boundaries get this benefit without having to subsidize it's cost by having their parent(s) pay the Rec Fee?

And isn't it great we make special exceptions for the students of a favored collaborator PRIVATE school which does not issue grades? All they need to do to qualify is to realize a "S" for "satisfactory?" Or "S+" which in my book equals a "B."

And isn't it great that the parents of "students who have already purchased season passes will receive a full refund?" Is this refund going to be treated as contra revenue Gerry Eick? And what about the free season passes which are given away? Will any portion of their value be treated as non-cash revenue Gerry Eick? And if so, will any portion appear as an expense in the Ski Fund Gerry Eick? Or will it just be hidden from public view so no one other than Gerry Eick will know how much this program is costing local property owners? Or will the costs be disingenuously assigned by Gerry Eick to a completely unrelated accounting fund like "administrative recreation?" Isn't this the stunt you pulled to hide the costs of point of sale readers purchased primarily for use at Diamond Peak?

What is the chart of account name which has been assigned to this benefit? And what is the chart of account number? Please consider these requests to be public record requests Susan. Or are you going to tell me with a straight face that these are "internal records" rather than "public" ones?

And does anyone think this is the only example of staff philanthropy at local property owners' expense? I assure you this is only the very tip of the iceberg and that similar wasteful spending is costing local property owners many hundreds of thousands of dollars annually. If you refute this fact Mr. Pinkerton, put your money where your mouth is. Open up IVGID's financial reporting for all to see. Let's see what we find when you really practice financial transparency.

And is it any wonder why our Rec Fee is as high as it is? Oh, I'm sorry. According to Trustee Hammerel it's a bargain. Well guess what. Although it may be a bargain for those parents of children realizing S+ grades at Lake Tahoe School, what about the rest of us?

Respectfully, Aaron Katz

-----Forwarded Message-----
From: Diamond Peak Ski Resort
Sent: Jan 26, 2016 3:34 PM
Subject: Release: 2016 Stellar Students Ski Free Program at Diamond Peak

View this email in your browser

FOR IMMEDIATE RELEASE

MEDIA CONTACTS:
Paul Raymore, Marketing Manager
775-832-1120, par@diamondpeak.com

Jaclyn Ream, Marketing Coordinator
775-832-1117, jmr@diamondpeak.com

2016 Stellar Students Ski Free Program at Diamond Peak

Diamond Peak offers Incline Village students a free season passes for straight A's

Incline Village, NV (January 26, 2016) – Diamond Peak Ski Resort and the Incline Village General Improvement District (IVGID) will again reward Incline Village students for academic success with its 2016 Stellar Students Ski Free Program. Students enrolled through grade 12 in Incline Village schools, including the Lake Tahoe School, can receive

a free 2015-16 Diamond Peak season pass in exchange for their January 2016 report card with straight A's. The offer also extends to children with an IVGID Picture Pass who attend schools outside Incline Village.

To claim the complimentary season pass, students simply present the original straight A's report card from the first semester, ending January 2016, at Diamond Peak's Guest Services. Students must redeem this offer by the end of February 2016.

Students who have already purchased season passes will receive a full refund. Incline Elementary students in Kindergarten through 2nd grade who use a different grading system must receive an S+ in all their Core Subjects. Lake Tahoe School (LTS) also uses a different grading system for Kindergarten through 3rd grade and they are compiling a list of students who qualify from the 2nd Trimester, ending January 2016. This list will be available at the LTS office and Guest Services by the end of the week.

Diamond Peak's Stellar Students Program is designed to recognize the importance of academic success and reward the hard work and dedication of students in the local community. In addition, IVGID hopes to encourage students to apply that dedication outside of the classroom to achieve similar goals on the mountain and elsewhere.

About Diamond Peak Ski Resort

Diamond Peak Ski Resort is North Lake Tahoe's hidden gem. Located in Nevada's Incline Village, the affordable, family-friendly resort offers breathtaking views of Lake Tahoe, a summit elevation of 8,540-feet and a 1,840-foot vertical drop. Skiers and boarders can experience 655 acres of beginner to advanced terrain that include open groomers, glades and powder bowls. For more information or to check the snow report, visit DiamondPeak.com, call (775) 832–1177 or connect with Diamond Peak on Facebook, Twitter, Instagram and YouTube.

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Diamond Peak Ski Resort | 1210 Ski Way, Incline Village, NV 89451 | (775) 832-1177

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DATE	DAY OF THE WEEK	TIME	LOCATION	MEETING	ITEMS SLATED FOR CONSIDERATION
				MARCH 2016	
02/23/2016	Tuesday	By 8 a.m.		Due date of Board Retreat packet materials	
02/25/2016	Thursday	Before 5 p.m.		Target Date for release of Board Retreat Packet	
03/03/2016	Thursday	2 to 4 p.m.	Admin Boardroom	Board Retreat	Set date for Preliminary Rec Roll Preliminary Budget presentation (5 Year Projection) Set Date of 4/27 for Public Hearing on Ordinances 2 and 4
03/01/2016	Tuesday	By 8 a.m.		Due date of Board Study Session packet materials	
03/03/2016	Thursday	Before 5 p.m.		Target Date for release of Board Study Session Packet	
03/10/2016	Thursday	1 to 5 p.m.	Chateau	Board Study Session	Budget Detail Presentation by Venue
03/21/2016	Monday	By 8 a.m.		Due date of Board packet materials	
03/23/2016	Wednesday	Before 5 p.m.		Target Date for release of Board Meeting Packet	
03/30/2016	Wednesday	4 to 5 p.m.	Chateau	Audit Committee Meeting	Appointment of District Auditor
03/30/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
03/30/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Tennis Facility Plan Award architect contract for beaches Ski uniforms and Ski rental equipment Appointment of District Auditor Renewal of Washington D.C. Legislative Advocate Contract
				APRIL 2016	
03/29/2016	Tuesday	By 8 a.m.		Due date of Board Retreat packet materials	
03/31/2016	Thursday	Before 5 p.m.		Target Date for release of Board Retreat Packet	
04/06/2016	Wednesday	9 to 3 p.m.	Start at PW	CIP Tour	
04/07/2016	Thursday	1 to 4 p.m.	Chateau	Board Retreat	CIP Workshop
04/18/2016	Monday	By 8 a.m.		Due date of Board packet materials	
04/20/2016	Wednesday	Before 5 p.m.		Target Date for release of Board Meeting Packet	
04/27/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
04/27/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Utility Rates – Ordinance 2 and 4 Amendments – Hearing

* = Chateau is unavailable, private event already booked
(CC) = Consent Calendar Item
(GB) = General Business Item
(PH) = Public Hearing
(R) = Report Item

DATE	DAY OF THE WEEK	TIME	LOCATION	MEETING	ITEMS SLATED FOR CONSIDERATION
					Utility Rates – Ordinance 2 and 4 Amendments – GB Item RWTB Memorandum of Understanding Award Community Services Master Plan consultant contract Security services contract Preliminary Rec Roll Approval Board Policies and Practices Approval
				MAY 2016	
05/05/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	Final Budget
05/18/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
05/18/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Final Budget Approval
				JUNE 2016	
06/02/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	Review of Debt Management Policy
06/29/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
06/29/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Trustee Horan out of the area Non-alcoholic beverage contract award Adoption of Debt Management Policy
				JULY 2016	Distribute Board's self-evaluation tool
07/07/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	CANCEL due to 4th of July holiday?
07/27/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
07/27/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	
				AUGUST 2016	Due date of 8/15/2016 for Board's self-evaluation tool
08/04/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	
08/24/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
08/24/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Performance Evaluation –General Manager (ref: 11/18/2015 Meeting)

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				SEPTEMBER 2016	
09/01/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	
09/28/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
09/28/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Board's self-evaluation review
				OCTOBER 2016	
10/06/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	
10/26/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
10/26/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	Goals for Upcoming Year from General Manager
				NOVEMBER 2016	
11/03/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	
11/16/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
11/16/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	
11/10/2016	Thursday	8 a.m.-1 p.m.	Chateau	Board of Trustees Training/Orientation	Session 1 – POOL/PACT
11/15/2016	Tuesday	8 a.m.-1 p.m.	Chateau	Board of Trustees Training/Orientation	Session 2 –UNR
12/05/2016	Monday	8 a.m.-1 p.m.	Chateau	Board of Trustees Training/Orientation	Session 3 – District General Counsel
12/08/2016	Thursday	8 a.m.-1 p.m.	Chateau	Board of Trustees Training/Orientation	Session 4 – Staff
				DECEMBER 2016	
12/01/2016	Thursday	2 to 4 p.m.	Chateau	Board Retreat	
12/14/2016	Wednesday	5 to 5:30 p.m.	Chateau	Meet and Greet	
12/14/2016	Wednesday	5:30 p.m.	Chateau	Regular Monthly Board Meeting	

Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Board meeting) or (b) a future Board not on this calendar
Award Design Contract for the Diamond Peak Culvert
Revision to Memorandum of Understanding with Incline-Tahoe Parks and Recreation Vision Foundation (ITF)
Marketing/Branding proposal from AugustineIdeas

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