Incline Village General Improvement District
Board of Trustees

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

MEETING SYNOPSIS

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES

HELD IN INCLINE VILLAGE ON TUESDAY, NOVEMBER 10, 2026.

*Viewing available by clicking the link and choosing BOT Meeting 11.10.2026 at: https://ivgid.portal.civicclerk.com/event/747/media

---

Meeting opening and public comment
The Incline Village General Improvement District Board of Trustees meeting was called to order at 5:00 p.m. on November 10, 2026, at 893 Southwood Boulevard.

All Trustees - Mick Homan, Michelle Jezycki, Dave Noble, Ray Tulloch, and Michaela Tonking—were present.

Public Comments
Public comments opened with a large turnout from the tennis community regarding court utilization and the proposed Tennis and Pickleball Center reconstruction.

Bill Feast - Speaking as a tennis player, Capital Investment Committee member, and nearly 20-year property owner, urged the board to support the General Manager's conclusions that seven courts are justified by more accurate reservation data (about 7,400 players at peak times versus 2,900 for the season from card-swipe data) and to release the Lloyd Engineering bid package now, noting that the district will have spent about $300,000 in Lloyd fees. He cited FY2026 Racquet Center revenue of $360,000, being the highest since 2022. He additionally supported the new organizational structure separating the head pro and operations roles and asked that a tennis committee be re-established. He further questioned whether there is demand for Padel and whether the proposed location near the hitting wall leaves room to expand.

Sheri Feast - Said peak-time court bookings reached 80 to 90 percent this summer and demand regularly exceeded availability. She noted that 2016 recommendations for online reservations, player matchmaking, and expanded programming have been unevenly implemented, cited Tahoe Donner's online reservation system as an example, and asked that local demand, revenue, and maintenance costs be assessed before proceeding with Padel at a location that fits only one court.

Randy Lopes - Urged the district not to delay going out to bid, noting contractors are already lining up next year's work, and supported reconstruction of all seven courts, citing full courts during socials and the Incline Open and a reported profit for the center from April through August.

Dave Hildebrandt - Objected to what he viewed as a premature conclusion, made without reliable data, that the courts were underutilized and available for a Padel court. He asked that ongoing court maintenance, including nets and windscreens, be adequately funded and asked how the $4.5 million project budget was funded.

Tyler Robins - Said the 2016 Tennis Center Master Plan recommendations (online reservations, matchmaking, leagues, and facility renewal) were never fully implemented, and that current attendance reflects underinvestment rather than a ceiling on demand. He cited weekday 10 a.m. to noon reservations exceeding 80 percent every month from June through September, nearly 92 percent in July, and noted that reducing to four courts would leave only two for general play when two are used for lessons.

Aaron Katz - Stated that the audit is missing findings on compliance required under NRS 354.6244, objected that an October 30, 2026, report referenced in the board packet would not be released to him until March 2027, disputed the presentation of non-operating revenue in the Community Services and Beach funds and the treatment of the facility fee as an exchange-like transaction (Note 1R), and asked the board to continue the item until complete materials are provided. He submitted written statements for the minutes.

Harry Swenson - Disputed Vice Chair Jezycki's October 14 statement that no Snowflake Lodge financial commitments had been made, citing the SE Group contract, $800,000 authorized for architectural design, staff time, and the proposed bond reimbursement resolution, which changed from $60 million to $20 million. He questioned trustee one-on-one meetings with staff and the General Manager under the Open Meeting Law and asked that any bond decision be put to a community vote.

Martin Lundy - Said he has often been unable to reserve a court at the desired time, asked the board not to reduce the number of courts, and called for an online booking system.

Patricia Owens - Asked how spending decisions are made on projects such as the beach snack bar and Snowflake Lodge and whether the community is surveyed. She also raised concerns that Recreation Center HVAC repairs scheduled to finish in August were not completed until November, leaving windows open and the pool area cold without clear accountability, and suggested the super-senior discount be 50 percent rather than 30 percent.

Tom Petrillo - Said four courts are not enough, and the high school courts are not a reasonable alternative, and that he supported Padel at a different location. He also asked when the courts might be covered for year-round play.

Cliff Dobler (by phone) - Stated that the General Fund holds $6.7 million against a policy reserve level of about $1.6 million and asked what the excess is intended for. He said potential Community Services capital needs of about $121.7 million, including Snowflake Lodge ($32.8 million), the Lodgepole lift ($8.1 million), and Schoolhouse carpet ($2 million), exceed projected available funds of about $62 million, and called for greater disclosure of how projects will be paid for.

The board approved the agenda after moving the 2026 District Venue End of Season Report to H1, the FY2026 ACFR to H2, and the investment policies to H4, with the bond reimbursement resolution remaining H3. At Trustee Tulloch's request, consent item G2 (SE Group agreement) was moved to General Business as H9.

Board Updates

Chair Michaela Tonking clarified that no action on the tennis courts was taken at the October meeting; the subject arose only in the General Manager's report, and a full tennis item is planned for early January. She reported that the Golf Advisory Committee had provided rate recommendations, and golf rates will be considered in January rather than December so as not to bind the incoming board.

Trustee Mick Homan reported that the Audit Committee met earlier that day, reviewed and accepted the FY2026 ACFR, and recommended it to the full board. Responding to public comments, he said the compliance findings are part of the single audit, which is about 95 percent complete but awaiting federal guidance, a delay affecting jurisdictions statewide that the state has indicated will not be an issue; he also stated that the facility-fee accounting is acceptable. He congratulated Dave Noble on his re-election and Ryan Brooks on his election, with terms beginning in January.

Vice Chair Michelle Jezycki congratulated Trustee Noble and Trustee-elect Ryan Brooks and recognized Jesse Malsom for passing his Grade 3 Collections exam, making him fully certified at Grade 3 in both water and collections. She reported concerns from condominium owners about baseline water fees and equity, which Director Nelson is reviewing as part of the budget process, and encouraged the community to follow board agendas year-round. She supported an online tennis booking system paired with players checking in. Responding to Mr. Swenson's comment, she explained that trustees meet one-on-one with staff to prepare because the Open Meeting Law prohibits more than two trustees from meeting outside a noticed meeting. Chair Tonking cautioned Mr. Swenson about interrupting, noting legal counsel confirmed the response was appropriate.

Reports to the Board

District General Manager Robert Harrison reported that more than 100 people attended the Tennis and Pickleball workshop and that staff are recommending the project be bid for all seven courts; he stated there was never a staff recommendation to reduce the number of courts. A donor has indicated interest in funding one Padel court at the proposed location through the Incline Tahoe Foundation. About 30 people attended the Recreation Center programming open house. He noted the audited financial statements were completed ahead of the November 30 deadline, the final requirement set by the

Committee on Local Government Finance, and the district hopes to be removed from the state fiscal watch list at the Committee's January meeting.

At Chair Tonking's request, Director of Public Works Kate Nelson reported that Waste Management is evaluating a 32-gallon wildlife-resistant cart for residents who have difficulty with the heavier carts, including availability, cost, and service pricing, with a contract amendment likely in January. Trustee Tulloch asked that Waste Management close lids after servicing and that lighter, less top-heavy carts be considered.

Director of Finance Noemi Barter reported that Tyler implementation is down to three or four remaining items out of more than 20 (Capital Assets, Inventory, Bank Reconciliation, and Hub), with full completion targeted by June 2027. Payroll and general expenditures are trending slightly under budget, more vendors are being moved to EFT, the loan has been fully drawn with payments due in January and July, and Raymond James has been selected as investment advisor. The internal service fund continues to run a deficit; staff found that invoices were not making it through the process and are making first-quarter corrections. In response to Vice Chair Jezycki, she explained that the audit's material weakness was a roughly $60,000 year-end property-tax cutoff error, now addressed through improved reconciliation of county reports.

Recreation Operations Manager Adia Van Peborgh provided the Burnt Cedar Beach tree-vandalism update. The $147,000 reward press release has been distributed to at least 20 media outlets, including Spanish-language El Sol de Nevada, and shared on social media by staff and the Washoe County Sheriff's Office. Staff and the district arborist continue to monitor and treat the trees. Information should be provided to Detective Crystal Martucci at 775-328-3001, case number 26-4225, by March 31, 2027, to qualify for the reward.

The following Consent Calendar item was approved: Board of Trustees Meeting Minutes for October 14, 2026. (G1). Approved by a 5–0 vote.

General Business - 2026 District Venue End of Season Report

Tennis and Pickleball. Project Manager Bree reported that staff are ready to bid the project with courts 3 through 7 as the base bid, courts 1 and 2 as a bid alternate, and post-tension concrete alternates for each. Bids would go out the following week and open in mid-December, with results returning to the board in January. Updated estimates are within budget, and the alternates protect the project if bids come in high. She said prevailing wage rates, more than fuel prices, will drive cost, and noted TRPA BMPs must be completed around the courts regardless of reconstruction. Construction would be completed in one season, with some courts remaining open.

Trustee Homan said scan data had shown about three to four players per court per day and asked players to check in so the district has accurate data for decisions and rate setting. Vice Chair Jezycki noted the October item was not agendized for possible action, said she was embarrassed online reservations are not yet available, and noted staff had reported being harassed when checking passes. Trustee Noble supported the bid structure, shortening court time from 120 to 90 minutes during construction, and hourly check-in enforcement. Trustee Tulloch said tennis has consistently lost money and that revenue, rather than scan data, should guide a $4.5 to $5 million investment. Chair Tonking confirmed board direction to proceed with the bid (legal counsel advised a motion was not required),

directed staff to develop an online reservation system and an operating plan for the center before rates and the court design come back in January, suggested a tennis committee similar to the Golf Committee, and acknowledged maintenance shortcomings. Vice Chair Jezycki supported accepting the Padel donation.

Food and Beverage. Food and Beverage Operations Manager Evan Carsman reported combined revenues up about $505,000 (15.6 percent) and combined payroll and services and supplies expenses down about $414,000, for a reported net of about $1.16 million, an improvement of $919,000; he noted part of the expense reduction reflects reporting changes and that additional cost of goods sold may still be recognized. Golf food and beverage revenue declined about 1.2 percent with payroll down 11.4 percent, despite July flooding at the Championship Course that closed the lower snack bar. Beach revenue rose 28.4 percent to about $700,000, while beach payroll rose 71.5 percent with the first full season at Ski Beach. The Chateau and Aspen Grove hosted 341 events (nearly 12 percent growth), including 65 weddings, with 38 weddings already booked for 2027. Trustee Tulloch questioned the inventory-based cost-of-goods process and recommended booking food purchases directly to expense; Director Barter said staff would consider it and noted food and beverage inventory balances are typically under $20,000. Trustee Homan agreed with the recommendation, and he and Chair Tonking commended the team.

Beaches and Recreation. Recreation Operations Manager Adia Van Peborgh reported that the November 5 programming open house identified interest in senior programs (ages 70 and up), more group fitness, and a centralized source for program information; a calendar-year recreation report will follow. Beach visitation declined slightly during Beach House construction, mainly among picture pass holders; group picnic rentals were nearly flat; annual launch passes decreased while round-trip launches increased. Kayak and paddleboard rack revenue increased by about $40,000 and watercraft storage parking about $26,000. Planned improvements include revisiting vessel tracking, new Mobi-mats, restriping the boat ramp, a signage audit, and an updated parking map with more supervision. Trustee Noble asked for consolidated signage, no boat parking in the center “donut hole,” and consideration of rotating rack assignments given a waiting list of several hundred. Vice Chair Jezycki commended boat-inspection staff and asked about Ski Beach kayak rentals; General Manager Harrison said TRPA took more than 445 days to process the permit and conditioned it on removing kayak and paddleboard racks from the stream zone, so the district did not proceed. Burnt Cedar is zoned as a no-watercraft-concession area.

Golf. Golf Operations Manager Rob Bruce reported total rounds increased from 37,854 in 2023 to 47,264 in 2026 (Championship 26,866; Mountain 20,398). Resident play at the Championship Course rose from 52 to 59 percent, while non-resident play declined, attributed to the cart path project, online booking engine problems, and the economy; a new system is planned for next season. High-season utilization reached 80 percent at the Championship Course and 69 percent at the Mountain Course, and 645 play passes were sold. Merchandise sales have nearly doubled since 2023 to about $859,000, and the district merchandiser received the NCGA 2026 Merchandiser of the Year Award. Cart path Phases 1 and 2 (holes 4–6 and 14–16) are complete, with the remaining 12 holes planned for next season. Fiscal-year revenue was $4,663,422 against expenses of $5,577,128, a loss of about $913,000, with an expense increase of about $700,000 under review. Daily rates, play passes, and booking windows for 2027 and 2028 will return to the board, likely in January.

Chair Tonking noted the Golf Advisory Committee had been given an August start and requested updated budgeting. General Manager Harrison confirmed no date has been committed by contract, and Trustee Homan asked staff to weigh using contingency for weekend work against lost revenue. Trustee Homan identified the drop in non-resident rounds as reducing average revenue per round and supported reviewing the advance-booking policy; Chair Tonking said the booking system does not work for residents or non-residents. Vice Chair Jezycki asked that Recreation Center merchandise be priced for its audience.

General Business - FY2026 Annual Comprehensive Financial Report

Auditors from CliftonLarsonAllen reported an unmodified (clean) opinion. Material weaknesses included the revenue cutoff error and the reclassification of internal service funds from the governmental activities' column to the business-type activities column, with a net effect of zero. Trustee Homan commended the finance team and auditors, noting the district progressed from a 2023 audit disclaimer to a qualified opinion in 2024, a clean but late opinion in 2025, and a clean opinion in 2026 completed three weeks before the deadline. He reported about $56 million in cash and investments, of which about $16 million is committed to carryover capital projects; General Fund expenditures came in about $2 million below budget with fund balance up about $1.8 million; Community Services sales revenue was about $5 million below budget due to the low snow year at Diamond Peak; and the internal services fund generated a surplus of about $170,000, reducing its deficit to about $215,000. Chair Tonking thanked staff and the auditors.

General Business - Bond Reimbursement Resolution, Investment Policies, and Legislative Agenda

Resolution No. 1932, concerning the reimbursement of costs from proceeds of bonds in a maximum aggregate principal amount of $20 million to finance recreational facilities, passed 4–1, as amended. Director Barter explained that bond counsel recommended a reimbursement resolution, which allows costs incurred 60 days before adoption and over the following 18 months to be reimbursed if tax-exempt bonds are later issued; it does not obligate the district to issue bonds, use any financing source, or commit to $20 million. Bond Counsel Ryan Henry of Taft Law confirmed the resolution is required by IRS Treasury regulations and that any bond issuance would require multiple future board actions. The $20 million reflects anticipated spending over the next 18 to 24 months; an earlier $60 million figure was corrected after clarification with bond counsel. The language covers Diamond Peak and other recreational facilities. Vice Chair Jezycki said the item felt like "cart before the horse" since the board had not discussed bonding and asked for clear public messaging; Chair Tonking asked for clearer staff memos. Trustee Tulloch noted Section 2(a) reads "at least" $20 million, stated his view that costs will exceed $60 million, and voted against approval; Trustee Homan responded that no one has stated such a figure.

The board approved, 5–0, updates to Use of Local Government Investment Pool Policy 10.1.0, Investment Management Policy 11.1.0, and Practice Policy 2.11.0, renumbered as 11.2.0. Director Barter said the policies had not been updated since 2008; the revisions update NRS references, expand on permitted and prohibited investments, and add an investment-income allocation methodology based on annual cash balances, as recommended by the auditors.

The board approved, 5–0, amendments to the District's 2027 Legislative Agenda. Director Nelson reported the federal lands bill, which includes the proposed dog park land near the high school, awaits Senate committee markup. General Manager Harrison noted removal from fiscal watch is nearly accomplished. John Griffin of Bullpen Innovation Consulting said use of treated effluent during fire emergencies can be pursued administratively with NDEP and DCNR rather than through legislation, and public records reform efforts will continue. The new item directs the team to pursue an additional increment of transient lodging tax in Incline Village (currently 13 percent versus 13.5 percent elsewhere in Washoe County) dedicated to IVGID recreational facilities; Trustee Homan noted roughly 95 percent of Washoe County short-term rentals are in Incline. Mr. Griffin also recommended joining legislative discussions on redevelopment powers for General Improvement Districts.

General Business - Incline Tahoe Foundation Agreements and Contracts

The board approved, 5–0, the project attachment to the September 9, 2026, Memorandum of Understanding with the Incline Tahoe Foundation (ITF) for fundraising to incorporate Padel courts at the Racquet Center. General Manager Harrison said capital costs would be fully donor-funded, with future operating costs borne by the district; a maintenance cost estimate is not yet available.

The board approved, 4–1, the project attachment to the ITF Memorandum of Understanding for the Incline Beach House Donor Wall project, amended to state that staff will create an additional donation opportunity at lower giving levels. The proposal includes engraved native-fish donor tiers beginning at $10,000 and naming rights for the Burnt Cedar bar ($500,000) and fire pit corner ($250,000). Vice Chair Jezycki was concerned the $10,000 minimum excludes many residents and noted the original $2 million fundraising goal; Trustee Homan supported the levels, asked that naming rights be for a set term, and asked that qualifying capital uses for ITF-held funds be clearly defined; Trustee Tulloch cautioned against additional donor promises and asked that funds raised offset the Beach House cost; Trustee Noble suggested a five-year naming-rights term. Suggestions included a lower-level option such as pavers or a boulder, and seeking a lead donor to cover design costs.

The board approved, 4–1, the Incline Beach House Donor Wall Design and Prototype Development agreement with One Hat One Hand, not to exceed $25,485, with change orders up to 10 percent ($2,550). Director Nelson said the contract covers only the design and a prototype to begin fundraising. Trustee Tulloch objected to section 3.3.2, allowing the vendor to invoice 50 percent upon notice to proceed; legal counsel said this was a policy question, and staff explained the vendor must order materials in advance.

The board approved, 4–0, an agreement with SE Group for the Diamond Peak Capital Improvement Financial Plan for $50,000, with a $5,000 owner contingency. Project Manager Bree explained that a master plan update, the first since 1987, will be submitted to TRPA by December 23 covering six projects: snowmaking replacement, Snowflake Lodge, the lower learning area, Lakeview lift, Lodgepole lift, and Ridge Run regrading (lower mountain access). TRPA requires a financial model of Diamond Peak as a whole, which would also serve bond counsel. Trustee Tulloch questioned SE Group's independence, noting about $269,000 already paid to the firm.

Long-Range Calendar Discussion

Chair Michaela Tonking asked that items binding the incoming board, such as pricing and budget decisions, be moved to January, that a tennis item be added to the January meeting, and that budget workshops be added as scheduled.

Final Public Comment

Bill Feast - Shared FY2026 results including depreciation and overhead: golf lost $1.838 million, the Recreation Center $1.643 million, parks $1.4 million, facilities $356,000, ski $159,000, and tennis $116,000. On a cash basis, tennis was about break-even, golf generated $204,000, ski $2.374 million, and events $207,542. He urged the board to apply consistent standards across all facilities and require a business plan for each new project, including Padel.

Tyler Robins - Said check-in can take about five minutes per person and a ball-machine check-in can freeze the system for ten minutes, explaining the data gap. He suggested RFID check-in with webcams, better-matched pro shop inventory or vending, and the same rigor for Padel as was applied to court utilization, noting the proposed location is actively used and impervious coverage is limited.

Sheri Feast - Said an online reservation system is the most important step to reconcile scan and court-use data, that enforcement is still needed, and that 90-minute court times make sense during construction. She noted tennis revenue rose 17 percent, and operating expenses fell 22 percent last calendar year despite check-in issues.

Jake Rosenberg - A Tennis Center employee, confirmed the check-in and clinic sign-up systems are slow, sometimes three to five minutes per transaction, and asked that the system be fixed.

Cliff Dobler (by phone) - Said the 2024 water and sewer master plan is not being followed, citing steel pipe replacement at 38 percent of the planned pace through 2026 and a SCADA estimate of $880,000 in the plan versus $12.4 million now with Carollo Engineering, and recommended a revised master plan within six months.

Suggested Action Items

Issue the tennis court bid (courts 3–7 base, courts 1–2 and post-tension concrete alternates) and return in January with results.
Bring a January tennis item addressing an online reservation system, center operations and management, check-in enforcement, maintenance, and a possible tennis committee.
Confirm the 2027 cart path start date, and bring golf rates, play passes, and booking-window changes in January.
Bring the Waste Management contract amendment for 32-gallon carts in January and ask Waste Management to close lids after servicing.
Issue clear public messaging explaining that Resolution No. 1932 does not commit the district to issuing bonds. Staff to improve clarity of memos and timing of supplemental materials.
Develop a lower-level donation option, define naming-rights terms and qualifying uses of ITF-held funds, and explore a lead donor for donor wall design costs.
Prepare operating and maintenance cost estimates for the Padel court.
Consider booking food and beverage purchases directly to expense.

Update the boat parking map, consolidate beach signage, and consider rotating kayak and paddleboard rack assignments.
Continue reviewing baseline water-fee equity as part of the budget process.

Adjournment The meeting of the IVGID Board of Trustees adjourned at **8:31 p.m.**