



Date: May 16, 2024

By: Dolores Holets, ITF Board President

Subject: **Historical Perspective of the IVGID – ITF Relationship**

For 15 years, the Incline Tahoe Foundation and the Incline Village General Improvement District have enjoyed a robust relationship that has provided many benefits to the Incline Village-Crystal Bay community. A few of these collaborative projects include the Robert & Robin Holman Family Bike Park, the Ridgeline ballfield renovation, the disc golf course, the bocce ball court benches/flower boxes, and the fit course. All these projects have the goal of increasing recreational opportunities for residents of and guests to our community.

The original relationship with IVGID was bound by the Memorandum of Understanding. The purpose of this document is to provide an historical perspective on why the foundation was formed and how it has evolved over time.

Formation of ITF and the 2009 Memorandum of Understanding with IVGID

In 2009, at the direction of the Board of Trustees and guided by the General Manager, ITF was formed. The primary purpose of the non-profit at that time was to raise funds for the expansion of the recreation center. With that goal in mind, a Memorandum of Understanding was crafted between IVGID and ITF. Specifically:

“CSG” shall mean Community Services Group, the department within IVGID that oversees parks and recreation facilities, services and programs.

- 1. The Foundation is created and operated primarily in support of IVGID and its CSG’s vision, mission and goals and its work will be compatible with these interests and goals.*
- 2. The Foundation will have as its primary purpose to secure, manage and invest privately raised funds solely for the benefit of the IVGID’s Recreation Center and other recreational facilities, parks, services, programs, and other efforts as mutually agreed upon.*

One of the first fundraisers held by ITF was called a “Toast to Tennis.” The objective was to raise funds for indoor tennis courts, youth scholarships, and renovations to the tennis facilities. The event was held in 2011. By 2016, it was apparent that IVGID did not intend to build indoor tennis courts. ITF contacted all individuals who specifically donated to indoor tennis, requesting transfer of funds to maintenance projects, such as new carpeting. In several cases, donors requested their funds be transferred to other non-profit organizations.

To date, most of the initial projects identified by CSG have not come to fruition or completion. These include expansion of the recreation center, beautification projects for the Recreation Center gardens and Village Green, and renovation of the tennis facilities – indoor tennis. Thanks to dedicated community members and a sizable donation from the Lion’s Club, the disc golf course was completed. Through a partnership agreement with the disc golf course organizers, ITF assumed responsibility for fundraising.

Project Specific Memorandums of Understanding

In 2017, ITF was given a donor advised grant from the Parasol Tahoe Community Foundation to build the Robert & Robin Holman Family Bike Park. The grant agreement existed solely between ITF and Parasol. ITF needed to create a project specific MOU with IVGID that met the reporting requirements of the \$225,000 grant.

After numerous discussions with the IVGID General Manager, Director of Parks & Recreation, and several IVGID Trustees, it was recommended that the 2009 MOU with IVGID be replaced with project specific MOUs that better defined the needs of the donors, ITF, and IVGID. The project specific MOUs would work in conjunction with Procedure 138 and the Naming Policy as part of the entire project package.

It is important to note that project specific MOUs came at the request of donors, resulting in over \$2 million in grants to recreational opportunities for Incline Village residents. It has been our experience that donors want the project oversight provided by ITF.

ITF has also expanded beyond working strictly with IVGID to collaborating with other organizations. A list of the foundation's projects and community events can be found on our website, www.inclinetahoe.org.

The Current Relationship with IVGID

Since its formation, ITF has valued its relationship with IVGID. Currently, there are three distinct ways ITF works with IVGID:

- *Pass-through funds.* IVGID Parks & Rec holds delightful events for the community, such as Trail of Treats, The Bunny Trail, and Santa Stop. These events are listed on ITF's website. Those individuals who contribute receive tax donation letters from ITF. One hundred percent (100%) of the funds raised go to these events, with no funds kept for ITF. MOUs are not required as these are strictly IVGID events.
- *IVGID Projects with Bench/Naming Opportunities.* The Bocce Ball court benches/flower boxes are an example of an IVGID project with naming opportunities. ITF has a Partnership Agreement with the Bocce Boyz. A dedicated group of bocce ball enthusiasts raised funds for benches and flower boxes by the bocce ball courts. These funds were placed with both ITF and Parasol. At the appropriate time, funds held in Parasol were granted to ITF. Because of ITF's due diligence process, Parasol prefers to work directly with ITF and not IVGID. IVGID was responsible for installing the benches, flower boxes, and commemorative plaques on the benches. Invoices for the benches were submitted to ITF for reimbursement to IVGID. This project did not require an MOU as it was covered under IVGID's Procedure 138.
- *Project Specific MOUs.* Larger projects, such as the Bike Park and Ridgefield ballfield renovation, required project specific MOUs. Donors to ITF, such as the Parasol and Duffield foundations, have specific grant specifications that require oversight and detailed reporting. In these instances, ITF generally charges up to 3% administrative fees. If the grant requires an endowment to be created for on-going maintenance, up to 7% can be held in reserve. These amounts are negotiated with each donor.

The ITF Board and Advisory Committees

The ITF board and advisory committee members are a group of professionals, executives, and business owners who volunteer their time and talents to the betterment of the Incline Village – Crystal Bay communities. All board members are full-time residents. Profiles of the members can be found on ITF's website, www.inclinetahoe.org/board.