

**MEMORANDUM**

TO: Board of Trustees

FROM: Susan A. Herron  
Director of Administrative Services

THROUGH: Bobby Magee  
District General Manager

SUBJECT: Review, Discuss and Approve Revisions to Board Practice 6.2.0 - Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Service

DATE: May 8, 2024

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**I. RECOMMENDATION**

Review, discuss, and approve the changes as provided to Practice 6.2.0.

**II. BACKGROUND**

An internal report was provided to the Board of Trustees by the District General Manager on or about April 15, 2024. Staff has taken the input that was received from Chair Schmitz and has either incorporated the requested input or provided an explanation below.

**III. INPUT RECEIVED**

For each venue, to review and add to the pricing policy services not covered in the policy with an explanation as to how each service

relates to the pyramid. (Trustee request) [No change to the practice]

The only section in which the pyramid (Appendix A of the practice) is mentioned/referenced is Parks, Recreation and Tennis thus its applicability would be presumed to only be to those programs within that section.

Each time a program is contemplated in Parks, Recreation and/or Tennis, the attached program evaluation form (Exhibit B) is completed.

#### **IV. QUESTIONS(Q) ASKED AND ANSWERS (A)**

Q1. Were cost recovery targets set by the Board for each venue during the 2023/2024 budget as required by this practice? (Staff request) [No change to the practice]

A1. Staff does not recall specific cost-recovery targets set during the annual budgeting process however with the budget approval it is assumed that the specific revenue/uses targets were established by the Board of Trustees.

Q2. We should have consistent policy across venues for ease of understanding of staff and passholders. (Trustee request) [No change to the practice]

A2. Staff agrees and working with Legal, we are trying to establish practices that are consistent across the Community Services venues. At Public Works, the Household Hazardous Waste program has the following as one of its requirements:

- Proof of residency in Incline Village or Crystal Bay, Nevada is required.

Q3. Be clear about having to show a valid picture pass to receive discount, buy passes, check in (golf, ski, beach, rec center). (Trustee request) [No change to the practice]

A3. A verbal review was done with all venue managers and they confirmed that they have this information at their venues, up on their websites, and all of their Staff has been trained to ask for picture passes when a discount, purchase, and/or check-in happens.

In our Customer Service trainings, Staff is taught to remember guests and address them by name whenever possible so as to enhance that personal service feeling. Staff does use this technique with frequent guests.

Q4. Food and beverage discounts and policy for use. This may be clarification that the policy is a discount for passholders and not their guests for F&B at golf, ski, beach, etc. (Trustee request) [ No change to the practice]

A4. The Grille at the Chateau, on their webpage, has a very clear statement about the discount and it reads as follows:

#### *IVGID Recreation Pass Holder Discounts*

*IVGID Recreation passholder's receive a 10% discount on food and nonalcoholic beverages at all IVGID food venues including The Grille at The Chateau, Mountain Snack Bar, Beach Snack Bars, etc. Pass holders must present their card or a scannable photo of their card or the discount will not be applied. The discount is not transferrable to non-pass holders in your party. Pro Tip: Take a photo of your Recreation Pass with your smartphone so you always have your card with you?*

At the ski resort, the same 10% discount is offered, to the passholder, at the cashier station but not at the Loft Bar.

Ordinance 7 does not presently include any language regarding the food and beverage discount. There is a change that may come forward that delineates this discount within Ordinance 7. Presently, the prudent approach has been used because if the District determines that a discount is no longer reasonable, it can easily be removed from the promotional materials (i.e. website, etc.) without having to go through the more formal process of removing it from the ordinance (i.e. holding a public hearing).

Further, the District has, for decades, treated this discount as a quiet discount; promoting it in a quiet manner rather than a verbose manner. If it is the Board's desire to heighten awareness of this available discount, Staff will be happy to comply with that direction once given. Staff would not recommend it be formal direction i.e. included in this practice but rather a verbal direction.

- Q5. Programs – what are they and how are they priced per the pyramid? These are programs at the beach, rec center, youth programs, senior programs, golf clinics, ski lessons, etc. (Trustee request)
- A5. Within Parks and Recreation, each program, event, and/or camp must go through a program review prior to being approved. Attached as Exhibit B is the program review form that Parks and Recreation completes before a program is approved or denied.

Golf clinics are taught by golf teaching professionals and these professionals are charging our guests either by the hour or by the clinic. These employees are then paid a portion of these activities separately from their regular salary as these types of programs occur outside their normal working hours unless they are strictly teaching professionals and then their hourly wage is adjusted to compensate for the fees received from their teaching services.

Ski lessons are booked and coordinated through the Ski School at Diamond Peak. These lessons are charged at market rates as defined within the practice.

Discounted use requires proof of a 501(c)3 to qualify as a non-profit per policy. Identify what services may be discounted for these qualified groups. Identify groups eligible and what discount is allowed for the services per the pricing pyramid. Example: Vets club, Republican Women, Incliners, golf clubs, Diamond Peak Ski Education Foundation, etc. (Trustee request)

Policy and Procedure Resolution No. 141 (Exhibit C) is the relevant document that Staff follows when discounting facilities. This policy and procedure makes a specific reference to 501(c)3.

There are also the following Federal non-profit designations:

- ✓ 501(c) - charitable but writing off donations is not allowed
- ✓ 501(c)3 - charitable, churches
- ✓ 501(c)4 - social welfare, civic and employee organizations,
- ✓ 501(c)5 - labor, agriculture, horticulture organizations

- ✓ 501(c)6 - business, chambers, real estate boards
- ✓ 501(c)7 - social and recreational clubs

The Veterans Club and the Incliners are IVGID programs and they are volunteer run groups of individuals. Their use of the facilities is budgeted for within the Parks and Recreation program budget and the Incliners receive a discounted rate for their twice monthly use of the Chateau. The Veterans Club holds their meetings on District property and they are not charged for meeting room space.

The Republican Women are a legacy group of women who generally meet once a month at the Chateau and they have negotiated a zero cost use of the Chateau based on a minimum amount of food and beverage purchase.

Diamond Peak Ski Education Foundation has a separate agreement which was approved by the Board of Trustees and is available upon request. Their room usage, etc. is defined within this agreement.

The golf clubs use District facilities at discounted rates mostly based upon food and beverage purchases as well as golf merchandise purchasing. This agreement is a legacy agreement and there are no documents supporting this agreement. However, each golf club has come before the Board of Trustees for formation with the last club being the Mountain Niners who came before the Board of Trustees in November 2008.

## **V. STAFF PROPOSED CHANGES/REQUESTS**

**3.0** Paragraph 3.0 of the practice states “Venue-Specific Pricing”

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

Assistant Director of Finance Adam Cripps is recommending that the above paragraph be revised to read as follows:

### **3.0 Venue-Specific Pricing**

*While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services. The measurement for success will be the overall performance of the fund/sub-fund that these venues make up i.e. the Community Services Fund and more specifically the working capital (cash) balance.*

**Paragraph 3.4.4.** of the practice states “*A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.*”

Due to the financial system transition, Directors continue to be unable to access reports to fulfill this requirement within the practice therefore Staff recommends that this text be changed to read as follows:

*An annual report will be provided to the Board of Trustees, no later than August 31 and beginning with Fiscal Year ending*

*2024/2025, that will detail the financial impact of the discount extended to the various groups and/or non-profits.*

**Paragraph 5.1** of the practice states *“The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.”* It is the understanding of Staff that once the budget has been adopted by the Board of Trustees, the financial performance targets have been set. Monthly financial reports are provided to the Board of Trustees and the public as posting to the yourtahoeplace.com website. If the Board of Trustees desires something different, please identify what they would like.

**Paragraph 5.4.** Staff recommends changing this paragraph to read *“The District’s respective venue Directors are authorized to approve pricing for Food and Beverage and retail merchandise.”* This change will formalize that the General Manager Diamond Peak Ski Resort and the Director of Parks and Recreation enjoy the same authority as the General Manager of Golf Operations.

## **VI. ATTACHMENTS**

- Exhibit A – Practice 6.2.0 – current version
- Exhibit B – Program Proposal Form (Recreation)
- Exhibit C – Policy and Procedure 141, Resolution 1895
- Exhibit D – Practice 6.2.0 - redline
- Exhibit E – Practice 6.2.0 – all changes accepted



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Practice 6.2.0**

**RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies**

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

**1.0 Scope**

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

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

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

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

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

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

**3.0 Community Services Pricing**

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

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

**3.1 Others (Non IVGID Picture Pass holders):**

- 3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.
- 3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.
- 3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

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

**3.2** Guests:

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

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

**3.3** IVGID Picture Pass holders:

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

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

**3.4** Discounts

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

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at no less than the Direct Costs of providing venue

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access/ rental, program or service.

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

**3.5 Venue-Specific Pricing**

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

**3.5.1 Golf Course Fees**

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

**3.5.2 Chateau & Aspen Grove Rentals / Special Events**

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

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Enterprise Fund established through the budget process.

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

3.5.3 Ski

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

3.5.4 Parks, Recreation, and Tennis Center

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

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

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

**4.0 Beach Pricing**

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

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

**5.0 Administration of Community Services and Beach Pricing Policy**

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

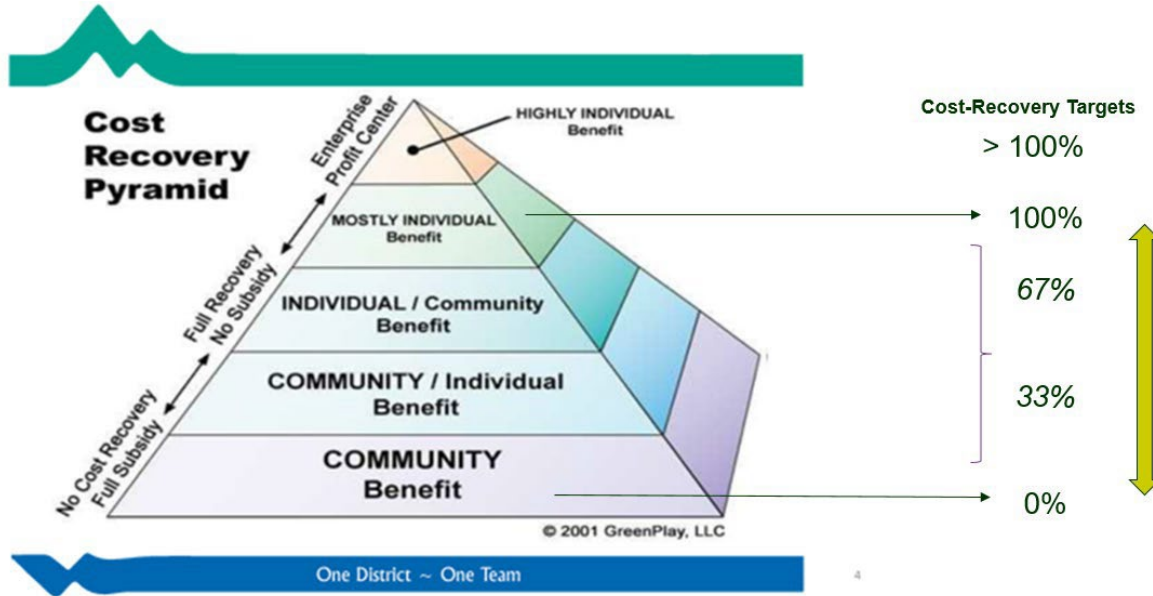
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when appropriate during the fiscal year Key Rates to include:

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

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

## Appendix A Cost-Recovery Pyramid Recreation and Community Programs





# Program Proposal Form



# \_\_\_\_\_

Submitted by: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

## Activity, Program or Event

Program Name \_\_\_\_\_

Description  
(This will be on the website)  
\_\_\_\_\_Goals  
\_\_\_\_\_Flex Reg?  Yes  No  N/A

Questions 1) \_\_\_\_\_

2) \_\_\_\_\_

3) \_\_\_\_\_

Special instructions to participants  
\_\_\_\_\_

## General Information

Days of the week  All  Monday  Tuesday  Wednesday  Thursday  Friday  Saturday  Sunday

Location \_\_\_\_\_

Time Start time: \_\_\_\_\_ End time: \_\_\_\_\_

Dates (mm/dd/yy) Registration start: \_\_\_\_\_ Registration deadline: \_\_\_\_\_

Program start: \_\_\_\_\_ Program end: \_\_\_\_\_

Exclude date(s): \_\_\_\_\_

Program supervisor  Pandora Bahlman  Gwynne Cunningham  Kimberly Monte  Sarah Morris  Meagan Ballew  
 Kristen Ferrall  Shelia Lejon  Jennifer Moore  Tim Kelly  Adia van Peborgh

Other: \_\_\_\_\_

## Registrants (if applicable)

Participant Age Minimum age: 5 years old Maximum age: \_\_\_\_\_

Participant Grade Minimum grade: \_\_\_\_\_ Maximum grade: \_\_\_\_\_  
 Registrants Minimum number: \_\_\_\_\_ Maximum number: \_\_\_\_\_ Waitlist number: \_\_\_\_\_  
 Additional notes \_\_\_\_\_

## Program Pricing

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Allow pro rate?  Yes  No  N/A

### Rates

Standard Rate Day: \_\_\_\_\_ Week: \_\_\_\_\_ Course: \_\_\_\_\_

Employee Day: \_\_\_\_\_ Week: \_\_\_\_\_ Course: \_\_\_\_\_

IVGID PPH Day: \_\_\_\_\_ Week: \_\_\_\_\_ Course: \_\_\_\_\_

Rec Ctr. Member Day: \_\_\_\_\_ Week: \_\_\_\_\_ Course: \_\_\_\_\_

Early Bird \_\_\_\_\_

Extra fee Amount: \_\_\_\_\_ Description: \_\_\_\_\_

### Budget

Revenue/fees account number =====> 350-46-811-4210 - Program Registration - PPH - Youth Sports

Second Revenue/fees account number =====> Please Select One

Third Revenue/fees account number =====> Please Select One

Supplies account number =====> Please Select One

Deferred revenue?  Yes  No  N/A

### Additional Financials

Pyramid recovery cost methodology placement  Community  Community & Individual  Individual & Community  
 Mostly Individual  Highly Individual

Alternative funding sources (e.g., partnerships, etc) \_\_\_\_\_  
 \_\_\_\_\_

## Staffing

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Ratio 10 to 1

Volunteers \_\_\_\_\_  
 \_\_\_\_\_

Special licensing and certifications needed

- Special Events Permit    
  Food Handler Permit    
  Alcohol Awareness Certification  
 Liquor License    
  Sheriff's Card    
  Health Department

## Outside Resources

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Supplies We supply basketballs

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Entertainment and vendors

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Equipment

What is it? / Where is it from?	Who picks up? / Who sets up?	Who cleans up? / Who returns?

Additional notes

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Marketing Research Is anyone in the community doing a similar program?   no   yes (provide justification for duplicate program)

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## Marketing Checklist

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- Flyers
- Website
- Vermont
- Banners
- Facebook/Instagram
- E-flyer on website
- Recreation Counter
- Rec User Calendar

**Administering Staff:**

Entered by: \_\_\_\_\_

Date received: \_\_\_\_\_

Date entered: \_\_\_\_\_

Notes: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**Pre and Post Program Financial Report**

Prepared by \_\_\_\_\_ Date Budget Proposal Completed \_\_\_\_\_ Date Post Program Financials Completed \_\_\_\_\_

Program Dates \_\_\_\_\_

Program \_\_\_\_\_

Location \_\_\_\_\_ Days \_\_\_\_\_ Hours/Day \_\_\_\_\_

REVENUE	Budget Proposal			Post Program Financial		
	Count	Fee	Total	Count	Fee	Total
Sponsor Fees			\$0.00			\$0.00
Team/Resident/Registration Fees	0	\$0.00	\$0.00			\$0.00
Non-Resident Registration Fees	0	\$0.00	\$0.00			\$0.00
Extra Roster/Late Fees			\$0.00			\$0.00
Personal Services			\$0.00			\$0.00
Miscellaneous Revenue			\$0.00			\$0.00
			Total Revenue \$ -			Total Revenue \$ -

Compensation	# Hrs./Games	Rate	Total	# Hrs./Games	Rate	Total
Crdntr/Mngr/Sprvsr/BNFT			\$0.00			\$0.00
Site Supervisor			\$0.00			\$0.00
Other:			\$0.00			\$0.00
Rec Clerk			\$0.00			\$0.00
Other Earnings		0.00%	\$0.00			\$0.00
			Total Wages \$ -			Total Wages \$ -

EQUIP./SUPPLIES	Quantity	Price Per Item	Total	Quantity	Price Per Item	Total
Oatmeal			\$0.00			\$0.00
Referee Travel			\$0.00			\$0.00
Champ Trophy			\$0.00			\$0.00
Misc.			\$0.00			\$0.00
Postage/Flyers/Ads			\$0.00			\$0.00
			Total Equip./Supplies \$ -			Total Equip./Supplies \$ -

	Wages	\$0.00		Wages	\$0.00
	Payroll Taxes & Fringe @ 12%	\$0.00		Payroll Taxes & Fringe @ 12%	\$0.00
	Equipment/Supplies	\$0.00		Equipment/Supplies	\$0.00
	Benefits @ 20%	\$0.00		Benefits @ 20%	\$0.00
	<b>Total Expenses</b>	\$0.00		<b>Total Expenses</b>	\$0.00
	<b>Total Revenue</b>	\$0.00		<b>Total Revenue</b>	\$0.00
	<b>Total Profit or (Loss)</b>	\$0.00		<b>Total Profit or (Loss)</b>	\$0.00
	<b>Profit or (Loss)/Total Revenue</b>	#DIV/0!		<b>Profit or (Loss)/Total Revenue</b>	#DIV/0!

\_\_\_\_\_  
(Coordinator) (Date)

\_\_\_\_\_  
(Manager) (Date)

\_\_\_\_\_  
(Director) (Date)

**Program Evaluation:**

## General Information **(Just update information that is changing)**

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Program Name:

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Update/change effective date

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### Details

Days of the week

All  Monday  Tuesday  Wednesday  Thursday  Friday  Saturday  Sunday

Location

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Time

Start time:

End time:

Registration

Registration

Dates (mm/dd/yy)

start:

deadline:

Program start:

Program end:

Exclude date(s):

---

### Rates

Standard Rate

Day:

Week:

Course:

Employee

Day:

Week:

Course:

IVGID PPH

Day:

Week:

Course:

Rec Ctr. Member

Day:

Week:

Course:

Early Bird

---

Extra fee

Amount:

Description:

---

### Participants

Participant Age

Minimum age:

Maximum age:

---

Participant Grade

Minimum grade:

Maximum grade:

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Registrants

Minimum number:

Maximum number:

Waitlist number:

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Notes

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## POLICY AND PROCEDURE RESOLUTION NO. 141

### RESOLUTION 1895

#### A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS

**WHEREAS**, the Incline Village General Improvement District (IVGID) operates a number of facilities and recreational programs;

**WHEREAS**, IVGID currently has four separate policies regarding the complimentary and discounted use of District facilities and recreational programs;

**WHEREAS**, IVGID's Board of Trustees wishes to adopt this Resolution to replace those existing policies and comprehensively address the complimentary and discounted use of District facilities and recreational programs; and

**THEREFORE, BE IT RESOLVED**, as follows:

1. Community Focused Non-Profits. Community Focused Non-Profits shall be eligible for complimentary or discounted use of District facilities and recreational programs as set forth in applicable Board of Trustees Policies and Practices. Eligible non-profits shall be a local non-profit, a national non-profit with a local chapter, or local government agency or school district providing services to the local community. Local shall be defined as the Incline Village/Crystal Bay community. Organizations shall provide supporting documentation of their non-profit status prior to receiving complimentary or discounted use of District facilities or recreational programs. Non-government agencies shall be an IRS 501(c)(3) non-profit corporation or similar organization. All entities shall otherwise comply with all applicable terms and conditions for use of the facility or participating in the program, including insurance, indemnity, damage deposits, and similar requirements.
2. Blackout Dates. IVGID prioritizes the use of IVGID facilities for resident or revenue-generating use. As such, IVGID staff shall, on an annual basis, identify dates in which complimentary or discounted use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary or discounted use.
3. Pricing and Promotional Programs. IVGID may provide other special pricing, discount, or promotional programs to the general public or to a category of the general public. Examples may include complimentary lift tickets to Diamond Peak for local students or a round of golf at the Mountain Golf Course. Categories of the general public shall not include IVGID employees, retirees, or similar group provided benefits under personnel or similar policies. Special pricing, discount, or promotional programs shall be identified, budgeted, and approved through the annual budget.



**POLICY AND PROCEDURE RESOLUTION NO. 141**

**RESOLUTION 1895**

**A RESOLUTION REGARDING THE COMPLIMENTARY AND DISCOUNTED USE OF DISTRICT FACILITIES AND PROGRAMS**

- 4. Reporting to the Board of Trustees. On an annual basis, the General Manager or designee shall provide a report to the Board of Trustees listing any use of District facilities and recreational programs pursuant to this Resolution.
- 5. Fee Waivers or Contributions. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs in its discretion. In addition, the Board of Trustees may authorize monetary contributions to Community Focused Non-Profits or other entities to the extent permitted by NRS 318 and other applicable law. This Resolution does not affect or invalidate any existing joint use or similar agreement with a Community Focused Non-Profit, which be deemed an additional use subject to this Section.
- 6. Deed Restricted Beaches. This Resolution shall not apply to the use of any deed-restricted beach owned by IVGID.
- 7. Prior Resolutions Superseded. This Resolution supersedes Resolution Nos. 1493 (Policy and Procedure Resolution No. 110), 1527 (Policy and Procedure Resolution No. 115), 1619 (Policy and Procedure Resolution No. 127) and 1701 (Policy and Procedure Resolution No. 132) (collectively, the "Prior Resolutions"). The Prior Resolutions are hereby repealed and of no further force or effect.

\* \* \* \* \*

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 27th day of July, 2022, by the following vote:

AYES, and in favor thereof, Trustees Callicrate, Dent, Schmitz, Tonking and Wong  
NOES, None  
ABSENT, None

  
Susan A. Herron  
District Clerk



**Budgeting and Fiscal Management  
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Pricing for Products and Services  
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**RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies**

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

**1.0 Scope**

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

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

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

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

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

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

**3.0 Community Services Pricing**

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

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

**3.1 Others (Non IVGID Picture Pass holders):**

- 3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.
- 3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.
- 3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

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

**3.2** Guests:

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

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

**3.3** IVGID Picture Pass holders:

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

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

**3.4** Discounts

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

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at no less than the Direct Costs of providing venue

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access/ rental, program or service.

3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.

~~3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.~~

~~3.4.4~~ *3.4.4. An annual report will be provided to the Board of Trustees, no later than August 31 and beginning with Fiscal Year ending 2024/2025, that will detail the financial impact of the discount extended to the various groups and/or non-profits.*

**3.5 Venue-Specific Pricing**

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

*While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services. The measurement for success will be the overall performance of the fund/sub-fund that these venues make up i.e. the Community Services Fund and more specifically the working capital (cash) balance.*

**3.5.1 Golf Course Fees**

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

3.5.2 Chateau & Aspen Grove Rentals / Special Events

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

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Enterprise Fund established through the budget process.

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

3.5.3 Ski

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

3.5.4 Parks, Recreation, and Tennis Center

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

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

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

**4.0 Beach Pricing**

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

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

**5.0 Administration of Community Services and Beach Pricing Policy**

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

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when appropriate during the fiscal year Key Rates to include:

- 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
- 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
- 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
- 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.

**5.3** The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.

~~**5.4** The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.~~

*The District's respective venue Directors are authorized to approve pricing for Food and Beverage and retail merchandise.*

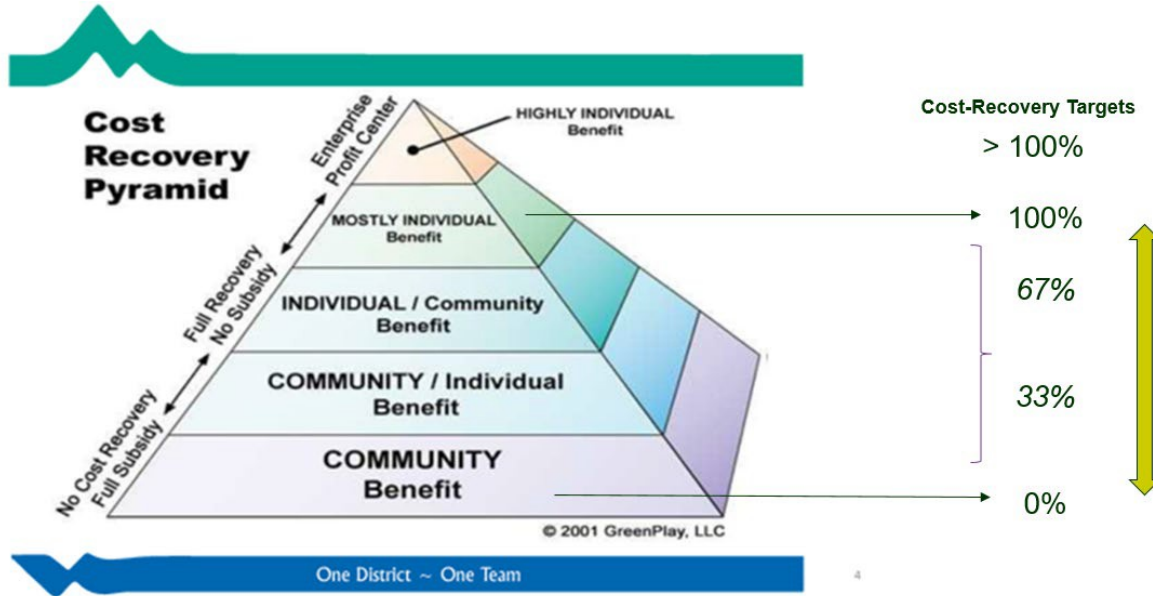
~~5.4~~

**5.5** Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.



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

## Appendix A Cost-Recovery Pyramid Recreation and Community Programs



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**RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies**

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

**1.0 Scope**

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

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

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

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

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

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

**3.0 Community Services Pricing**

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

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

**3.1 Others (Non IVGID Picture Pass holders):**

- 3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.
- 3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.
- 3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

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

**3.2** Guests:

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

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

**3.3** IVGID Picture Pass holders:

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

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

**3.4** Discounts

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

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at no less than the Direct Costs of providing venue

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access/ rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 An annual report will be provided to the Board of Trustees, no later than August 31 and beginning with Fiscal Year ending 2024/2025, that will detail the financial impact of the discount extended to the various groups and/or non-profits.

**3.5 Venue-Specific Pricing**

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services. The measurement for success will be the overall performance of the fund/sub-fund that these venues make up i.e. the Community Services Fund and more specifically the working capital (cash) balance.

**3.5.1 Golf Course Fees**

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

**3.5.2 Chateau & Aspen Grove Rentals / Special Events**

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities Enterprise Fund established through the budget process.

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

3.5.3 Ski

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

3.5.4 Parks, Recreation, and Tennis Center

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

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

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

**4.0 Beach Pricing**

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

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

**5.0 Administration of Community Services and Beach Pricing Policy**

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

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when appropriate during the fiscal year Key Rates to include:

- 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
- 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
- 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
- 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3** The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4** The District's respective venue Directors are authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5** Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.



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

## Appendix A Cost-Recovery Pyramid Recreation and Community Programs

