IVGID 2019-2020 District Budget Calendar

May 9, 2018 ........................................ Strategic Plan for 2018-2020 approved by Board
October 3, 2018 ................................... Staff Budget kickoff
October 2018 to January 2019 ............... Staff prepares draft operating budget
October 2018 to February 2019 .......... Staff prepares updated capital plan
December 14, 2018 ............................... Cutoff for identifying new CIP or Personnel Requests to the GM
January 29, 2019 ................................. Administrative Team previews Long Term Capital Funding
January 23, 2019 ................................... Utility Rate Study & Trustees 2019 Work Plan
February 6, 2019 .................................. Trustees set Budget and Rec Roll Hearing date as May 22, 2019
February 27, 2019 ................................. Board Review of Community Programming (Cost Recovery Pyramid, Service Levels, & Programs Provided)
February 27, 2019 ................................. Overall Budget Preview and Strategy Introduction
March 8, 2019 ...................................... 2019-20 preliminary operating information released on OpenGov.com
March 13, 2019 ..................................... Board overview of Operating Budget including Fixed & Scalability and Sources & Uses
March 15, 2019 ...................................... Release CIP 5 Year Summary Online
March 18, 2019 ..................................... Capital Improvement Projects Tour
March 18, 2019 ..................................... Board review of 2019-2020 Capital Improvement Proposed Budget & Funding
April 10, 2019 ...................................... Consider and Approve “Tentative” Budget Filing and Preliminary Rec Roll
April 10, 2019 ...................................... Utility Rates (Ordinances 2 and 4) Public Hearing and Approval of Revised Ordinances
May 22, 2019 ...................................... Public Hearing on final proposed Rec Roll and 2019-2020 Fiscal Year Budget
June 1, 2019 ........................................ File Final Budget Form 4404LGF with State of NV
June 30, 2019 ....................................... Distribute Operating and CIP Budget Books
July 24, 2019 ....................................... Review and Approve District Indebtedness Report including the Five Year Capital Project Summary
Community Services
Service and Cost Recovery Methodology
February 27, 2019
Director of Parks & Recreation
Indra Winquest
Strategic Plan

Long Range Principal #1 - Resources and Environment
- Provide the community with environmental education and technical services on watershed protection, water conservation, pollution prevention, recycling and waste reduction

Long Range Principal #2 - Finance
- Develop and maintain a long term plan to sustain financial resources

Long Range Principal #4 - Service
- Provide well defined customer centric service levels consistent with community expectations

Long Range Principal #6 - Communication
- Promote transparency in all areas including finance, operations and public meetings
Community Services Venues

Diamond Peak Ski Resort, Championship and Mountain Golf Courses, Recreation Center, Tennis Center, Food & Beverage, Facilities
Community Services Programming

Pre-k, Youth & Family, Adult, Seniors, Sports, Inter-Generational, Aquatics, Golf, Ski, Tennis, and Community Events
Benefits Filter
The Benefits Filter forms the foundation of the Pyramid Model and is used to illustrate a cost recovery philosophy and policies for parks and recreation organizations.

<table>
<thead>
<tr>
<th>Filter</th>
<th>Definition</th>
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</thead>
<tbody>
<tr>
<td>Benefit</td>
<td>Who receives the benefit of the service? (Skill development, education, physical health, mental health, safety)</td>
</tr>
<tr>
<td>Commitment</td>
<td>What is the intensity of the program?</td>
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<tr>
<td>Trends</td>
<td>Is it tried and true or a fad?</td>
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<tr>
<td>Obligation</td>
<td>Is it our role to provide? (Is it legally mandated, e.g. ADA)</td>
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<tr>
<td>Market</td>
<td>What is the effect of the program in attracting customers</td>
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<tr>
<td>Relative Cost to Provide</td>
<td>What is the cost per participant?</td>
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<tr>
<td>Environmental Impact</td>
<td>What is the impact to the resource or other visitors?</td>
</tr>
<tr>
<td>Political</td>
<td>What out of our control?</td>
</tr>
<tr>
<td>Who We Serve</td>
<td>Are we targeting certain populations?</td>
</tr>
</tbody>
</table>
## Direct vs Indirect costs

<table>
<thead>
<tr>
<th>Direct (variable) Costs</th>
<th>Indirect (fixed) Costs</th>
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</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>Utilities</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>Insurance</td>
</tr>
<tr>
<td>Marketing</td>
<td>Central Services</td>
</tr>
<tr>
<td>Recreation Administration</td>
<td>Care &amp; Condition</td>
</tr>
<tr>
<td></td>
<td>Capital Depreciation</td>
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</tbody>
</table>
COMMUNITY Benefit : Zero – 25% Cost Recovery

- Easter Eggstravaganza
- Conversation Café
- Water Carnival
- Trail of Treats and Terror
- Parks & Open Space
- Sunday Family Fun Day (17&Under Golf Free)
- Free Tennis kids 12 and under non peak
- Winter Holiday Celebration
- Stellar Student Diamond Peak Pass Program
- Dog Days Event at Burnt Cedar Pool
- Venue IVGID Passholder Appreciation
- Community Events at Chateau/Aspen Grove
  - Teen Dances, 4th of July events, Youth Groups
Community/Individual Benefit: 25 – 50% Cost Recovery

- Underwater Egg Hunt
- Starlight Cinema
- Annual Fitness Challenge
- Recreational Day Camps
- Tennis Social Mixers
Individual/Community Benefit: 50 – 75% Cost Recovery

- Youth Basketball Leagues
- Youth Softball Leagues
- Swim Lessons
- Senior Snowshoe/Hikes
- Community Snowshoe
- Pre K Enrichment classes
- Youth Golf Program
- **Golf, Tennis, Ski Daily Resident Fees**
Mostly Individual Benefit: 75 – 100% Cost Recovery

- Youth Sports Camps
- Golf Camps and Clinics
- Nine and Wine
- Adult Sports Leagues
- Senior Excursions
- Specialty Day Camps & Programs
- Youth Tennis Daily Competitive Academy
- Youth Tennis All Star Clinics
Highly Individual Benefit: 100% + Cost Recovery

- Adult and Youth Private Sports Lessons/Clinics
- Personal Fitness Training
- Golf, Tennis, Ski Lessons
- Child Ski & Snowboard Center
- Specialty Day Camps & Programs
- Easel & Wine
- Weddings
- Chateau Facility Rentals (non discounted)
Additional Strategies and Philosophies

- Sources of Revenue/User Fees
- Scalable Expenses (Inflationary impacts)
- Labor Models
- Service Level Expectations
- Always analyzing cost effectiveness of programs
- Measuring the levels of subsidies vs positive community enrichment
- Opportunities for Community Collaboration (Can someone else provide the service?)
Questions, Discussion & Next Steps

• Further establish and communicate baseline service levels

• Continue to work together on formalizing our agency cost recovery and resource allocation model
Thank you!