

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winquest
District General Manager

Josh Nelson
General Counsel

SUBJECT: Review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs

DATE: July 27, 2022

I. RECOMMENDATION

That the Board of Trustees review, discuss, and adopt Policy and Procedure No. 141/Resolution No. 1895 regarding complimentary and discounted use of District facilities and programs.

II. BACKGROUND

The Audit Committee requested a legal opinion responding to a community member's letter asking whether a number of IVGID expenditures and programs complied with Dillon's Rule. The General Counsel provided an opinion on these items at a series of Audit Committee meetings. Ultimately, the Audit Committee requested that the Board of Trustees consider hiring legal counsel to refine and/or create policies to ensure the District is in compliance with Dillon's Rule. The Board authorized a review of its personnel, facility use, and contribution policies at its September 2, 2021 meeting. This work was proposed to be accomplished in two phases: (1) an initial review and then workshop with the Board on potential changes and (2) preparing redlines based on Board feedback.

At its December 8, 2021 meeting, the Board reviewed its current policies and provided direction for future amendments. These current policies are (1) Policy and Procedure No. 110/Resolution No. 1493 (Community Relations Expenditures), (2) Policy and Procedure No. 115/Resolution No. 1527 (Use of Boardroom), (3) Policy and Procedure No. 127/Resolution No. 1619 (Complimentary Use of Facilities) and (4) Policy and Procedure No. 132/Resolution No. 1701 (Discounted Use of Non-Profits and Similar Groups). Copies of these four policies are enclosed for

reference. These policies generally fall into two categories: (1) complimentary or discounted use of facilities or programs and (2) monetary contributions.

At the December workshop, the Board felt that free and discounted use of facilities and programs should be addressed within IVGID's pricing policy. The Board also felt that monetary contributions should be handled on an individual basis by the Board. As the Board recently approved a revised pricing policy, staff recommends that the Board formally adopt a modified policy on free and discounted use of facilities and programs. The PowerPoint presented to the Board at the workshop is available at: https://www.yourtahoeplace.com/uploads/pdf-ivgid/I.3._General_Business_-_Dillons_Rule.pdf.

While the District's pricing Practice 6.2 outlines the guidelines for non-profit and other pricing, this draft policy is intended to define the eligible groups for discounts identified in the practice, clarify how monetary support/donations are to be handled, and to clarify the authority for supporting community programs. In addition, this draft policy eliminates four existing non-profit use and donation policies to avoid inconsistencies with Practice 6.2.

Enclosed is a draft policy. Of note, it includes the following:

- Defines Eligible Groups: Eligible groups are defined as a local non-profit, a national non-profit with a local chapter, or local government agency or school district. Local means the Incline Village/Crystal Bay community.
- Links to the Pricing Practice 6.2: This draft policy does not provide any complimentary or discounted use. It entitles eligible groups to the use prescribed in the District's pricing and similar policies. Currently, this is Board Practice 6.2.
- Blackout Dates: The draft policy continues the current practice of prioritizing resident and revenue-producing use of venues and programs. Staff will establish, on an annual basis, blackout dates when non-profits may not use a venue.
- Pricing and Promotional Programs: This draft policy recognizes that the District may offer other pricing or promotional programs to the public or a segment of the public (i.e., local students). The draft policy would delegate authority to authorize these programs up to a specified, budgeted dollar threshold. The Board will review these programs as part of the annual budget.

- Non-exclusive: The draft policy does not preclude the Board from making additional discounts or monetary contributions in its discretion. However, no monetary contributions are authorized under the draft policy.
- Repeal of Prior Policies: This draft policy will replace the four existing policies.

III. FINANCIAL IMPACT AND BUDGET

No direct impact by adoption of the Policy.

IV. ALTERNATIVES

Below are alternatives to the recommended action:

1. Decline to move forward at this time with this project.
2. Modify the proposed policy.

V. BUSINESS IMPACT

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

VI. ATTACHMENTS

1. Policy and Procedure No. 110/Resolution No. 1493 (Community Relations Expenditures)
2. Policy and Procedure No. 115/Resolution No. 1527 (Use of Boardroom)
3. Policy and Procedure No. 127/Resolution No. 1619 (Complimentary Use of Facilities)
4. Policy and Procedure No. 132/Resolution No. 1701 (Discounted Use of Non-Profits and Similar Groups)
5. Board Practice 6.2



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,
NOES,
ABSENT,

Susan A. Herron
District Clerk

RESOLUTION NO. 1493

Policy Statement

COMMUNITY RELATIONS EXPENDITURES
Incline Village General Improvement District

WHEREAS, IVGID is from time to time called upon to financially participate in certain community programs and events; and

WHEREAS, it is not practical to schedule consideration of each such participation before the Board of Trustees; and

WHEREAS, it is necessary for the Board to establish policy guidelines and oversight procedures, if such participation is to be arranged by staff; and

WHEREAS, the goals of IVGID in establishing this policy statement are to ensure proper and frugal expenditure of public dollars, while recognizing IVGID's obligations within the Incline Village-Crystal Bay community.

NOW, THEREFORE BE IT RESOLVED by the Board of Trustees of the Incline Village General Improvement District that the procedure for IVGID cash participation in community programs and events shall be as follows:

1. Written request by sponsoring organization submitted to the General Manager.
2. Memorandum from General Manager to Board of Trustees, together with a copy of the written request, indicating staff's intended action on the request.
3. If no Trustee objects or requests further consideration of the matter within one week of issuance of the memorandum, staff's intended action shall become final.
4. If any Trustee objects or requests further consideration of the matter within one week, IVGID's participation in the event shall not occur until authorized by the Board of Trustees at a regular public meeting.

BE IT FURTHER RESOLVED that the following criteria shall be applied by staff in determining IVGID's participation in the program or event:

1. Must be related to a purpose authorized by NRS Chapter 318, and delegated to IVGID thereunder.

2. Must be sponsored by a local non-profit group.
3. Must be a one-time event, activity, or program, and not involve any ongoing financial commitment.
4. IVGID's participation must be unique, and not merely a contributor to a community fund-raising drive.
5. There must be no practical opportunities for IVGID participation through in-kind services, in lieu of cash.
6. Cash expenditure for any one event shall not exceed \$1,000 without action by the Board of Trustees, and in general should be kept under \$500.
7. Total expenditures for any fiscal year must be kept within the budget for such activities established by the Board of Trustees.

* * * * *

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 30th day of May, 1985.

AYES, and in favor thereof, Trustees:

Pam Wight, Jane Maxfield, Greg McKay,
Bobbie Gang, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None


Secretary

Resolution No. 1527

USE OF BOARDROOM
Incline Village General Improvement District

WHEREAS, it is desirable to have a policy governing use of the IVGID Boardroom; and

WHEREAS, the primary use of the Boardroom is for the conduct of IVGID business; and

WHEREAS, a secondary use of the Boardroom is for the conduct of other public meetings of interest to the local community;

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT that the following policy regarding use of the IVGID Boardroom is hereby established:

1. Upon approval of the General Manager, non-IVGID public meetings may be scheduled for use of the Board Room, provided that they do not conflict with the conduct of IVGID business.
2. Upon approval of the General Manager, non-IVGID meetings which are not open to the general public may be scheduled for use of the Boardroom, provided that they shall not occur during IVGID office hours or at any other time which may conflict with IVGID business or public meetings, and provided that IVGID representatives are available to staff the building during the period of such use.
3. The local chapter of the Service Corps of Retired Executives (SCORE) shall be allowed to continue their present regular use of the Boardroom, as shall the Incline Village-Crystal Bay Advisory Board and the Incline Village-Crystal Bay Visitors and Convention Bureau.
4. Use of the Boardroom for regular meetings (semi-annually or more frequently) of any non-IVGID group, other than those identified in paragraph 3, shall require the prior approval of the Board of Trustees.

BE IT FURTHER RESOLVED that the following fees shall be charged for use of the IVGID Boardroom:

1. No fee shall be charged for an IVGID event, or any other public meeting.

- 2. Sponsors of meetings which are not open to the general public shall be charged a fee which covers the cost of staffing the building for the period of use, if any.

RESOLVED this 12th day of February, 1987.

* * * * *

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 12th day of February, 1987, by the following vote:

AYES, and in favor thereof, Trustees: Bobbie Gang, John Lillie, Jane Maxfield, Greg McKay, Pam Wight

NOES, Trustees: None

ABSENT, Trustees: None

Pamela Wight
Secretary

Resolution No. 1619

**COMPLIMENTARY RECREATION PRIVILEGES
Incline Village General Improvement District**

WHEREAS, IVGID operates golf, ski, tennis, beach, and other recreational facilities; and

WHEREAS, it is customary for the operator of such facilities to occasionally provide complimentary use of the facilities by certain persons; and

WHEREAS, prudent use of complimentary privileges can assist the promotion of the facilities, which promotion is vital to minimizing taxpayer subsidies; and

WHEREAS, donation of complimentary privileges has proven to be an effective means to assist local community groups and worthwhile causes; and

WHEREAS, it is important that Complimentary privileges be granted on a controlled and equitable basis; and

WHEREAS, it is thus necessary and prudent to establish guidelines about complimentary privileges.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that the policy statement attached hereto is hereby adopted, and

BE IT FURTHER RESOLVED that it shall take effect on the First Day of November, 1991.

RESOLVED this 11th day of July, 1991.

* * * * *

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 11th day of July, 1991, by the following vote:

AYES, and in favor thereof, Trustees: John Bevel,
Bennie Ferrari, Joe Marson, Cliff McGough, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None


Secretary

Policy statement

COMPLIMENTARY RECREATION PRIVILEGES Incline Village General Improvement District

Purpose. The purpose of this policy statement is to establish guidelines for providing access to IVGID recreation facilities and programs to certain persons without the customary charges that would apply to such access.

Policy. All persons which use an IVGID recreational facility or program for which a fee is charged shall pay that fee, unless exempted under this policy or other written policies.

Authority. The General Manager and department head in charge of each recreational facility or program shall have the authority to waive facility or program charges to a specific person or group of people, to the extent and only to the extent provided herein. The department head may delegate authority to waive fees to no more than two subordinates.

General Guidelines. Persons exercising authority to waive fees under this policy statement are encouraged to use prudent discretion. The fact that a particular situation may qualify for a waiver does not mean that a waiver must be given. This policy is intended to provide the outer boundaries for waiving fees, and persons acting under it may establish more restrictive guidelines or interpretations if circumstances warrant it or if they consider it wise to do **so**.

All waivers must be based upon a justifiable business reason as provided in this policy statement. Waivers are to be used sparingly, when necessary to further IVGID goals and to support community programs. Waivers are a form of expenditure of public resources and should be subjected to the same scrutiny as any other public expenditure. Except as permitted under written IVGID or departmental personnel policies, a personal or familial relationship is not sufficient grounds to waive a fee. In borderline cases, the following rule applies: "when in doubt, don't."

Specific Guidelines. The following circumstances may be a justifiable business reason for waiving a fee:

1. **Fund Raiser.** Contribution of a recreational privilege or privileges to a fund-raising program or event sponsored by a local non-profit organization. This may also include contributing the use of a facility, other than a rental facility, for a fund-raising event.

July 11, 1991

2. **Professional Courtesy.** Use of a facility or program by an employee or owner of another, similar recreational facility, or by a competitive athlete, under a mutual understanding or agreement or when it is general industry practice to waive fees for such persons. "General industry practice" is defined as at least half of similar facilities would also waive the fee under the same circumstances.
3. **Trade-Out.** Exchange of recreational privileges for goods or services acquired by IVGID of equal or superior value. Such goods or services must be ones which IVGID would have purchased with cash, in the absence of the trade arrangement. All trade agreements must be in writing and executed by both parties.
4. **Promotion.** Use of free recreational privileges to promote paid use of recreational facilities and programs by others. Examples of promotional use include familiarization tours, publicity events, and privileges provided to obtain media exposure. Promotional use may include provision of recreation privileges to media personnel or persons in a position to refer paid business to the recreational facility.
5. **Dignitary.** Occasional use of recreational facilities or programs by officials of other public agencies, representatives of entities with which IVGID conducts business, or in relation to a public ceremony or event.

Records. All waivers of fees under this policy shall be in writing and shall be approved by a person having the authority to do so. Each waiver shall identify one of the qualifying categories listed in this policy and shall identify the number and dollar value of the privileges granted.

Interdepartmental use. This policy does not prohibit use of recreational privileges on an interdepartmental basis, provided that the use otherwise meets the terms of this policy. An example of interdepartmental use involves a trade-out under which ski privileges are traded in exchange for goods and services benefiting the utility department.

Pricing and Promotional Programs. This policy does not apply to pricing or promotional programs, that are not specific to a single person or small group of persons and are generally available to the public or categories of the public. These programs might include various forms of discounts, two-for-one offers, free admission on a special day, or other programs. Where such programs are offered, they are not considered a waiver of fees under this policy.

Refunds. This policy does not apply to the refunding of fees when recreation privileges were paid for but not received, not fully received, or not delivered in an acceptable manner. Where such refunds are provided, they are not considered a waiver of fees under this policy.

Other Policies. This policy does not modify or restrict the terms of other policies that may affect recreation privileges, including those pertaining to personnel, facility use, and other matters. This policy does not restrict the prerogative of the Board of Trustees to take action to provide recreational privileges beyond the scope of this policy, such as the granting of lifetime "gold card" privileges.



Policy and Procedure Resolution No. 132 Resolution No. 1701

USE OF IVGID FACILITIES BY QUALIFIED LOCAL NON-PROFIT, VOLUNTEER ORGANIZATION, NATIONAL ORGANIZATION WITH A LOCAL CHAPTER, OR ACTIVITY BASED IN OR BENEFITTING INCLINE VILLAGE/CRYSTAL BAY, NORTH TAHOE REGION, GOVERNMENT AGENCY, OR A LOCAL SCHOOL, THAT ADMINISTERS AND CONDUCTS THE ACTIVITY THEMSELVES

WHEREAS, the Incline Village General Improvement District (IVGID) receives requests for activities at its facilities by local non-profit, volunteer organization, national organization with a local chapter, or activity based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves; and

WHEREAS, it is necessary to establish policies governing the activities that may take place at IVGID's facilities, to guide staff in administering a consistent policy throughout IVGID;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Incline Village General Improvement District that activities that fit within the following criteria will be allowed, upon approval by the appropriate level of management up to and including the Board of Trustees.

POLICY AND PROCEDURE STEP 1 **APPLICABLE TO ALL ACTIVITIES**

1. The sponsor must be a qualified local non-profit, volunteer organization, national organization with a local chapter, or activity (as outlined later in this document) based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves.
2. Request will be considered on a first-come, first-served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. All requests will be made to the applicable District Venue Manager.
3. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business.
4. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up and through the day of the event. This person must be someone who is in attendance at all times the day of the event.
5. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.



Policy and Procedure Resolution No. 132 Resolution No. 1701

6. When applicable, the sponsor must provide insurance, list IVGID as an additional insured (when applicable) and any other paperwork required by the District Risk Manager.
7. The sponsor of the activity will agree to indemnify and hold the District harmless from any claims arising out of the activity.
8. The profits derived from the activity must materially benefit the community of Incline Village/Crystal Bay, and be used within the North Tahoe Basin for the length of their useful life.
9. A signed contract and applicable paperwork are to be executed not less than thirty (30) days prior to the event. If the event is cancelled within 30 days of the event, the deposit may be forfeited.
10. Qualified, non-profit, volunteer organization or activity requests are to be ranked and evaluated in accordance with the Internal Revenue Service (IRS) Code as follows:
 - a. IRS Code 501(c) (3), tax-exempt organizations. The organization description must fit one of the following: Charitable, religious, educational, scientific, literary, and testing for Public Safety, foster national or international amateur sports, or prevention of cruelty to children or animals.
 - b. Other tax-exempt IRS Code 501 (c) organizations, such as Civic Leagues, Social Welfare Organizations, Labor, Agricultural, and Horticultural organization, Business Leagues, Veterans' Organization, and Chamber of Commerce.
11. In all cases, an IRS letter of determination is to be provided to the District (or on file with the District) as documentation of status. The letter of determination shall be provided at the time of request.
12. All events, as a minimum, will be charged a \$50 Administrative charge which is to cover the required paperwork, etc.
13. The attached application is required for each event and is herewith incorporated and made effective as of July 1, 2013.
14. During the budget cycle, the Board of Trustees approves the District's Key Rates which include the rack rate for each District venue. This is the guiding document for each District Venue Manager to make their discounting decision, using yield management, for each event/venue.
15. Within sixty (60) days of the conclusion of the activity, the sponsoring organization must submit a financial statement to the District Venue Manager, giving details of income and expenses for the activity and expected contributions to the beneficiary(ies). If sponsor



Policy and Procedure Resolution No. 132 Resolution No. 1701

does not provide an activity financial statement within the stated timeframes, they will not be allowed to hold another activity at District facilities for one year.

16. A report, for Fiscal Year 2013/2014, shall be provided to the Board of Trustees no later than September 30, 2014.

POLICY AND PROCEDURE STEP 2 APPLICABLE SPECIFIC REQUIREMENT FOR EACH OF THE DISTRICT VENUES

GOLF VENUES

1. The sponsor must apply in advance, in writing, to the District Venue Manager. The following is to be included in the request:
 - a. Details of the activity (including, but not limited to, proposed date of activity, proposed venue, etc.)
 - b. Projected finances and how funds are to be distributed
 - c. Beneficiary of the event (who is it and where do they reside)
 - d. Geographical area served
 - e. IRS Letter of Determination
2. Availability of Golf Courses
 - a. Golf activities: It is strongly recommended that charity tournaments be held prior to June 15 and after September 15 on the Championship Course.
 - b. Golf activities: It is strongly recommended that charity tournaments be held prior to July 1 and after September 15 on the Mountain Course.
 - c. Should a charity tournament desire a date before or after those listed in a. or b. above, it is the representative's responsibility to discuss their desire with the District Venue Manager who will make the determination.
3. Charges To Use Each Golf Course
 - a. Golf activities will be charged on the Championship Golf Course as determined during the annual budget process.
 - b. The Mountain Golf Course will be offered as determined during the annual budget process.
4. Event organizers shall be encouraged to plan golf activities on Mondays through Thursdays in the afternoon.



Policy and Procedure Resolution No. 132 Resolution No. 1701

5. If the activity is cancelled ninety (90) days prior to the scheduled activity, the group will forfeit their deposit fee.

CHATEAU AND ASPEN GROVE VENUES

The following shall apply in addition to Policy and Procedure Step 1. listed above. The full rack rate prices in place is the basis for the non-profit discounting as outlined below for high season and low season (Blackout dates apply to high season dates). The Chateau and Aspen Grove Facilities, discounts to non profits will be set each year during the budget process.

At the discretion of the Chateau and Aspen Grove sales team, with the approval of the Sales Manager and/or the Director of Finance, Accounting and Risk Management greater discounting or a further advanced reservation can occur if the following conditions exist:

- (a) The date being requested is unsold; **and**
- (b) the likelihood of selling the date is quickly diminishing; **and**
- (c) the activity will engage in other District ancillary revenue producing areas such as catering and golf outings during the activity.

High and Low season and Midweek dates are defined as follows:

High Season dates are May through October and December

- Mid-week (Monday through Thursday) may be reserved up to 3 months prior to the requested date
- Friday and Sunday may be reserved up to 2 months prior to the requested date

Low Season dates January through April and November

- Mid-week (Monday through Thursday) may be reserved up to 6 months prior to the requested date
- Friday, Sunday and Holidays may be reserved up to 2 months prior to the requested date

Blackout Dates are High Season dates Friday through Sunday that are charged at the full rack rate. Discounting may be available at the discretion of the District General Manager

Saturdays and Holidays may be made available at the discretion of the District General Manager.

DIAMOND PEAK SKI RESORT (EXCLUDING SNOWFLAKE LODGE)

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Diamond Peak Ski Resort for activities will be at the discretion of the Venue Manager. The time of the year, capacity and the availability of Diamond Peak resort and its facilities will be factors for consideration for discounting.



**Policy and Procedure Resolution No. 132
Resolution No. 1701**

Snowflake Lodge, whose use is already limited by a Tahoe Regional Planning Agency use permit, is excluded from this resolution.

PARKS AND RECREATION VENUES (EXCLUDING BEACHES)

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Parks, Recreation Center, and Tennis Courts for activities will be at the discretion of the Venue Manager. The time of the year, capacity and availability of recreational facilities will be factors for consideration for discounting.


ALL BEACHES

All of the beaches within the Incline Village General Improvement District have restricted access and are available for the exclusive use of the Incline Village property owners. On a case by case basis, uses of the beaches by a qualified, non-profit, volunteer organization or activity based in Incline Village will be directed, for possible consideration, to the District Venue Manager.

* * * * *

I hereby certify that the foregoing is a full, true and correct copy of Policy and Procedure Resolution No. 132, Resolution No. 1701, as amended at a regular meeting of the Board of Trustees of the Incline Village General Improvement District on the 10th day of July, 2013, by the following vote:

AYES, and in favor thereof, Trustees: Trustees Joe Wolfe, Bill Devine, Bruce Simonian, Jim Smith and Jim Hammerel
NOES, Trustees: None
ABSENT, Trustees: None



Jim Smith, Secretary

POLICY AND PROCEDURE RESOLUTION NO. 132, RESOLUTION NO. 1701
As amended April 12, 2000
As amended April 30, 2003
As amended May 15, 2003
As amended February 25, 2004
As amended October 11, 2006
As amended June 27, 2007
As amended July 10, 2013



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701
APPLICATION

Organization Name:

Contact Name:

Address (Mailing):

City, State & Zip Code:

E-Mail Address:

Telephone Number:

EIN#/Taxpayer ID#:

Venue/Location:

Date(s) of Event:

Time Range:

Qualify as a 501(c)3 Yes No

OR

Qualify as a Non-Profit Yes No

OR

Volunteer Organization Yes No



If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Service Objective and Beneficiaries:

Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2) Yes No

Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.) Yes No

Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.) Yes No

Confirm that organization complied with financial records (Resolution, paragraph 15) Yes No

Rack Rate for Venue/Location requested:

(Based on Board approved Key Rates)

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event:

(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: _____

Administrative Concurrence: _____

(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
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.

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

- 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 (Resolution 1701) may be provided at a discount at no less than

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the Direct Costs of providing venue 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.

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- 5.2 The Board of Trustees will approve, through the budget process or 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.

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Appendix A Cost-Recovery Pyramid Recreation and Community Programs

