

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 20, 2024

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 presented a draft of the practice at the May 8, 2024 Board of Trustees meeting and received the following additional information:

1. The practice needs to be transparent
2. The practice needs to be consistent across the venues.
3. On rates, include how the rates are set using the pricing pyramid.

4. Ensure that the food and beverage discount is consistent at all venues.
5. Address how the pyramid and the budget are related.

Following the May 9, 2024 meeting, the practice was revisited and determined that it should be rewritten in large part so that everyone reading it could understand it and put items into a table for easier understanding. Additionally, the paragraphs that were requested by Staff to be changed have been incorporated with the practice and requirements for information was also added.

A redline version is not provided as this practice was largely rewritten. The current version of the practice is included as a reference as is a presentation from 2021 which gives an overview of the whys of the practice. The program proposal form is also included and then the newly written practice. It should also be noted that the practice would not go into effect until July 1, 2024 as it is too late for this updated direction to be incorporated into the current proposed budget.

III. ATTACHMENTS

- Exhibit A – Practice 6.2.0 – current version
- Exhibit B – Presentation from 2021
- Exhibit C – Program Proposal Form (Recreation)
- Exhibit D – Practice 6.2.0 – as rewritten

**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.

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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

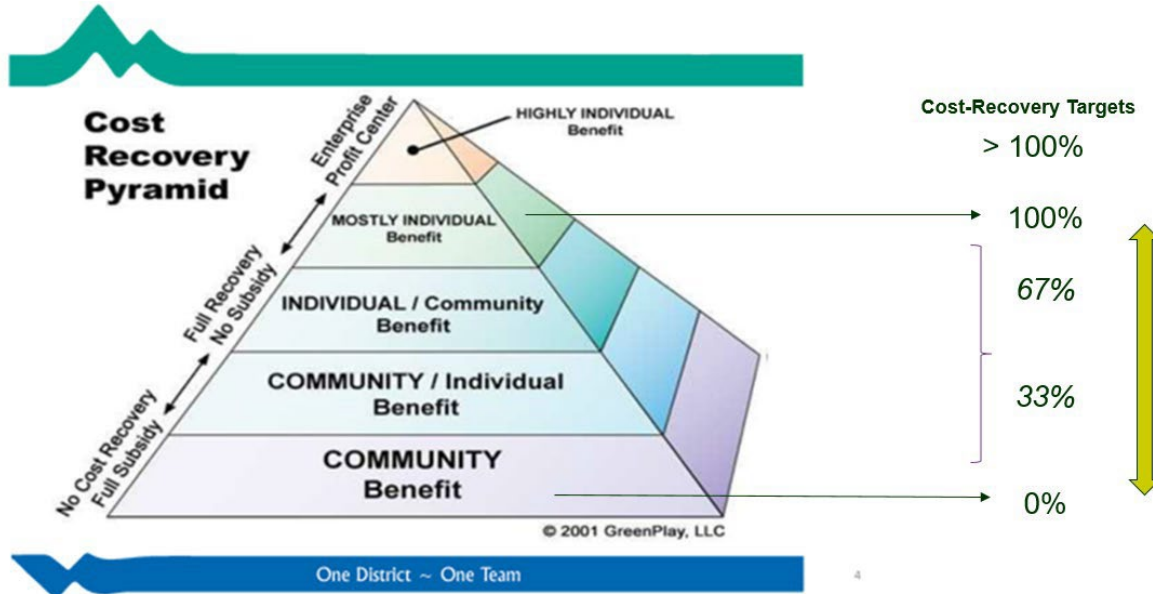


EXHIBIT B



GENERAL IMPROVEMENT DISTRICT
ONE DISTRICT ~ ONE TEAM

Framework for District Pricing Policy

Board of Trustees November 10, 2021

Objectives of Pricing Policy
Considerations in Pricing
Setting and Administering Pricing

SAMPLE Cost-Recovery Analysis



Overview of Pricing Policy Presentation

- Board Policy 6.1 (current)
- Developing a Formal District Pricing Policy
 - Objectives of Pricing Policy
 - Considerations in Pricing
- Setting and Administering Pricing

NEXT STEPS:

- Cost-of-Service Analysis – Foundation for Applying Pricing Policy



Board Policies & Practices

Budget and Fiscal Management

Financial Practices – Policy 6.1.0

- **2.0 Revenues**

- *2.1 Revenue Diversification*

- *2.2 Fees and Charges. The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.*

Objectives of District Pricing Policy

GLOBAL OBJECTIVES

District Pricing Structure should ensure that revenues are sufficient to cover full cost of providing services to its residents, guests and visitors.

Pricing should be based on sound financial planning principles to avoid volatility from year-to-year

To the extent possible, pricing principles should be applied consistently across all venues and programs

	Picture-Pass Holders	Guest	Non-Resident
Charges for Service:			
	Provide maximum discount in relation to annual Facility Fees assessed on parcels within the District.	Guest rates should be established to recover direct cost of services (less capital and debt)	Rates for Non-resident use of facilities and programs should be set to cover (no less than) 100% of full cost of services.
	Where Charges for Services are paid by Picture Pass Holders: <ul style="list-style-type: none"> Rates should be set to cover 100% of Operating Costs 	Guest rates may provide for discounts over Non-Resident Rates (Discounted to Resident Rate): <ul style="list-style-type: none"> With Punch Cards When accompanied by Picture-Pass Holders 	Pricing for Profit Centers should include specified minimum margin over cost. Management should retain flexibility to utilize DYNAMIC pricing in response to market conditions (within parameters)
Facility Fees:	Community Services – covers cost of Capital Outlay and Debt Service Payments Beach – covers cost of Capital Outlay, Debt Service AND Operating Costs (No cost for PPH Beach access)		
	Resident Pricing (Charges and Facility Fees) should be established so as to ensure that revenue from residents does not subsidize Non-Resident use of facilities or programs.		



Consideration in District Pricing Policy

- Need for consistent Cost-of-Service Analysis for District venues and programs
 - Operating Costs (Programs and Services)
 - Capital Outlay / Depreciation / Replacement Costs
 - Non-capital costs associated with Upkeep of District FACILITIES
 - Overhead cost burdens allocated to District Community Services and Beach venues

- Role of Facility Fees in Resident Pricing (Discounted Charges for Services)
 - Consider STANDARD Picture-Pass Holder Discount (as % of Non-Resident Rate)
 - Consider VARIABLE Picture-Pass Holder Discount, by venue, based on annual on level of Facility Fee

- How SURPLUS funds from profit-generating activities are applied to support other venues
 - Diamond Peak
 - Food & Beverage / Retail

- Dynamic Pricing for Non-Resident Rates

- Recreation and Community Programming
 - Cost-Recovery Pyramid -> Differing levels of Cost Recovery
 - Role of Facility Fees in covering “subsidies”
 - Role of General Fund in covering “subsidies”

Framework for Pricing Policy – GOLF

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs	100% of Variable Operating Costs	100% of Variable Operating Costs
	100% of Fixed Operating Costs	100% of Fixed Operating Costs	100% of Fixed Operating Costs
	100% of Total Operating Costs / Round	100% of Total Operating Costs / Round	100% of Total Operating Costs
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	100% of Capital Costs (Depreciation)
	0% of Debt Service Costs	% of Debt Service Costs	100% of Debt Service Costs
% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	100% of Total Costs / Round	
Facility Fee			
Operating Costs	0.0% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

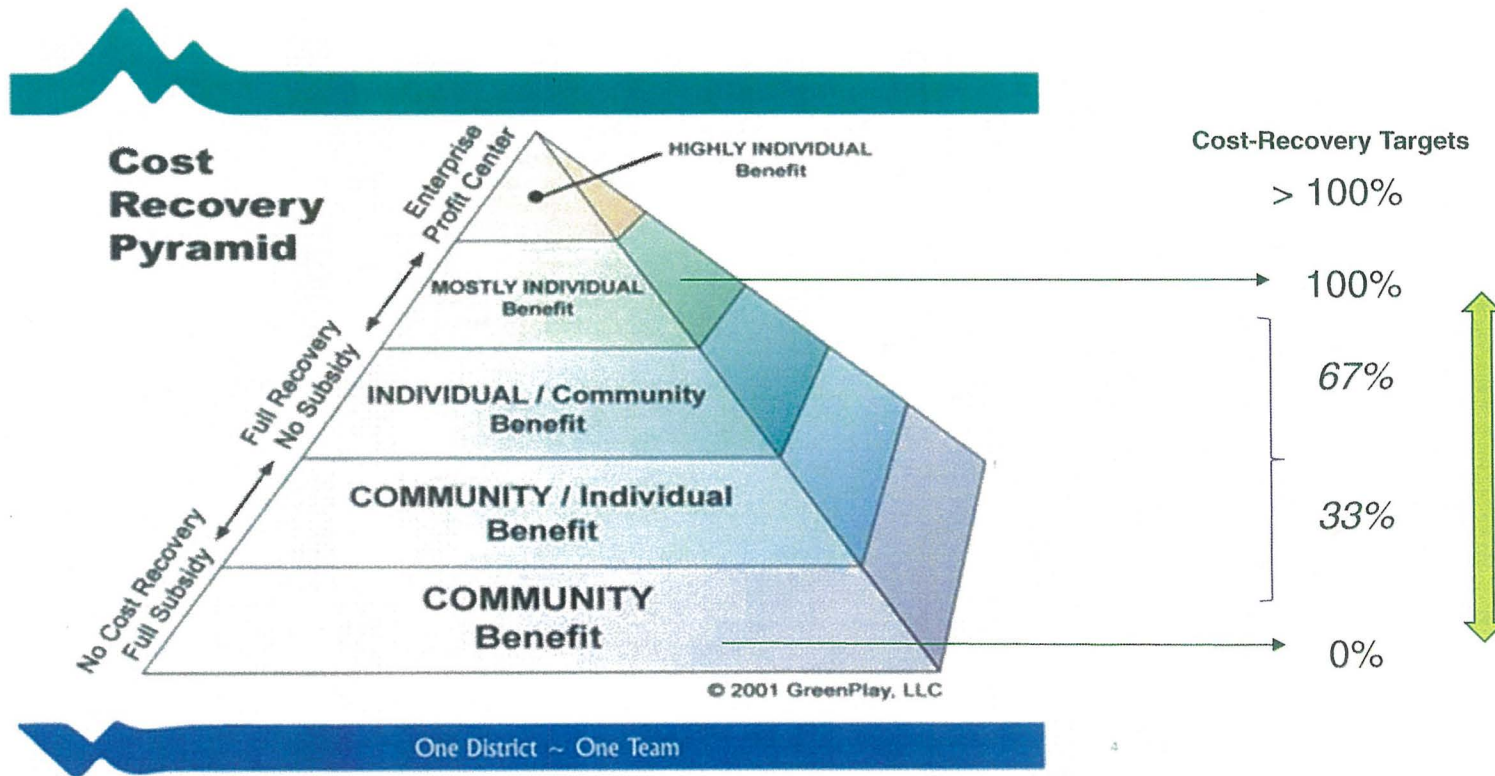
Framework for Pricing Policy - BEACH

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	0% of Variable Operating Costs	X % of Variable Operating Costs	
	0% of Fixed Operating Costs	X % of Fixed Operating Costs	
	0% of Total Operating Costs / Round	X % of Total Operating Costs / Round	
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	
	0% of Debt Service Costs	% of Debt Service Costs	
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	
Facility Fee			
Operating Costs	100% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

Framework for Pricing Policy - SKI

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs		100% of Variable Operating Costs
	100% of Fixed Operating Costs		100% of Fixed Operating Costs
	100% of Total Operating Costs / Round		100% of Total Operating Costs
	0% of Capital Costs (Depreciation)		100% of Capital Costs (Depreciation)
	0% of Debt Service Costs		100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)		\$\$\$ Dynamic Pricing - Market Market-driven Pricing (2x-3x Cost)
Facility Fee			
Operating Costs	0% of Operating Costs		
Capital Improvements	0% of Capital Costs (Depreciation)		
Debt	0% of Debt Service Costs		

Framework for Pricing Policy - RECREATION





Setting and Administering Pricing

- District Pricing Policy should set clear roles / expectations

- Board:
 - Set Pricing Policy and Parameters
 - Approval of KEY Rates (to be defined)
 - Resident Rates

- Staff:
 - Propose KEY Rates for Board-approval – through Budget Process
 - Set and COMMUNICATE Rates to Board and Public
 - Manage DYNAMIC Pricing – (market-driven rates); as defined in Board Policy



District-Wide Pricing Policy - Outline

- Objective
- District-wide Pricing Guidelines
- Venue Pricing Guidelines
 - Golf
 - Facilities
 - Ski
 - Recreation / Tennis
 - Beaches
- Dynamic Pricing
- Discounts
 - Marketing / Promotions
 - Non-Profits
 - Employees
- Administration of Pricing Policy – Roles



Background Information

COST-OF-SERVICE ANALYSIS

Framework for Pricing Policy – CHAMP GOLF

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs	100% of Variable Operating Costs	100% of Variable Operating Costs
	100% of Fixed Operating Costs	100% of Fixed Operating Costs	100% of Fixed Operating Costs
	100% of Total Operating Costs / Round	100% of Total Operating Costs / Round	100% of Total Operating Costs
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	100% of Capital Costs (Depreciation)
	0% of Debt Service Costs	% of Debt Service Costs	100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	100% of Total Costs / Round
Facility Fee			
Operating Costs	0.0% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

Cost Per Round	Residents		
	Mon-Thurs	Avg.	
Operating Costs	\$ 78.09		
Operating Costs + OVHD	\$ 94.90		
Oper. Costs, OVHD, Capital	\$ 125.60		
Oper. Costs, OVHD, Capital, Debt	\$ 133.25		
	7am - 2pm \$ 90.00		
	2pm - 4pm \$ 65.00		
	After 4pm \$ 45.00		
	After 5:30pm (9 holes) \$ 30.00		
		\$ 64.22	
	Fri-Sun & Holiday		
	7am - 2pm \$ 95.00		
	2pm - 4pm \$ 75.00		
	After 4pm \$ 55.00		
	After 5:30pm (9 holes) \$ 37.00		
		\$ 62.19	
	Play Pass		
		\$ 62.19	

Guests		Non-Residents	
Mon-Thurs		Mon-Thurs	
7am - 2pm	\$ 127.00	7am - 2pm	\$ 199.00
2pm - 4pm	\$ 99.00	2pm - 4pm	\$ 140.00
After 4pm	\$ 79.00	After 4pm	\$ 95.00
After 5:30pm (9 holes)	\$ 50.00	After 5:30pm (9 holes)	\$ 60.00
	\$ 118.19		\$ 148.18
Fri-Sun & Holiday		Fri-Sun & Holiday	
7am - 2pm	\$ 132.00	7am - 2pm	\$ 220.00
2pm - 4pm	\$ 110.00	2pm - 4pm	\$ 150.00
After 4pm	\$ 88.00	After 4pm	\$ 105.00
After 5:30pm (9 holes)	\$ 57.00	After 5:30pm (9 holes)	\$ 75.00

Framework for Pricing Policy – MOUNTAIN GOLF

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs	100% of Variable Operating Costs	100% of Variable Operating Costs
	100% of Fixed Operating Costs	100% of Fixed Operating Costs	100% of Fixed Operating Costs
	100% of Total Operating Costs / Round	100% of Total Operating Costs / Round	100% of Total Operating Costs
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	100% of Capital Costs (Depreciation)
	0% of Debt Service Costs	% of Debt Service Costs	100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	100% of Total Costs / Round
Facility Fee			
Operating Costs	0.0% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

Rounds of Golf	18,920
Cost Per Round	
Operating Costs	\$ 41.22
Operating Costs + OVHD	\$ 50.49
Oper. Costs, OVHD, Capital	\$ 62.13
Oper. Costs, OVHD, Capital, Debt	\$ 62.23

Residents		
	Mon-Thurs	Avg.
7am - 12pm	\$ 44.00	\$ 29.80
12pm - 4pm	\$ 44.00	
After 4pm	\$ 26.00	
Fri-Sun & Holiday		
7am - 12pm	\$ 48.00	\$ 47.07
12pm - 4pm	\$ 48.00	
After 4pm	\$ 29.00	
Play Pass		\$ 19.27

Guests		
	Mon-Thurs	
7am - 12pm	\$ 59.00	\$ 47.07
12pm - 4pm	\$ 52.00	
After 4pm	\$ 29.00	
Fri-Sun & Holiday		
7am - 12pm	\$ 64.00	\$ 54.43
12pm - 4pm	\$ 58.00	
After 4pm	\$ 32.00	

Non-Residents		
	Mon-Thurs	
7am - 12pm	\$ 70.00	\$ 54.43
12pm - 4pm	\$ 65.00	
After 4pm	\$ 45.00	
Fri-Sun & Holiday		
7am - 12pm	\$ 75.00	\$ 54.43
12pm - 4pm	\$ 70.00	
After 4pm	\$ 50.00	

Framework for Pricing Policy - BEACH

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	0% of Variable Operating Costs	X % of Variable Operating Costs	
	0% of Fixed Operating Costs	X % of Fixed Operating Costs	
	0% of Total Operating Costs / Round	X % of Total Operating Costs / Round	
	0% of Capital Costs (Depreciation)	% of Capital Costs (Depreciation)	
	0% of Debt Service Costs	% of Debt Service Costs	
	% of Total Costs (Oper., Capital, Debt)	% of Total Costs (Oper., Capital, Debt)	
Facility Fee			
Operating Costs	100% of Operating Costs		
Capital Improvements	100% of Capital Costs (Depreciation)		
Debt	100% of Debt Service Costs		

Cost Per Beach Visit-	Beach Visits =	199,802	
	Operating Costs		\$ (7.98)
	Operating with Ovhd		\$ (10.81)
	Operating, OVHD & Capital		\$ (12.03)
	Operating, OVHD Capital & Debt		\$ (12.06)

BEACH PRICING				
	Picture Pass Holder	Punch Card Holder	Daily Guest *	Peak
			\$12.00	
DAILY ADMISSION	FREE ADMISSION	PUNCH CARD DEDUCT 12.00	\$12.00	\$15.00
		NET ADMISSION FEE → \$0.00		

* MUST BE ACCOMPANIED BY PICTUREPASS HOLDER

Framework for Pricing Policy - SKI

	Picture-Pass Holder	GUEST	NON-RESIDENT
Charges for Services	100% of Variable Operating Costs		100% of Variable Operating Costs
	100% of Fixed Operating Costs		100% of Fixed Operating Costs
	100% of Total Operating Costs / Round		100% of Total Operating Costs
	0% of Capital Costs (Depreciation)		100% of Capital Costs (Depreciation)
	0% of Debt Service Costs		100% of Debt Service Costs
	% of Total Costs (Oper., Capital, Debt)		\$\$\$ Dynamic Pricing - Market Market-driven Pricing (2x-3x Cost)
Facility Fee			
Operating Costs	0% of Operating Costs		
Capital Improvements	0% of Capital Costs (Depreciation)		
Debt	0% of Debt Service Costs		

Resident Rates

Skier Visist	110,000
Cost Per Skier Visit	
Operating Costs	\$ 33.03
Operating Costs + OVHD	\$ 43.89
Oper. Costs, OVHD, Capital	\$ 56.33
Oper. Costs, OVHD, Capital, Debt	\$ 56.51

	Value	Weekend	Peak
Adult	\$ 25.00	\$ 25.00	\$ 35.00
Youth	\$ 20.00	\$ 20.00	\$ 30.00
Senior	\$ 20.00	\$ 20.00	\$ 30.00
Child	\$ 15.00	\$ 15.00	\$ 25.00
Beginner	\$ 18.00	\$ 18.00	\$ 28.00
Under 6/ Over 80	Free	Free	Free

Non-Resident Rates

	Value	Weekend	Peak
Adult	\$ 109.00	\$ 124.00	\$ 134.00
Youth	\$ 89.00	\$ 104.00	\$ 129.00
Senior	\$ 89.00	\$ 104.00	\$ 129.00
Child	\$ 44.00	\$ 54.00	\$ 64.00
Beginner	\$ 59.00	\$ 59.00	\$ 89.00
Under 6/ Over 80	Free	Free	Free

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

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

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

Supplies We supply basketballs

Entertainment and vendors

Equipment

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

Additional notes

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

Marketing Checklist

- 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
	Total Expenses	\$0.00	Total Expenses	\$0.00
	Total Revenue	\$0.00	Total Revenue	\$0.00
	Total Profit or (Loss)	\$0.00	Total Profit or (Loss)	\$0.00
	Profit or (Loss)/Total Revenue	#DIV/0!	Profit or (Loss)/Total Revenue	#DIV/0!

(Coordinator) (Date)

(Manager) (Date)

(Director) (Date)

Program Evaluation:

General Information (Just update information that is changing)

Program Name:

Update/change effective date

Details

Days of the week

All Monday Tuesday Wednesday Thursday Friday Saturday Sunday

Location

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:

Registrants

Minimum number:

Maximum number:

Waitlist number:

Notes

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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 across the District’s Community Services and Beach venues in order to meet venue- specific revenue objectives.

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

- Ensure that revenues, including Charges for Services and applicable Recreation and/or Beach Facility Fees, as annually approved in May of each year for the forthcoming fiscal year by the Board of Trustees, 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.
- 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.
- 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

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to a venue during normal business hours versus outside of normal operations. **[Informational Note: As of June 2023, we had just under \$400,000 in recreational debt.]**

- Capital Costs for programs and services provided through the District’s Community Services and Beach 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 Board of Trustees shall establish, in January of each calendar year, a Recreation Facility Fee and a Beach Facility Fee that it may adopt through the annual budget process, and that is assessed on parcels and/or dwelling units within the District. This Recreation Facility Fee and Beach Facility Fee will be effective in the following fiscal year.

4.0 Pricing Model by Venue and Customer Type

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Championship Golf Course – see Note (1) <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i> <u>Venue Utilization</u> <i>What does the Board want to see?</i>	Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee if 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 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).	Rates charged for shall be set to cover no less than 100% of the Full-Cost of the venue service provided with a floor on pricing of that of the Picture Pass Holder.	Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to this venue and have a floor on pricing of that of the Picture Pass Holder.

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
<p>Championship Golf Course Pro Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>In general, soft goods (example clothing) gets a 20% discount and hard goods gets a 5% discount (example clubs) and there is no sales tax charged.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>The Grille (Food Services)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>A 10% discount will be applied to all menu pricing for the picture pass holder only.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>Mountain Golf Course – See Note (1)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p> <p><u>Venue Utilization</u> <i>What does the Board want to see?</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee if assessed.</p> <p>Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of 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)</p>	<p>Rates charged for shall be set to cover no less than 100% of the Full-Cost of the venue service provided with a floor on pricing of that of the Picture Pass Holder.</p>	<p>Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to this venue and have a floor on pricing of that of the Picture Pass Holder.</p>
<p>Mountain Golf Course Pro Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>In general, soft goods (example clothing) gets a 20% discount and hard goods gets a 5% discount (example clubs) and there is no sales tax charged.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
<p>Diamond Peak Ski Resort – See Note (2)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p> <p><u>Venue Utilization</u> <i>What does the Board want to see?</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services in recognition of the Recreation Facility Fee, if assessed.</p> <p>Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of 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)</p>	<p>Rates charged for shall be set to cover no less than 100% of the Full-Cost of the venue service provided with a floor on pricing of that of the Picture Pass Holder.</p>	<p>No discount is offered.</p>
Diamond Peak Ski Resort Merchandise Shop	OUTSOURCED VIA A SEPARATE CONTRACT	OUTSOURCED VIA A SEPARATE CONTRACT	OUTSOURCED VIA A SEPARATE CONTRACT
<p>Diamond Peak Ski Resort Food Court</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>A 10% discount may be applied to all menu pricing for the picture pass holder only.</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>Diamond Peak Ski Resort Rental Shop</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>
<p>Diamond Peak Ski Resort Ski Lessons</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>	<p>The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.</p>

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
<p>Tennis Center – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services in recognition of the Recreation Facility Fee, if assessed.</p> <p>Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of 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)</p>	<p>Rates charged for shall be set to cover no less than 100% of the Full-Cost of the venue service provided with a floor on pricing of that of the Picture Pass Holder.</p>	<p>No discount is offered.</p>
<p>Pickleball – See Note (3)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services in recognition of the Recreation Facility Fee, if assessed.</p> <p>Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of 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)</p>	<p>Rates charged for shall be set to cover no less than 100% of the Full-Cost of the venue service provided with a floor on pricing of that of the Picture Pass Holder.</p>	<p>No discount is offered.</p>

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Tennis Center Pro Shop <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	NEED TO GET THIS INFORMATION	NEED TO GET THIS INFORMATION	NEED TO GET THIS INFORMATION
Recreational Programs (Adult) – See Note (4) <i>The Cost Recovery Pyramid, Appendix A, is applicable to these programs and falls under INDIVIDUAL/Community Benefit with a cost recovery target of between 67% to 100%.</i>	The Recreational Programs (Adult) rates are being largely market driven to include appropriate profit margins. Rates are charged uniformly with a small discount being applied if participant is a picture pass holder.	The Recreational Programs (Adult) rates are being largely market driven to include appropriate profit margins. Rates are charged uniformly with no discounts.	The Recreational Programs (Adult) rates are being largely market driven to include appropriate profit margins. Rates are charged uniformly with no discounts.
Recreational Programs (Youth) – See Note (4) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of between 0% and 33%.</i>	The Recreational Programs (Youth) rates are what the market will bear. Rates are charged uniformly with a small discount being applied if participant is a picture pass holder.	The Recreational Programs (Youth) rates are what the market will bear.	The Recreational Programs (Youth) rates are what the market will bear.
Recreational Programs (Senior) – See Note (4) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under COMMUNITY/Individual Benefit with a cost recovery target of between 0% and 33%.</i>	The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee. An additional small discount may apply if participant is a picture pass holder.	The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.	The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.
Fields (Ballfields) – See Note (3) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	Fields, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.</i>		

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Parks (Preston Field) – See Note (3) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	Parks, if rented for tournaments, etc., switch to the following: <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%</i>		
Skatepark <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	This venue is free to all users	This venue is free to all users	This venue is free to all users
Disc Golf Course – See Note (5) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.
Bocce Ball Courts – See Note (6) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.
Robin and Robert Holman Family Bike Park – See Note (6) <i>The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy</i>	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
<p>The Chateau and Aspen Grove Meeting Space – See Note (3) and (7)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue except as stated in Note (7).</i></p> <p><u>Venue Utilization</u> <i>What does the Board want to see?</i></p>	<p>Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee if assessed.</p> <p>Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of 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)</p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>

*A guest is defined as Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches. **[Informational Note: This text is the same as in Ordinance 7.]** Further, where Guest Rates are established, the Guest **must** be accompanied by an IVGID Picture-Pass holder.

Notes

- (1) Key rates are presented to the Board of Trustees for their review and approval in February of each calendar year. The key rates, once approved, will go into effect for the following golfing season.
- (2) Key rates are presented to the Board of Trustees for their review and approval in January of each calendar year. The key rates, once approved, will go into effect for the following ski season.
- (3) Key rates are presented to the Board of Trustees for their review and approval in March of each calendar year. The key rates, once approved, will go into effect at the start of the next fiscal year.
- (4) Rates may be presented to the Board of Trustees for their review and approval

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and a fixed sum amount of money is presented in the annual budget for both Adult and Youth Programming combined into one fixed sum. It is then the Staff's job to work within that fixed sum of money for all its Adult and Youth programming.

- (5) Donations are solicited and donations go to Parks revenue for maintenance of the facility.
- (6) Rentals are or will be available and the rental fees generated will go to Parks revenue.
- (7) This venue may be used for internal District events and discounts may be offered in off peak seasons in accordance with the key rates submitted and approved.

As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to 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).

5.0 Discounts

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).

6.0 Community Focused Nonprofits

Community Focused Nonprofits shall be eligible for complimentary or discounted use of District facilities and recreational programs. Eligible non-profits shall be a local non-profit, a national nonprofit 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 nonprofit status prior to receiving complimentary or discounted use of District facilities or recreational programs. Non-government agencies shall be an IRS 501(c)(3) nonprofit 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. 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. IVGID may provide other special pricing, discount, or promotional programs to the general public or to a

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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. 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. The Board of Trustees may authorize additional complimentary or discounted use of District facilities and recreational programs at 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 policy 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 policy.

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.

7.0 Reporting

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.

8.0 Caveats to this Practice

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.

9.0 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 may establish in January, a Beach Facility Fee assessed on eligible parcels and/or

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dwelling units within the District.

- 9.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 9.2 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.
- 9.3 The daily Guest beach access fee is to be set during key rate approvals.
- 9.4 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.

10.0 Administration of Community Services and Beach Pricing Policy

- 10.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.
- 10.2 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 (Policy 6.1.2.2).
- 10.3 The District’s respective Directors are authorized to approve pricing for Food and Beverage and retail merchandise as long as the District General Manager is informed.
- 10.4 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

