

MEMORANDUM

TO: Board of Trustees

FROM: Karen M. Crocker
Interim District General Manager

SUBJECT: Review, discuss and possibly provide direction to Staff on venue discounts provided to non-profit groups, community groups and others

DATE: October 9, 2024

I. RECOMMENDATION

That the Board of Trustees makes a motion to charge all users, shown on the attached chart, of the District's venues, at a minimum, the non-profit rate which is set each year during the budget; this change will go into effect November 1, 2024.

II. BACKGROUND

On August 10, 2024, the annual Resolution 1895, Policy and Procedure Resolution No. 141, report on use of venues by outside groups was provided to the Board of Trustees via the General Manager's report. The report that was provided at the August 10th meeting has been modified to include the entity type, venue used and the groups sorted according to entity type; the attached chart lists the groups, category, venue used and amount paid. The purpose of this exercise was to see if groups were being charged fairly, equitable, and, consistent.

Staff did notice that the Crystal Bay Yacht Club was not being charged the nonprofit rate and this will be corrected going forward. The MOAA Holiday Party was conducted under the IVGID Program of the Vets Club; therefore, they were not charged the nonprofit rate, which fell under the category of a community benefit. The North Tahoe Hospital Auxiliary Golf and Thank-A-Vet events were in conjunction with their golf tournaments and they paid the nonprofit rate for use of the golf course and Chateau.

The Republican Woman's group and the Sierra Angels have been identified as legacy groups, rather than non-profits. Staff is recommending that they be placed in the non-profit category thus being required to pay the non-profit rate without proof of actually being a non-profit.

III. FINANCIAL IMPACT AND BUDGET

There will be an increase, in revenue, as a result of this change.

IV. 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.

V. ATTACHMENT

1. Report, by Entity Type, on use of venues
2. Cost-Recovery Pyramid

Date of Event	Event Title	Entity Type	Venue	Revenue: Rental Income	Revenue: Discount	Total Revenue	Comments
7/7/2023	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/12/2024	AAUW	501(c)3 Entity	Chateau	\$ 832.00	\$ (332.00)	\$ 500.00	This is the approved non-profit rate
6/13/2024	Billy Hayes Golf	Special pricing due to community benefit	Chateau	\$ 500.00	\$ (500.00)	\$ -	
12/9/2023	Brunch with Santa	501(c)3 Entity and partnered with IVGID	Chateau	\$ 4,118.00	\$ (3,628.00)	\$ 490.00	
6/24/2024	CBYC	501(c)3 Entity	Chateau	\$ 1,045.00	\$ (1,045.00)	\$ -	
12/4/2023	CBYC Holiday Party	501(c)3 Entity	Chateau	\$ 2,620.00	\$ (2,620.00)	\$ -	
11/4/2023	Craft Fair	Special pricing due to community benefit	Chateau	\$ 7,490.00	\$ (6,990.00)	\$ 500.00	This is the approved non-profit rate
3/10/2024	DP Pass Appreciation	IVGID Program	Chateau	\$ 920.00	\$ (420.00)	\$ 500.00	
11/20/2023	IHS Awards Banquet	Washoe County Joint Use Agreement	Chateau	\$ 1,980.00	\$ (1,480.00)	\$ 500.00	This is the approved non-profit rate
5/31/2024	IHS Prom	Washoe County Joint Use Agreement	Chateau	\$ 2,070.00	\$ (1,570.00)	\$ 500.00	This is the approved non-profit rate
9/19/2023	Incliners	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
10/17/2023	Incliners	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
11/14/2023	Incliners	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
1/16/2024	Incliners	IVGID Program	Chateau	\$ 2,620.00	\$ (2,218.00)	\$ 402.00	
2/6/2024	Incliners	IVGID Program	Chateau	\$ 1,305.00	\$ (930.00)	\$ 375.00	
2/20/2024	Incliners	IVGID Program	Chateau	\$ 2,620.00	\$ (2,218.00)	\$ 402.00	
3/19/2024	Incliners	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
4/16/2024	Incliners	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
5/21/2024	Incliners	IVGID Program	Chateau	\$ 2,995.00	\$ (1,821.00)	\$ 1,174.00	
6/18/2024	Incliners	IVGID Program	Chateau	\$ 2,995.00	\$ (2,593.00)	\$ 402.00	
8/15/2023	Incliners	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
7/18/2023	Incliners BBQ	IVGID Program	Chateau	\$ 2,770.00	\$ (2,368.00)	\$ 402.00	
5/19/2024	International Wine Society	Dynamic pricing event i.e. nothing else booked	Chateau	\$ 2,745.00	\$ (1,821.00)	\$ 924.00	
9/7/2023	IVBOR	Special pricing due to community benefit	Chateau	\$ 3,300.00	\$ (2,800.00)	\$ 500.00	This is the approved non-profit rate
7/19/2023	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/26/2023	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/2/2023	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/9/2023	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/16/2023	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/24/2023	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
5/22/2024	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
5/29/2024	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/5/2024	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/12/2024	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/17/2024	IVGC	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
6/19/2024	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/26/2024	IVGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	

Date of Event	Event Title	Entity Type	Venue	Revenue: Rental Income	Revenue: Discount	Total Revenue	Comments
8/30/2023	IVGC Annual	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
8/27/2023	IVGC Couples Mixie	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
7/12/2023	IVGC Directors Cups	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
9/6/2023	IVGC Farewell Lunch	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
7/21/2023	IVGC Invitational - Day 1	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/22/2023	IVGC Invitational - Day 2	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/23/2023	IVGC Invitational - Day 3	Golf group	Chateau	\$ 4,970.00	\$ (4,970.00)	\$ -	
6/10/2024	IVGC Scotch on the Rocks	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
7/10/2023	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/8/2023	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/15/2023	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/29/2023	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/4/2024	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/5/2024	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/11/2024	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/20/2024	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/25/2024	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/25/2023	IVGCL	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/17/2023	IVGCL Invitational	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/18/2023	IVGCL Invitational-Day 2	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
5/11/2024	IVNS Brunch	501(c)3 Entity	Chateau	\$ 6,990.00	\$ (6,490.00)	\$ 500.00	This is the approved non-profit rate
7/10/2023	Lifeline Screening	Special pricing due to community benefit	Chateau	\$ 500.00		\$ 500.00	This is the approved non-profit rate
12/15/2023	MOAA Holiday Party	501(c)19 Entity	Chateau	\$ 1,650.00	\$ (1,650.00)	\$ -	
9/12/2023	Mountain Niners	501(c)7 Entity	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
6/3/2024	Niners	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/20/2023	Niners Founders Lunch	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
7/13/2023	NLTCHCA Lobster Feed	501(c)3 Entity	Chateau	\$ 3,745.00	\$ (3,245.00)	\$ 500.00	This is the approved non-profit rate
9/24/2023	North Tahoe Hosital Auxiliary Golf	501(c)3 Entity	Chateau	\$ 540.00	\$ (540.00)	\$ -	
8/24/2023	PEO Taste of Incline	501(c)3 Entity	Chateau	\$ 2,808.00	\$ (2,308.00)	\$ 500.00	This is the approved non-profit rate
4/20/2024	Pete Lewis COL	Special pricing due to community benefit	Chateau	\$ 915.00	\$ (225.00)	\$ 690.00	
7/11/2023	Republican Women	Grandfather Agreement	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/8/2023	Republican Women	Grandfather Agreement	Chateau	\$ 1,650.00	\$ (1,650.00)	\$ -	
9/12/2023	Republican Women	Grandfather Agreement	Chateau	\$ 1,650.00	\$ (1,650.00)	\$ -	
10/10/2023	Republican Women	Grandfather Agreement	Chateau	\$ 1,650.00	\$ (1,650.00)	\$ -	
11/14/2023	Republican Women	Grandfather Agreement	Chateau	\$ 1,650.00	\$ (1,650.00)	\$ -	
12/12/2023	Republican Women	Grandfather Agreement	Chateau	\$ 1,650.00	\$ (1,650.00)	\$ -	
2/13/2024	Republican Women	Grandfather Agreement	Chateau	\$ 580.00	\$ (580.00)	\$ -	

Date of Event	Event Title	Entity Type	Venue	Revenue: Rental Income	Revenue: Discount	Total Revenue	Comments
3/12/2024	Republican Women	Grandfather Agreement	Chateau	\$ 580.00	\$ (580.00)	\$ -	
4/9/2024	Republican Women	Grandfather Agreement	Chateau	\$ 580.00	\$ (580.00)	\$ -	
5/14/2024	Republican Women	Grandfather Agreement	Chateau	\$ 2,995.00	\$ (2,495.00)	\$ 500.00	
6/18/2024	Republican Women	Grandfather Agreement	Chateau	\$ 832.00	\$ (832.00)	\$ -	
8/10/2023	Sierra Angels	501(c)6 Entity	Chateau	\$ 1,680.00	\$ (1,680.00)	\$ -	
8/10/2023	Sierra Angels	501(c)6 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
9/28/2023	Sierra Angels	501(c)6 Entity	Chateau	\$ 1,680.00	\$ (1,680.00)	\$ -	
5/2/2024	Sierra Angels	501(c)6 Entity	Chateau	\$ 1,660.00	\$ (1,660.00)	\$ -	
6/27/2024	Sierra Angels	501(c)6 Entity	Chateau	\$ 1,680.00	\$ (1,936.00)	\$ (256.00)	
4/17/2024	Sierra Sothebys	Special pricing due to community benefit	Chateau	\$ 1,650.00	\$ (402.00)	\$ 1,248.00	
6/6/2024	Sierra Sothebys	Special pricing due to community benefit	Chateau	\$ 1,650.00	\$ (402.00)	\$ 1,248.00	
10/13/2023	TCF Fall Fest	501(c)3 Entity	Chateau	\$ 4,870.00	\$ (4,870.00)	\$ -	
7/26/2023	Teesters	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/30/2023	Teesters	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
9/21/2023	Teesters	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
5/30/2024	Teesters	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/12/2024	Teesters	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/26/2024	Teesters	501(c)7 Entity	Chateau	\$ 500.00	\$ (500.00)	\$ -	
4/25/2024	TFS Crystal Cabaret	501(c)3 Entity	Chateau	\$ 3,490.00	\$ (2,990.00)	\$ 500.00	This is the approved non-profit rate
8/29/2023	TFS Shabby Chic	501(c)3 Entity	Aspen Grove	\$ 2,250.00	\$ (1,750.00)	\$ 500.00	This is the approved non-profit rate
6/17/2024	Thank A Vet Golf	501(c)3 Entity	Chateau	\$ -	\$ (1,500.00)	\$ (1,500.00)	
7/25/2023	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/13/2023	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
9/5/2023	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
5/28/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
5/29/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/4/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/6/2024	TIGC	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
6/9/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/11/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/17/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/20/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
6/25/2024	TIGC	Golf group	Chateau	\$ 500.00	\$ (500.00)	\$ -	
8/29/2023	TIGC Closing	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
7/9/2023	TIGC Couples	Golf group	Chateau			\$ -	
7/12/2023	TIGC Summer BBQ	Golf group	Chateau	\$ 1,500.00	\$ (1,500.00)	\$ -	
7/15/2023	Transportation Summit	Special pricing due to community benefit	Chateau	\$ 7,990.00	\$ (3,930.00)	\$ 4,060.00	
7/27/2023	Vets Club	IVGID Program	Chateau	\$ 830.00	\$ (830.00)	\$ -	
9/26/2023	Vets Club	IVGID Program	Chateau	\$ 830.00	\$ (830.00)	\$ -	

Date of Event	Event Title	Entity Type	Venue	Revenue: Rental Income	Revenue: Discount	Total Revenue	Comments
2/29/2024	Vets Club	IVGID Program	Chateau	\$ 290.00	\$ (290.00)	\$ -	
3/28/2024	Vets Club	IVGID Program	Chateau	\$ 290.00	\$ (290.00)	\$ -	
4/25/2024	Vets Club	IVGID Program	Chateau	\$ 290.00	\$ (290.00)	\$ -	
5/30/2024	Vets Club	IVGID Program	Chateau	\$ 340.00	\$ (340.00)	\$ -	
6/27/2024	Vets Club	IVGID Program	Chateau	\$ 416.00	\$ (416.00)	\$ -	

Appendix A Cost-Recovery Pyramid Recreation and Community Programs

