

MEMORANDUM

TO: Board of Trustees

FROM: Kent Walrack
District General Manager

SUBJECT: Review, Discuss and Possibly Approve Modifications to Practice 6.2. – Budgeting and Fiscal Management Community Services and Beach and Pricing for Products and Services

DATE: ~~November 13, 2024~~ continued to December 11, 2024

I. RECOMMENDATION

It is recommended that the Board review, discuss and possibly approve modifications to Practice 6.2. Budgeting and Fiscal Management Community Services, Beach and Parks Pricing for Products and Services.

II. BACKGROUND

Practice 6.2 was created by the former Director of Finance Navazio. At the time, there were identified weaknesses in the practice; therefore, the Board has directed staff to make modifications to Practice 6.2. The purpose of Practice 6.2 is to have a standard of operations and pricing that is used to consistently develop and apply pricing and rates of District venues. The Practice also identifies, where appropriate, to determine the level of subsidy to be budgeted for venues and/or programs.

III. FINANCIAL IMPACT AND BUDGET

By discussing and using Practice 6.2 will identify areas in need of cost savings and rate setting that is consistent and easily identified.

IV. DECISION POINTS NEEDED FROM THE BOIARD OF TRUSTEES

These decision points were developed by Chair Schmitz, who has received comments from Board members and the public. Chair Schmitz has worked with Staff in reviewing these modifications. The attached red-lined document with yellow highlights is to identify specific decision points to be discussed by the Board and possibly approve are as follows:

1. Changed the bullet point on “reducing volatility of rates” this language appeared to support the old model of “smoothing” whereby the District over collected funds from parcel owners for many years building up an excessive fund balance in the Community Services Fund. Instead, language was included to clarify the fees will be set to cover the Board approved budget.
2. Removing the definitions as the finance team and venue managers have financial reports and should look to those to determine operating expenses. For clarification,

each venue Manager and Director and Finance Department will monitor revenue and expenses to assure compliance with Practice 6.2.

3. Language was added to clearly define the Community Services “model”. Does the Board agree that Capital Improvements are to be funded by the Recreation/Beach Fee?
4. Set a discount % for parks/ballfields use by Picture Pass holders.
5. Is the Board agreeable that no room rental fee for Picture Pass Holders for venues if catering is utilized?
6. What is the profit % the Board would like to have applied to catering services to non-profits? Does the Board want to make this same discount available to all events for Picture Pass Holders? Doing this would reduce the paperwork to verify valid non-profits.
7. What discounts does the Board want to offer on Recreation Center Memberships?
8. What discount does the Board want to offer for programs, for Adult, Youth and Senior Picture Pass Holders?
9. Set target subsidy percentage for tennis/pickleball rates. It is currently roughly 50%. Is this an acceptable level for rates? Are Capital Improvements to be 100% subsidized by the Recreation Fee?
10. Is reporting satisfactory?

V. ATTACHMENTS

Practice 6.2. – As it exists today

Practice 6.2. – Redline

Practice 6.2. – All changes accepted

2024-2025 Venue Pricing Sheets

Trustee Tulloch’s comments on Draft 6.2.0

Practice 6.2

as it exists

today

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RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

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

1.0 Scope

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

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

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

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

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

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

3.0 Community Services Pricing

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

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

3.1 Others (Non IVGID Picture Pass holders):

3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.

3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.

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

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

3.2 Guests:

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

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

3.3 IVGID Picture Pass holders:

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

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

3.4 Discounts

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

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at

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no less than 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

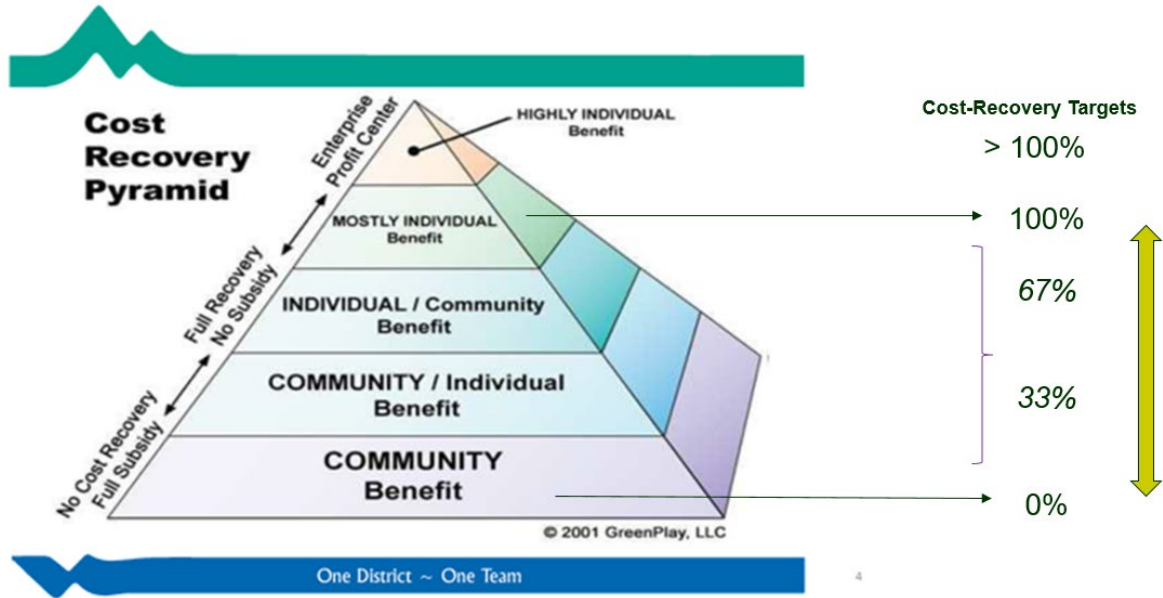
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

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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



Practice 6.2 - redlined

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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~~ and Park 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, venue maintenance and capital improvements 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. The Recreation and Beach Facility fees should not result in as this appears to justify "smoothing" AKA over collection of fees from parcel owners over collection, but cover the costs identified by the budget as approved by the Board of Trustees of Beach and/or Recreation Facility Fees.~~
- ~~Ensure~~ Promote a 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,~~

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~~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 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 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 2.0 Community Services Pricing

The operations of Diamond Peak, the golf courses, catering and venues of such as the Chateau and Aspen Grove, the Recreation Center, Tennis/Pickleball Center are all operated within the Community Services Fund.

While the cost of operations, including any programs, and capital improvements for venues (cost centers) may not be covered entirely by charges for services, the revenue generated by other cost centers within Community Services, along with the allocation of the Board approved Recreation Fee, are the source of financial funding.

~~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, as part of the budgeting process, in January of each calendar year, a Recreation Facility Fee and a Beach Facility Fee to be 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. This fee is set to cover capital improvements and in some cases the operating costs of venues.~~

Discounts and target profit margins need to be established and openly communicated (no "quiet discounts") and reported on per Resolution 1895.

Across all Community Services venues, food and beverage discounts are to be consistent. All IVGID Picture Pass holders receive a 10% discount on their food and non-alcoholic beverages. The discount only applies to the passholder, not their

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guests.

Pricing for the general public for all programs, catering, golf, food & beverage, venue rentals and merchandise are to be priced based on competitive market analysis. Pricing for parcel owners is to provide consistent value across all of the Community Services operations. Discounts and profit margins are to be consistent.

During the rate setting process for programs, staff are expected to evaluate the utilization and financial performance before continuing a program and including it in the budget. Staff is encouraged to bring forward ideas for new programs to meet the community's needs as part of the rate setting and budget process.

Pricing for summer programs, golf rates and other summer season rates are to be set by the Board of Trustees in February. This allows staff time to communicate rates and prepares for the budget process in May.

Pricing for winter programs, ski rates and other winter season rates are also to be set in February to allow time for tiered early rates.

Merchandise is not discounted based on customer but is discounted based on time of year to reduce the inventory. Merchandise Managers are responsible for determining the proper timing and discount percentages.

3.0 Parks Pricing

Rates for ballpark rental, venue rental and park related services or programs are to be based on competitive market analysis with a discount determined by the Board of Trustees for IVGID picture pass holders that covers at a minimum the operational costs of making the venue available and for clean up. The rates are to be approved by the Board of Trustees on an annual basis in February.

The costs for maintaining and upgrading the skate park, bike park, disc golf course, exercise circuit, Aspen Grove fields, Preston Field, and the Ridgeline ball parks are subsidized 100%. Donations and/or grant funding may be made available to offset these District costs and if such donation and/or grant funding occurs, these opportunities will be brought before the Board of Trustees for their review and possible approval.

4.0 Beaches Pricing

Rates for guest access, boat launching, group picnic and any other beach related services or programs are approved by the Board of Trustees on an annual basis in

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February to allow staff time to communicate the opening season rates.

There are no discounts offered for food and beverages at the beaches since most customers would receive a discount. The food and beverages should be priced to cover all operational costs with a profit margin established by the Board of Trustees.

54.0 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
<p>Championship Golf Course – <u>green fees and passes see Note (1)</u></p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>0% subsidy since it is 100% individual benefit on the Pricing Pyramid Rates are to be set and approved by the Board of Trustees on an annual basis; this is done so in February.</p> <p>Rates are to be set to cover the golf operational expenses, excluding depreciation, by estimating the utilization rates and varying fees anticipated to be collected for the fiscal year. <u>Capital Improvement costs are to be funded by the Recreation Fee.</u> 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 are to be set based on competitive market analysis. 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. are to be set to a rate between the non-picture pass holder and the picture passholder rate.</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>Championship Golf Course <u>and Mountain Course</u> Pro Shops</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>No discount is offered.</p> <p><u>Discounts are based on time of year to reduce inventory.</u></p>	<p>No discount is offered.</p>	<p>No discount is offered.</p>
<p>The Grille, <u>Mountain Course and golf carts</u> (Food Services)</p> <p><i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i></p>	<p>No discount is offered. Food and non-alcoholic beverages are discounted 10%. Pricing should cover all operational costs plus a defined profit margin</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>The Board has <u>historically subsidized the operations of the course by 33% as a community benefit.</u> Therefore, the rates are to be set to recover 66% of golf operational expenses, excluding depreciation, by estimating the utilization rates and varying fees anticipated to be collected for the fiscal year. Capital Improvement costs are to be funded by the Recreation Fee. 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</p>	<p>Rates are to be set based on competitive market analysis. 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. Rates are to be set between the non-picture pass holder and picture pass holder rate.</p>

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	<p>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><u>Rates are to be set and approved by the Board of Trustees on an annual basis; this is done so in February.</u></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>No discount is offered.</p> <p><u>Discounts are based on time of year to reduce inventory.</u></p>	No discount is offered.	No discount is offered.
<p><u>The Chateau and Aspen Grove Meeting Space –</u></p>	<p><u>Room rental fees are not charged if catering is included. Catering rates are to include all operating expenses, tips and a X% upcharge. If catering is not included, the board is to set the room rental fee.</u></p> <p><u>Rates are to be set and approved by the Board of Trustees on an annual basis; this is done so in February.</u></p>	<p><u>Rates are set based on competitive market for room rentals and for catering.</u></p>	<u>No discount is offered.</u>
<p><u>Recreation Center (Membership)</u></p>	<p><u>Rates to be set based on competitive market analysis with a board determined discount to be applied.</u></p>	<p><u>Rates to be set based on a competitive market analysis</u></p>	<u>No discount is offered.</u>
<p><u>Recreation Center (Merchandise)</u></p>	<p><u>No discount is offered.</u></p> <p><u>Discounts are based on time of year to reduce inventory.</u></p>	<u>No discount is offered.</u>	<u>No discount is offered.</u>

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<u>VENUE</u>	<u>Customer Type PICTURE PASS HOLDER</u>	<u>Customer Type NON-PICTURE PASS HOLDER</u>	<u>Customer Type GUEST* OF A PICTURE PASS HOLDER</u>
<u>Recreational Programs (Adult)</u>	<u>The board needs to set a target cost recovery level to offer discounts for passholders. Minimum enrollment levels are to be set to achieve the target cost recovery.</u>	<u>Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%</u>	<u>Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%</u>
<u>Recreational Programs (Youth)</u>	<u>The board needs to set a target cost recovery level to offer discounts for passholders. Minimum enrollment levels are to be set to achieve the target cost recovery.</u>	<u>Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%</u>	<u>Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%</u>
<u>Recreational Programs (Senior)</u>	<u>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.</u>	<u>The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.</u>	<u>The Recreational Programs (Senior) rates are below market rates because these are subsidized programs by the Recreation Facility Fee.</u>

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Diamond Peak Ski Resort — See Note (2) <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	The Board sets the rates to offer community members a benefit due to the operational profitability of Diamond Peak. 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. Rates are set based on competitive market analysis.	No discount is offered.
Diamond Peak Ski Resort Merchandise Shop	OUTSOURCED VIA A SEPARATE CONTRACT	OUTSOURCED VIA A SEPARATE CONTRACT	OUTSOURCED VIA A SEPARATE CONTRACT
Diamond Peak Ski Resort Food Court <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	Same as the Grille. No discount is offered.	No discount is offered.	No discount is offered.
Diamond Peak Ski Resort Rental Shop <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates set based on competitive market analysis and are charged uniformly, with no discounts.	The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts. No discount is offered	The Ski Rental Shop rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts. No discount is offered
Diamond Peak Ski Resort Ski Lessons	Rates set based on competitive market	The Ski Lessons rates are being largely market-	The Ski Lessons rates are being largely market-

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<i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</i>	analysis and are charged uniformly, with no discounts. The Ski Lessons rates are being largely market-driven to include appropriate profit margins. Rates are charged uniformly, with no discounts.	driven to include appropriate profit margins. Rates are charged uniformly, with <u>No discount is offered</u>s.	driven to include appropriate profit margins. Rates are charged uniformly, with <u>No discount offered</u>s.
<u>Tennis & Pickleball Center</u>	Rates are set based on competitive market analysis. While this is a 100% individual benefit, if pricing was set to cover all operational costs, excluding depreciation, the rates would be uncompetitive. The board should determine the target %, perhaps 33%, to be subsidized similarly to the Mountain Course. To do this may require cost reductions.	<u>No discount is offered.</u>	<u>No discount is offered.</u>
<u>Tennis/Pickleball Center Pro Shop</u>	<u>No discount is offered.</u> <u>Discounts are based on time of year to reduce inventory.</u>	<u>No discount is offered.</u>	<u>No discount is offered.</u>
<u>Fields (Ballfields)</u>	<u>Fields, if rented for tournaments, etc., are to be priced based on competitive market analysis with a defined discount %.</u>		

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<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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Tennis Center Pro Shop	No discount is offered.	No discount is offered.	No discount is offered.
The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.			
Fields (Ballfields) — See Note (3)	Fields, if rented for tournaments, etc., switch to the following:		
The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.	The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.		
VENUE	PICTURE PASS-HOLDER	NON-PICTURE PASS-HOLDER	GUEST* OF A PICTURE PASS-HOLDER
Parks (Preston Field) — See Note (3)	Parks, if rented for tournaments, etc., switch to the following:		
The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.	The Cost Recovery Pyramid, Appendix A, is applicable to this venue and falls under Mostly Individual Benefit with a cost recovery target of 100%.		
Skatepark	This venue is free to all users	This venue is free to all users	This venue is free to all users
The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.			
Disc Golf Course — See Note (5)	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.
The Cost Recovery Pyramid, Appendix A, is applicable to this venue and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.			
Bocce Ball Courts — See Note (6)	This venue is free to all users.	This venue is free to all users.	This venue is free to all users.
The Cost Recovery Pyramid, Appendix A, is applicable to this venue			

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<i>and it falls under COMMUNITY Benefit with no cost recovery and full subsidy.</i>			
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.

VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
The Chateau and Aspen Grove Meeting Space — See Note (3) and (7) <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue except as stated in Note (7).</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)	No discount is offered.	No discount is offered.
Recreation Center (Membership) <i>The Cost Recovery Pyramid, Appendix A, is not applicable to this venue.</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	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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	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).		
Recreation Center (Merchandise)	No discount is offered.	No discount is offered.	No discount is offered.

*A guest is defined as Guest for Recreation Facilities, other than the Beaches, means any person accompanied invited by Picture Pass holder an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches. 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 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~~

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~~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 Community Focused Nonprofits

~~Community Focused Nonprofits may be eligible for complimentary 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 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 use of District facilities are unavailable. Moreover, resident or revenue-generating use shall take priority over complimentary use. 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 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 Practice. The Board of Trustees may authorize additional complimentary 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 Practice 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 Practice.~~

~~The annual budget could provide a funding allocation from the District’s General Fund to be used to offset complimentary use 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.~~

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6.0 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 complimentary use extended to the various groups and/or non-profits. At the end of each season, the staff is to provide a report to the Board of Trustees showing the budget and rate assumptions compared to the actual financial performance. This analysis is intended to improve the rate setting and budgeting process. The Board may alter the discount percents and target cost recovery as necessary.~~

7.0 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.~~

8.0 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 dwelling units within the District.~~

~~8.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.~~

~~8.2 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.~~

~~8.3 The daily Guest beach access fee is to be set during key rate approvals.~~

~~8.4 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.~~

9.0 Administration of Community Services and Beach Pricing Policy

~~9.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.~~

~~9.2 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers,~~

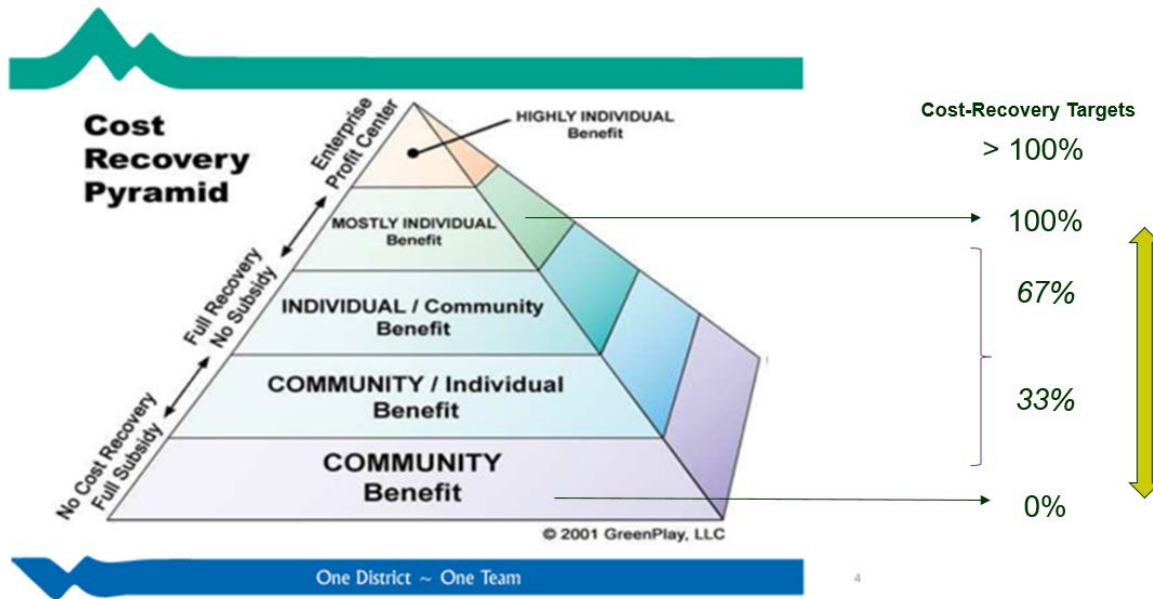
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~~consistent with the parameters of the District's Pricing Policy (Policy 6.1.2.2).~~

~~9.3 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



Practice 6.2 – with all changes accepted

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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, Beach and Park venues 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 cost of providing services, venue maintenance and capital improvements.
- The Recreation and Beach Facility fees should not result in overcollection, but cover the costs identified by the budget as approved by the Board of Trustees.
- Ensure a consistent for pricing across all venues and programs.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions.

2.0 Community Services Pricing

The operations of Diamond Peak, the golf courses, catering and venues of such as the Chateau and Aspen Grove, the Recreation Center, Tennis/Pickleball Center are all operated within the Community Services Fund.

While the cost of operations, including any programs, and capital improvements for venues (cost centers) may not be covered entirely by charges for services, the revenue generated by other cost centers within Community Services, along with the allocation of the Board approved Recreation Fee, are the source of financial funding.

The Board of Trustees shall establish, as part of the budgeting process, a Recreation Facility Fee and a Beach Facility Fee to be assessed on parcels within the District. This Recreation Facility Fee and Beach Facility Fee will be effective in the following fiscal year. This fee is set to cover capital improvements and in some cases the

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operating costs of venues.

Discounts and target profit margins need to be established and openly communicated (no “quiet discounts”) and reported on per Resolution 1895.

Across all Community Services venues, food and beverage discounts are to be consistent. All IVGID Picture Pass holders receive a 10% discount on their food and non-alcoholic beverages. The discount only applies to the passholder, not their guests.

Pricing for the general public for all programs, catering, golf, food & beverage, venue rentals and merchandise are to be priced based on competitive market analysis.

Pricing for parcel owners is to provide consistent value across all of the Community Services operations. Discounts and profit margins are to be consistent.

During the rate setting process for programs, staff are expected to evaluate the utilization and financial performance before continuing a program and including it in the budget. Staff is encouraged to bring forward ideas for new programs to meet the community’s needs as part of the rate setting and budget process.

Pricing for summer programs, golf rates and other summer season rates are to be set by the Board of Trustees in February. This allows staff time to communicate rates and prepares for the budget process in May.

Pricing for winter programs, ski rates and other winter season rates are also to be set in February to allow time for tiered early rates.

Merchandise is not discounted based on customer but is discounted based on time of year to reduce the inventory. Merchandise Managers are responsible for determining the proper timing and discount percentages.

3.0 Parks Pricing

Rates for ballpark rental, venue rental and park related services or programs are to be based on competitive market analysis with a discount determined by the Board of Trustees for IVGID picture pass holders that covers at a minimum the operational costs of making the venue available and for clean up. The rates are to be approved by the Board of Trustees on an annual basis in February.

The costs for maintaining and upgrading the skate park, bike park, disc golf course, exercise circuit, Aspen Grove fields, Preston Field, and the Ridgeline ball parks are

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subsidized 100%. Donations and/or grant funding may be made available to offset these District costs and if such donation and/or grant funding occurs, these opportunities will be brought before the Board of Trustees for their review and possible approval.

4.0 Beaches Pricing

Rates for guest access, boat launching, group picnic and any other beach relates services or programs are approved by the Board of Trustees on an annual basis in February to allow staff time to communicate the opening season rates.

There are no discounts offered for food and beverages at the beaches since most customers would receive a discount. The food and beverages should be priced to cover all operational costs with a profit margin established by the Board of Trustees.

5.0 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 – green fees and passes	Rates are to be set and approved by the Board of Trustees on an annual basis; this is done so in February. Rates are to be set to cover the golf operational expenses, excluding depreciation, by estimating the utilization rates and varying fees anticipated to be collected for the fiscal year. Capital Improvement costs are to be funded by the Recreation Fee.	Rates are to be set based on competitive market analysis.	Guest rates are to be set to a rate between the non-picture pass holder and the picture passholder rate.
Championship Golf Course and Mountain Course Pro Shops	No discount is offered. Discounts are based on time of year to reduce inventory.	No discount is offered.	No discount is offered.

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
The Grille, Mountain Course and golf carts	Food and non-alcoholic beverages are discounted 10%. Pricing should cover all operational costs plus a defined profit margin	No discount is offered.	No discount is offered.
Mountain Golf Course	The Board has historically subsidized the operations of the course by 33% as a community benefit. Therefore, the rates are to be set to recover 66% of golf operational expenses, excluding depreciation, by estimating the utilization rates and varying fees anticipated to be collected for the fiscal year. Capital Improvement costs are to be funded by the Recreation Fee. Rates are to be set and approved by the Board of Trustees on an annual basis; this is done so in February.	Rates are to be set based on competitive market analysis. .	Rates are to be set between the non-picture pass holder and picture pass holder rate.
Mountain Golf Course Pro Shop	No discount is offered. Discounts are based on time of year to reduce inventory.	No discount is offered.	No discount is offered.
The Chateau and Aspen Grove Meeting Space –	Room rental fees are not charged if catering is included. Catering rates are to include all operating expenses, tips and a X% upcharge. If catering is not included, the board is to set the room rental fee. Rates are to be set and approved by the Board of Trustees on an annual basis; this is done so in February.	Rates are set based on competitive market for room rentals and for catering,	No discount is offered.

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Recreation Center (Membership)	Rates to be set based on competitive market analysis with a board determined discount to be applied.	Rates to be set based on a competitive market analysis	No discount is offered.
Recreation Center (Merchandise)	No discount is offered. Discounts are based on time of year to reduce inventory.	No discount is offered.	No discount is offered.
Recreational Programs (Adult)	The board needs to set a target cost recovery level to offer discounts for passholders. Minimum enrollment levels are to be set to achieve the target cost recovery.	Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%	Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%
Recreational Programs (Youth)	The board needs to set a target cost recovery level to offer discounts for passholders. Minimum enrollment levels are to be set to achieve the target cost recovery.	Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%	Program pricing is based on competitive market analysis. Minimum enrollment is to be determined to ensure the operational costs of the program are covered at a minimum of 100%
Recreational Programs (Senior)	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.

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VENUE	Customer Type PICTURE PASS HOLDER	Customer Type NON-PICTURE PASS HOLDER	Customer Type GUEST* OF A PICTURE PASS HOLDER
Diamond Peak Ski Resort	The Board sets the rates to offer community members a benefit due to the operational profitability of Diamond Peak.	Rates are set based on competitive market analysis.	No discount is offered.
Diamond Peak Ski Resort Merchandise Shop	OUTSOURCED VIA A SEPARATE CONTRACT	OUTSOURCED VIA A SEPARATE CONTRACT	OUTSOURCED VIA A SEPARATE CONTRACT
Diamond Peak Ski Resort Food Court	Same as the Grille.	No discount is offered.	No discount is offered.
Diamond Peak Ski Resort Rental Shop	Rates set based on competitive market analysis and are charged uniformly, with no discounts.	No discount is offered	No discount is offered
Diamond Peak Ski Resort Ski Lessons	Rates set based on competitive market analysis and are charged uniformly, with no discounts.	The Ski Lessons rates are being largely market- No discount is offered.	No discount offered.
Tennis & Pickleball Center	Rates are set based on competitive market analysis. While this is a 100% individual benefit, if pricing was set to cover all operational costs, excluding depreciation, the rates would be uncompetitive. The board should determine the target %, perhaps 33%, to be subsidized similarly to the Mountain Course. To do this may require cost reductions.	No discount is offered.	No discount is offered.
Tennis/Pickleball Center Pro Shop	No discount is offered. Discounts are based on time of year to reduce inventory.	No discount is offered.	No discount is offered.
Fields (Ballfields)	Fields, if rented for tournaments, etc., are to be priced based on competitive market analysis with a defined discount %.		

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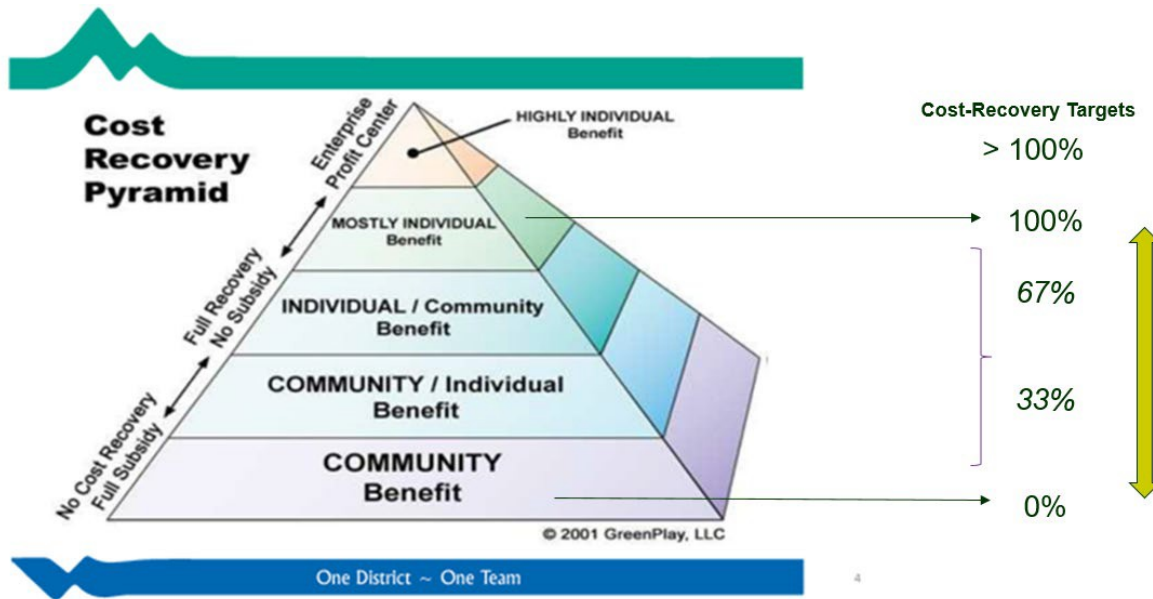
*A guest is defined as Guest for Recreation Facilities, other than the Beaches, means any person accompanied by Picture Pass holder .

6.0 Reporting

At the end of each season, the staff is to provide a report to the Board of Trustees showing the budget and rate assumptions compared to the actual financial performance. This analysis is intended to improve the rate setting and budgeting process. The Board may alter the discount percents and target cost recovery as necessary.




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Appendix A Cost-Recovery Pyramid Recreation and Community Programs



Venue Pricing Sheets – 2024/2025

2024 CHAMPIONSHIP COURSE -- Daily Rates **FINAL******

Non-Picture Pass Holder									
	TIME OF DAY								
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		5:30pm 9 hole rate		
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	
Open - June 9th	\$150	\$170	\$115	\$130	\$70	\$80			
June 10 - Sept 22	\$235	\$255	\$175	\$190	\$115	\$120	\$45	\$45	
Sept 23 - Closing	\$170	\$185	\$125	\$145	\$75	\$85	\$45	\$45	
all rates include shared cart									
Picture Pass Holder									
	TIME OF DAY								
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		5:30pm 9 hole rate		
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	
Open - June 9	\$75	\$85	\$55	\$65	\$40	\$45			
June 10 - Sept 22	\$110	\$120	\$80	\$85	\$50	\$60	\$45	\$45	
Sept 23 - Closing	\$85	\$90	\$70	\$75	\$40	\$50	\$40	\$45	
all rates include shared cart									
Guest of Picture Pass Holder									
	TIME OF DAY								
	Open - 2 (Prime Time)		2-4 (Twilight)		After 4 (Super Twilight)		5:30pm 9 hole rate		
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	
Open - June 9	\$110	\$130	\$85	\$100	\$55	\$65			
June 10 - Sept 22	\$175	\$190	\$125	\$135	\$85	\$90	\$45	\$45	
Sept 23 - Closing	\$125	\$140	\$90	\$100	\$55	\$60	\$45	\$45	
all rates include shared cart									

Club Rentals - \$85.00

Rider Fee - \$35 per person

* Holiday pricing for Non-Residents based on availability/demand

Holidays: Memorial Day - Mon. May 27th

Holidays: July 4th- Th/Fri/Sat/Sun July 4th-7th | Labor Day- Mon. Sept. 2nd

Holidays: None

Holidays: Memorial Day - Mon. May 27th

Holidays: July 4th- Th/Fri/Sat/Sun July 4th-7th | Labor Day- Mon. Sept. 2nd

Holidays: None

Holidays: Memorial Day - Mon. May 27th

Holidays: July 4th- Th/Fri/Sat/Sun July 4th-7th | Labor Day- Mon. Sept. 2nd

Holidays: None

2024 MOUNTAIN COURSE -- Daily Rates **FINAL******

18 HOLES	9 HOLES
-----------------	----------------

Non-Picture Pass Holder

Rental Clubs - \$60/18 holes and \$40 for 9 holes

Rider Fee - \$20 for 18 holes and \$15 for 9 holes

 ENCLINE VILLAGE LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-5 (Mid-Day)			
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)		
Open - June 9	\$65	\$70	\$55	\$65		
June 10 - Closing	\$90	\$95	\$85	\$90		
<i>all rates include shared cart</i>						

 ENCLINE VILLAGE LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-5 (Mid-Day)		After 5 (9holes Twilight)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 9	\$45	\$50	\$40	\$45	\$35	\$40
June 10 - Closing	\$55	\$60	\$55	\$60	\$40	\$45
<i>all rates include shared cart</i>						

Holidays: Memorial Day - Mon. May 27th

Holidays: July 4th- Th/Fri/Sat/Sun July 4th-7th | Labor Day- Mon. Sep

Picture Pass Holder

 ENCLINE VILLAGE LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-5 (Mid-Day)			
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)		
Open - June 9	\$45	\$50	\$40	\$45		
June 10 - Closing	\$55	\$60	\$45	\$55		
<i>all rates include shared cart</i>						

 ENCLINE VILLAGE LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-5 (Mid-Day)		After 5 (9 holes Twilight)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 9	\$30	\$40	\$30	\$35	\$25	\$30
June 10 - Closing	\$35	\$40	\$30	\$35	\$25	\$30
<i>all rates include shared cart</i>						

Holidays: Memorial Day - Mon. May 27th

Holidays: July 4th- Th/Fri/Sat/Sun July 4th-7th | Labor Day- Mon. Sep

Guest of Picture Pass Holder

 ENCLINE VILLAGE LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-5 (Mid-Day)			
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)		
Open - June 9	\$55	\$60	\$45	\$55		
June 10 - Closing	\$70	\$75	\$65	\$70		
<i>all rates include shared cart</i>						

 ENCLINE VILLAGE LAKE TAHOE	Time of Day					
	Open - 2 (Prime Time)		2-5 (Mid-Day)		After 5 (9holes Twilight)	
	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)	Mon-Thu	Fri-Sun (& holidays)
Open - June 9	\$35	\$40	\$30	\$35	\$25	\$30
June 10 - Closing	\$45	\$50	\$40	\$45	\$35	\$40
<i>all rates include shared cart</i>						

Holidays: Memorial Day - Mon. May 27th

Holidays: July 4th- Th/Fri/Sat/Sun July 4th-7th | Labor Day- Mon. Sep

The Chateau



RATES 2024 | 2025

	<u>RATE</u>	<u>PPH</u>
JUNE THRU OCTOBER RECEPTION		
Monday - Thursday	\$4,990	\$3,745
Friday & Sunday	\$6,490	\$4,870
Saturday	\$7,990	\$5,993

NOVEMBER & MAY | RECEPTION

Monday - Thursday	\$3,990	\$2,995
Friday & Sunday	\$5,490	\$4,118
Saturday	\$6,990	\$5,245

DECEMBER THRU APRIL | RECEPTION

Monday - Thursday	\$3,490	\$2,620
Friday & Sunday	\$4,490	\$3,370
Saturday	\$5,490	\$4,118

WEDDING CEREMONY

10th Tee Box	\$1,000	\$750
Creekside	\$1,500	\$1,125
Fireside Ceremony	\$500	\$375
The Grille 1 hour	\$500	\$375

Aspen Grove



RATES 2024 | 2025 ———

JUNE THRU SEPTEMBER CEREMONY & RECEPTION

	<u>RATE</u>	<u>PPH</u>
Monday - Thursday	\$3,000	\$2,250
Friday & Sunday	\$4,000	\$3,000
Saturday	\$5,000	\$3,750

INCLUSIONS

- 20 - permanent picnic tables
- 120 White folding ceremony chairs
- 6 - 6 foot folding banquet tables
- 3 - 30 inch high top cocktail tables
- 2 - 36 inch round tables
- 3 - Outdoor propane heaters
- 1 - Propane fire pit
- white or ivory 85x85 linens

- 12pm Venue Access
- 4pm to 10pm Event Time
- 11pm Departure

The Chateau & Aspen Grove



Hourly Rates ———

2024 2025 - NOT PUBLICLY PUBLISHED

Chateau venue rental fee starts at \$500. Hourly rates are priced per hour, per 1/3 of the ballroom. Guest counts above 75 will require 2/3 ballroom. Minimum guest counts apply. Outside Food & Beverage not permitted.

	<u>RATE</u>	<u>PPH</u>
CHATEAU HOURLY JUNE THRU OCTOBER		
Monday - Thursday	\$275	\$208
Friday & Sunday	\$360	\$270
Saturday	N/A	N/A

CHATEAU HOURLY NOVEMBER & MAY		
Monday - Thursday	\$220	\$170
Friday & Sunday	\$305	\$230
Saturday	\$390	\$295

CHATEAU HOURLY DECEMBER THRU APRIL		
Monday - Thursday	\$195	\$145
Friday & Sunday	\$250	\$190
Saturday	\$305	\$230

Aspen Grove venue rental fee starts at \$500. Minimum guest counts apply. Outside Food & Beverage not permitted.

ASPEN GROVE HOURLY JUNE THRU SEPTEMBER		
Monday - Thursday	\$500	\$375
Friday & Sunday	\$665	\$500
Saturday	\$830	\$625

Golf 2024

INCLINE VILLAGE LAKE TAHOE

Thank you for choosing the Golf Courses at Incline Village for your upcoming Golf Event. With a group of 16 or more, the Golf Courses at Incline Village offer excellent options for your next vacation, celebration, or business outing. Whether you're looking for a large or small-organized event, our staff is available to assist you with your every need.

Please contact our Event Specialists to arrange your food and beverage selections.

Brooke Smith La Fata & Denise Sullivan | bsl@ivgid.org | 775.832.1240

The Championship Golf Course
955 Fairway Blvd | Incline Village NV 89451



The Mountain Golf Course
690 Wilson Way | Incline Village NV 89451

DRINK TICKETS | HOSTED SNACK BAR & BEVERAGE CART

All-inclusive beverage tickets or a hosted open tab, limited or unlimited

BLOODY MARY BAR | \$11

bacon | spicy green beans | celery | cocktail onions | olives | lemon | lime & more

MIMOSA BAR | \$9

Weibel Celebration Champagne | orange juice | cranberry juice

Boxed Lunches

THE BIRDIE | \$19

Kettle Chips | Fresh Baked Cookie | Bottled Water

Roasted Turkey & Swiss | Truckee Sourdough Wheat Bread | Lettuce | Tomato | Mayo & Mustard on the side

Roast Beef & Cheddar | Truckee Sourdough Wheat Bread | Lettuce | Tomato | Mayo & Mustard on the side

THE EAGLE | \$21

Kettle Chips | Fresh Baked Cookie | Bottled Water

Chicken Caesar Wrap | grilled chicken | parmesan cheese | chopped romaine | caesar dressing

Turkey Pesto Wrap | sliced turkey | provolone | tomato | mixed greens | pesto

ADD FRESH WHOLE FRUIT | \$2

ADD FRESH FRUIT SALAD CUP | \$3

CANDY BAR | \$3

no substitutions

22% service charge on all food & beverage | no tax

On-Course

Buffet & Grab n' Go Breakfast Menu

Select food and beverage items to create your custom Breakfast Menu | not sold separately | price is per person

PLEASE CHOOSE A MINIMUM OF 5 SELECTIONS

FRESHLY BREWED COFFEE, DECAF & TEA | \$2

ORANGE & CRANBERRY JUICE* | \$3

SEASONAL FRUIT & BERRIES* | \$5

VANILLA YOGURT | GRANOLA* | \$4

HARD BOILED EGGS* | \$2

GIANT CINNAMON ROLLS | \$7

fresh baked & served warm

FRESH BAKED MUFFINS* | \$7

lemon cranberry | apple cinnamon | chocolate chunk

APPLEWOOD SMOKED BACON | \$5

SAUSAGE LINKS | \$5

HOUSE FRIED POTATOES | \$4

onion | bell pepper

FRESHLY BAKED QUICHE | \$8

ham & cheddar | seasonal vegetable

FRIED CHICKEN & WAFFLES | \$10

BISCUITS & SAUSAGE GRAVY | \$8

BYO BELGIAN WAFFLE | \$8

fresh berries | whipped cream | maple syrup

FRENCH TOAST STICKS | \$6

ENGLISH MUFFIN BREAKFAST SANDWICH* | \$6

ham & cheddar | seasonal vegetable

BREAKFAST BURRITO*

ham & cheddar | seasonal vegetable

SUNRISE BREAKFAST BOX

Items can be made into a convenient grab-n-go Breakfast Box* | 3 Item Minimum | \$16

22% service charge on all food & beverage | no tax

Grab n' Go Breakfast Menu

Buffet Lunch

Includes Iced Tea, Lemonade & Fresh baked Cookies

SHORELINE DELI | \$27

Garden Salad with White Balsamic Dressing | Kettle Chips

Choose 2 Wraps

Chicken Caesar Wrap | grilled chicken | parmesan cheese | chopped romaine | caesar dressing

Turkey Pesto Wrap | sliced turkey | provolone | tomato | mixed greens | pesto

Veggie Hummus Wrap | cucumber | carrots | roasted red peppers | mixed greens | hummus

ITALIAN DELI | \$29

Garden Salad with White Balsamic Dressing | Italian Pasta Salad

Build Your Own

Italian Sub Sandwich Board | salami | cappacola | black forrest ham | provolone cheese | pepper jack | shredded lettuce | shaved red onion | sliced green bell pepper | black olives | pepperoncini | mayo | mustard oil & vinegar | oregano | toasted roll

MOUNTAIN DELI | \$33

Garden Salad with White Balsamic Dressing | Classic Potato Salad

Choose 2 Specialty Sandwiches

French Dip | french roll | provolone | rosemary au jus

Chicken Philly Cheese Steak | french roll | smoked chicken | jack cheese | grilled onions & bell peppers

Smoked Tri Tip | french roll | swiss cheese | grilled onions

California Club | artisan sliced bread | turkey | bacon | lettuce | tomato | avocado | mayo

22% service charge on all food & beverage | no tax

Goat Buffet Lunch Menu

Buffet Lunch

Includes Iced Tea, Lemonade & Fresh Baked Cookies

CHOPPED SALAD BAR | \$27

Rolls & Butter | Choose 1 Salad

Cobb Salad | Mixed greens | Grilled Chicken | Bacon | Roasted Corn | Tomato | Cucumber | Red Onion | Gorgonzola Cheese | Avocado | Blue cheese Dressing | Ranch Dressing

Sunset Salad | Mixed greens | Grilled Chicken or Salmon | Candied nuts | Mandarin oranges | Fresh berries
Gorgonzola cheese | White Balsamic Dressing

19TH HOLE BBQ | \$29

Garden Salad with White Balsamic Dressing | Summer Herb Red Potato Salad

Grilled Beef Burgers OR All Beef Hot Dogs

cheddar cheese | shaved red onion | green leaf lettuce | vine ripened tomato | ketchup | deli mustard |
mayo | pickle | relish | sauerkraut | pickled jalapenos

2 entrees | \$4

SMOKEHOUSE BBQ | \$36

Rolls & Butter | Garden Salad with White Balsamic Dressing

Baked Beans OR Mac N Cheese

Smoked Pork Ribs OR 1/4 Smoked Chickens

2 entrees | \$4

22% service charge on all food & beverage | no tax

God Buffet Lunch Menu

Buffet Lunch

Includes Iced Tea, Lemonade & Fresh Baked Cookies

TASTE OF ITALY | \$34

Garlic Bread | Classic Caesar Salad | Penne Pasta with Porcini Mushroom Cream Sauce

Garlic Marinated Beef Tri-Tip OR Chicken Parmesan

2 entrees | \$4

LA FIESTA | \$34

Southwest Caesar Salad | Fiesta Rice | Lime spiked Black Beans

Tequila Lime Chicken OR Carne Asada

corn & flour tortillas | guacamole | sour cream | shredded cheddar cheese | pico de gallo | onions | lime | cilantro

2 entrees | \$4

GREEK FEAST | \$36

Warm Pita Bread | Greek Salad | Baked Pastitsio with Ground Beef

Greek Style 1/4 Chicken OR Falafel with Tzatziki

2 entrees | \$4

DIAMOND PEAK LUAU | \$36

Hawaiin Rolls | Garden Salad with White Balsamic Dressing | Macaroni Salad

Kalua Pork OR Huli Huli Chicken

2 entrees | \$4

Golf Buffet Lunch Menu

22% service charge on all food & beverage | no tax

The Golf Courses @ Incline Village

Return to The Chateau Sales Office | bsl@ivgid.org
955 Fairway Blvd | Incline Village NV 89451

By signing the credit card authorization form, the below individual acknowledges and agrees to be financially responsible for any and all charges incurred for the event stated. The authorization will remain active for 60 days past the scheduled event date.

TODAYS DATE _____

EVENT DATE _____

EVENT NAME _____

BILLING ADDRESS _____

CITY | STATE | ZIP CODE _____

PHONE # _____

EMAIL _____

CARD NUMBER _____

EXPIRATION DATE _____

SECURITY CODE _____

The undersigned acknowledges that deposits due according to the above events' contract agreement will be automatically charged to the above credit card on file unless other arrangements are made and approved by the IVGID Sales Team prior to the deposit due date.

CARDHOLDER SIGNATURE _____

Credit Card Authorizations

Tennis & Pickleball Center Facility Rental Application

Recreation privileges are in compliance with IVGID's Ordinance 7. Visit www.inclinerecreation.com for more information.

Event Date: <input style="width: 100%;" type="text"/>	Time Requested: <input style="width: 100%;" type="text"/>
Event Title: <input style="width: 100%;" type="text"/>	Do you have an IVGID Pass? <input type="radio"/> Yes <input type="radio"/> No
Name of Applicant: <input style="width: 100%;" type="text"/>	Pass Number (if Yes): <input style="width: 100%;" type="text"/>
Organization (if applicable): <input style="width: 100%;" type="text"/>	Mailing Address: <input style="width: 100%;" type="text"/>
Rented for (if applicable): <input style="width: 100%;" type="text"/>	City, State, Zip: <input style="width: 100%;" type="text"/>
Relationship to Applicant: <input style="width: 100%;" type="text"/>	Phone Number: <input style="width: 100%;" type="text"/>
Number of Total Guests: <input style="width: 100%;" type="text"/>	Email: <input style="width: 100%;" type="text"/>
# of Daily Guest Fees Needed: <input type="checkbox"/> IVGID <input type="checkbox"/> Non-IVGID	Insurance Policy # (if applicable): <input style="width: 100%;" type="text"/>

*Daily guest fees: \$14 each or \$10 each w/ IVGID Pass

Facilities:

- Tennis or Pickleball Courts:** (after 1:00pm) per hour per court
\$35, \$25 w/IVGID Recreation Pass
- Tennis Pickleball Center Deck:** (Max capacity 50pp) per hour
\$100, \$75 w/IVGID Recreation Pass
- Pickleball Center:** 15 courts per hour \$675, \$500 w/IVGID Recreation Pass

Additional Services:

- BBQ Grill:** \$25 daily
- Bleachers:** \$75 each
- Tennis Rackets or Pickleball Paddles:** \$5 each

Non-Profit #: _____ PLEASE ATTACH A COPY OF FEDERAL OR STATE NON-PROFIT STATUS VERIFICATION

Insurance Carrier: _____ Policy #: _____ Amount: _____

I have read and understand the statements on the reverse of this form and agree to all conditions of this contract and indicate so by my signature below.

_____ Applicant Signature	_____ Parcel #	_____ Date
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OFFICE USE ONLY

Billing Status: Regular Exempt Non-Profit Commercial Charitable

Booked By: _____ **Date:** _____ **Contract #:** _____

Entered into Rec User Calendar Emailed Supervisor/Staff

Payment Type: Check Cash CC / CC #: _____ Amount Received: _____ Deposit: _____



The person signing this Agreement, and the organization on whose behalf the facility rental is being made if applicable (collectively, “User”), is responsible for compliance with this Agreement. Please read carefully and sign the signature page at the end of this document.

A. Facility Rental Rules and Fee Provisions

1. The facility will not be considered rented until (a) User delivers to IVGID a signed copy of this Agreement, certificate of insurance upon request, the full amount of any fees due for the rental, and any other items deemed necessary by IVGID; and (b) IVGID, in its sole discretion, approves such rental in writing.
2. The charges for facility rental must be paid at the time of booking. To be eligible for any Incline Village "Resident" rental rates, the applicant must hold and provide staff with a valid IVGID Resident Photo ID, and be current in all recreation fees and assessments. IVGID may charge an additional reasonable fee to User if the event continues past the ending time stated in this Agreement without prior written approval from IVGID.
3. User represents, by signing this Agreement, that they are at least 18 years of age and authorized to execute this Agreement on their own behalf or on behalf of the entity which is the subject of this Agreement.
4. After submitting this Agreement and paying the associated fee, User will receive confirmation from IVGID staff that the requested facility will be made available on the date requested. Confirmation does not guarantee facility availability in the event that circumstances beyond IVGID’s reasonable control prevent the facility’s availability (i.e. weather, vandalism, and/or other factors). IVGID reserves the right to cancel any scheduled use of a facility due to unforeseen circumstances outside of IVGID’s control. IVGID will not be responsible for any cost(s) incurred as a result of such cancellations.
5. Should an event be canceled by the User more than 30 days prior to the scheduled date, all fees paid to that point will be refunded. Should User cancel the scheduled event within 30 days of the scheduled date, User will forfeit 50% of the fees paid to that point. If User needs to cancel a scheduled event on the day of the reservation, for weather or other emergency purposes, IVGID will work with User to reschedule the event for a mutually agreeable date and time. However, should the parties not be able to reach an agreement on a rescheduled date and User proceeds with same-day cancelation, User will forfeit any fees pre-paid in connection with the rental.
6. User shall use the facility only for the purpose stated in this Agreement. In the event that the facility is left damaged or User leaves the facility in a condition other than its original condition, User agrees to pay a liquidated damage totaling \$500.00, to account for staff time, administration costs, loss of use, and other economic damages of a type and amount impossible to ascertain with certainty in advance. The Parties agree that such liquidated damages represent a fair, reasonable, and appropriate estimate of the economic loss to IVGID; that such liquidated damages are intended to represent estimated actual damages, and not as a penalty; and that User shall pay such liquidated damages without limiting IVGID’s right to pursue other legal remedies as may otherwise be appropriate. IVGID further reserves the right to charge an advance security deposit, in addition to the standard facility rental fee, for certain event types.
7. User shall not use IVGID’s name or address to suggest endorsement or sponsorship of the event without prior written approval in accordance with IVGID Policy and Procedure No. 113. User’s publicity for the event, if any, shall clearly and accurately identify the name of the sponsoring organization or individual.

Diamond Peak Ski Resort Fiscal Year 2024 - 2025 Key Rates			
DAILY LIFT TICKETS			
Picture Pass Holder Lift Tickets	Value	Weekend	Peak
Adult (24-64)	\$35	\$35	\$45
Youth (13-23 & Senior (65-79)	\$30	\$30	\$40
Child (7-12)	\$25	\$25	\$30
6 & Under / 80+	Free	Free	Free
Beginner	\$28	\$28	\$30
Non-Picture Pass Holder Lift Tickets			
Adult (24-64)	\$140	\$165	\$175
Youth (13-23 & Senior (65-79)	\$120	\$145	\$160
Child (7-12)	\$60	\$75	\$85
6 & Under / 80+	Free	Free	Free
Beginner	\$80	\$100	\$120
SEASON PASSES			
Picture Pass Holder Full Pass	Tier 1	Tier 2	Tier 3
Adult (24-64)	\$319	\$358	\$447
Youth (13-23)	\$177	\$215	\$268
Child (7-12)	\$107	\$122	\$148
Senior (65-69)	\$213	\$225	\$268
Super Senior (70-79)	\$87	\$95	\$118
6 & Under / 80+	Free	Free	Free
Non-Picture Pass Holder Full Pass			
Adult (24-64)	\$499	\$560	\$699
Youth (13-23)	\$389	\$472	\$589
Child (7-12)	\$235	\$268	\$325
Senior (65-69)	\$468	\$494	\$589
Super Senior (70-79)	\$235	\$268	\$325
6 & Under / 80+	Free	Free	Free
SKI & SNOWBOARD LESSONS			
Ski and Ride Center Lessons	Value	Weekend	Peak
Sierra Scout Lesson & Lift Ticket	\$115	\$125	\$150
Sierra Scout Lesson Only	\$100	\$110	\$130
Adult Group Lesson & Beginner Lift Ticket	\$115	\$125	\$150
Adult Group Lesson Only	\$100	\$110	\$130
Adult Private Lesson 1 Hour	\$215	\$250	\$290
Child Ski Center Lessons			
Sierra Sliders All Day Lesson Package	\$315	\$330	\$365
Sierra Sliders Lesson Package	\$165	\$180	\$215
Sierra Sliders Private Lesson 1 Hour	\$215	\$250	\$290
EQUIPMENT RENTALS			
Ski and Snowboard Equipment Rentals	Value	Weekend	Peak
Adult Package (13 and over)	\$60	\$65	\$75
Child Package (12 and under)	\$50	\$55	\$65

Demos	\$80	\$85	\$95

*Current rates excluding Picture Pass Holder products may be adjusted to market rate prior to the S

Comments on draft 6.2.0

P427 – “...Management to modify pricing” . Need to be subject to approval by GM and reporting to Board with details of impacts on budget and revenues

P428 2.0 – “ while the cost of operations.....may not be covered entirely.....revenue generated by other operations.....” I believe we should NOT be memorializing this as it perversely removes incentives for managers of loss making operations to manage costs and revenues and also reduces incentives for profitable operations to maximize profitability

P428 2.0 - “Fee should be set to cover capital improvements.....” This should NOT be a blanket statement. EG for DP where 805 of traffic is NON resident, why should residents be paying this capital.

P429 (plus multiple others) “Competitive market analysis” - needs to be properly defined to avoid cherry picking by venues who just want to increase utilization without regard to balancing revenues and expenses . Needs to show the financial impact. eg we recently had the “cost comparison” with tahoe Mountain club that excluded a lot of like for like cost. Without definition and consideration of budget impact this can increase dependence on taxpayers unless cost structure is also addressed to become competitive. Needs a provision to exit activity if we can’t operate without excessive losses. How do we define effectively to avoid the need for continual unlimited subsidies ?

P429 – Parks etc maintenance subsidized 100% - would this not need to come from General Fund?

P430 (plus multiple others) “ Capital Improvement fees are to be funded by facility fee and depreciation excluded. “

If depreciation is excluded t – which should help support future investment - then we are expecting taxpayers to be continually funding more and more capex. It also skews operating costs to make them look lower than they actually are and artificially lowering rates. Finally it again exacerbates previous issues that have necessitated restatements where operating costs are inappropriately capitalized – eg sand in bunkers!! – to again make costs look lower than actual

P432 – the grille. F&B 10% discount but “Prices should cover all operational costs plus a defined profit margin” ie. Margin needs to be increased by 10% to cover discount??

P434 – Senior Programs - Why are non-residents and guests subsidized at the same rate as residents??

P435 - DP “rates set to offer a benefit due to operational profitability” . What happens if we are NOT profitable eg low snow year? Why not just do at a discount to non -resident passes??

P436 Tennis and Pickleball Suggest change “...may require EXPENSE reductions” rather than “...may require COST reductions”