

**MEMORANDUM**

**TO:** Board of Trustees

**THROUGH:** Robert Harrison  
District General Manager

**FROM:** Karen Crocker  
Director, Parks and Recreation

**SUBJECT:** Review, Discuss and Possibly Approve the Parks and Recreation Fee Rate Schedule.

**DATE:** February 26, 2025

---

**I. RECOMMENDATION**

Review, Discuss and Possibly Approve the Parks and Recreation Fee Rate Schedule.

**II. BACKGROUND**

Park and Recreation Department staff have been working on updating and revising the recreation fees, which include membership, daily fees and rentals for fiscal year 2025/2026 (see attachment A). Each fee is reviewed to determine what the appropriate fee should be for Recreation pass holders of the Incline Village General Improvement District and for non-pass holders. The review included whether fees should be increased, decreased, or remain the same across Parks and Recreation venues, in addition to what the market can bare.

Although the budget is based on fiscal year 2025/2026, July 1 through June 30, staff is recommending that the fiscal year 2025/26 rates go into effect upon approval of the Board’s action. This is due to the seasonality and timing of rental agreements, memberships and beach access that begin in spring 2025. This approval will allow our fees to be effective for the upcoming 2025-26 budget due to our seasonal operations. The Recreation Department works three to four months in advance regarding booking rentals, advertisement/promotions and expenditures for Spring programs that also overlap into the fiscal year 2025-26 budget which begins July 1.

The Attachments list the proposed fees that staff is recommending for fiscal year 2025/2026 based on Practice 6.2.0 (Attachment B). These proposed fees are based on a 3.5% increase, rounding up to the nearest dollar, unless otherwise specified in attachment A. Staff took into account the 2024 inflation rate of 2.9%, as measured by the consumer price index, as well as increased cost of goods specific to the department's operations. IVGID fees for pass holders have been aligned to 20% discount from the base fee across Recreation and Park venues.

Attachment A also includes a preliminary fee structure for fiscal year 2026-27, to avoid further timing concerns with our seasonal offerings in 2026. Staff will be evaluating these fees for FY 2026-27 and bring them back to the Board for approval, at the February 2026 meeting. The Department's goal is to be proactive and start budgeting in November 2025 at the conclusion of the summer venues.

In the proposed spreadsheet of fees, each program is categorized into the specific pyramid tier. As part of the FY 2025/26 budget process, staff have begun tracking and analyzing each program within the department and the actual percentage of recovery for each program by tier. Staff has started to provide additional analysis at the conclusion of each program during FYI 2024/25. This process will provide actuals to enable staff to evaluate each program to ensure that they are consistent with Practice 6.2.0 and cost effective.

### **III. FINANCIAL IMPACT AND BUDGET**

Approval of the fees will match the proposed 2025/2026 fiscal year budget for the Parks and Recreation Department.

### **IV. ALTERNATIVES**

1. Decline the recommended fees and provide direction to staff related to reconsideration.

### **V. ATTACHMENTS**

- A. Proposed Park and Recreation Fees
- B. Practice 6.2.0

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>All Beaches Daily</b>									
IVGID Recreation Pass	Restricted Access	Included in Rec Fee	Restricted Access	Included in Rec Fee	N/A	Restricted Access	Included in Rec Fee	N/A	
Adult	Restricted Access	\$16	Restricted Access	\$17	N/A	Restricted Access	\$18	N/A	
Child	Restricted Access	\$8	Restricted Access	\$9	N/A	Restricted Access	\$10	N/A	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Kayak Rack Rental</b>									
Annual	Restricted Access	\$250	Restricted Access	\$275	N/A	Restricted Access	\$330	N/A	Raising 25% in FY26 and 20% in FY27 because historically rates have not increased much since original implementation and to align with our cost-recovery pyramid
<b>Paddleboard Rack Rental</b>									
Annual	Restricted Access	\$175	Restricted Access	\$193	N/A	Restricted Access	\$232	N/A	Raising 25% in FY26 and 20% in FY27 because historically rates have not increased much since original implementation and to align with our cost-recovery pyramid

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Watercraft Launch</b>									
Round-Trip Ramp Use	Restricted Access	\$25	Restricted Access	\$26	N/A	Restricted Access	\$27	N/A	
One-way Ramp Use	Restricted Access	\$15	Restricted Access	\$16	N/A	Restricted Access	\$17	N/A	
Annual Pass	Restricted Access	\$250	Restricted Access	\$259	N/A	Restricted Access	\$269	N/A	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Group Picnic Area Rentals</b>									
All Beaches AM/PM Mon-Thurs	Restricted Access	\$125	Restricted Access	\$130	N/A	Restricted Access	\$135	N/A	
All Beaches Daily Mon-Thurs	Restricted Access	\$180	Restricted Access	\$187	N/A	Restricted Access	\$194	N/A	
All Beaches AM/PM Fri-Sun	Restricted Access	\$180	Restricted Access	\$187	N/A	Restricted Access	\$194	N/A	
All Beaches Daily Fri-Sun	Restricted Access	\$290	Restricted Access	\$301	N/A	Restricted Access	\$312	N/A	
Preston Park Picnic AM/PM	\$125	\$80	\$130	\$104	N/A	\$135	\$108	N/A	
Preston Park Picnic Daily	\$185	\$130	\$192	\$154	N/A	\$199	\$160	N/A	
Village Green BBQ/Picnic AM/PM	\$100	\$75	\$104	\$84	N/A	\$108	\$87	N/A	
Village Green BBQ/Picnic Daily	\$125	\$100	\$130	\$104	N/A	\$135	\$108	N/A	
Incline Park #1 Picnic AM/PM	\$100	\$75	\$104	\$84	N/A	\$108	\$87	N/A	
Incline Park #1 Picnic Daily	\$125	\$100	\$130	\$104	N/A	\$135	\$108	N/A	
Rec Center BocceBall Courts - Hourly	\$30	\$25	\$32	\$26	N/A	\$34	\$28	N/A	
Rec Center Bocce AM/PM - per court	\$120	\$100	\$125	\$100	N/A	\$130	\$104	N/A	
Rec Center Bocce - All Day/All Courts	\$480	\$400	\$497	\$398	N/A	\$515	\$412	N/A	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Field Rentals</b>									
Daily Fee	\$500	\$375	\$518	\$415	\$259	\$537	\$430	\$269	
Hourly	\$105	\$80	\$109	\$88	\$55	\$113	\$91	\$57	
Tournament Fee	N/A	N/A	\$200	\$200	N/A	\$207	\$166	N/A	
Local Non-Profit PartnerLeague Fee	N/A	N/A	N/A	N/A	\$3,000	N/A	N/A		

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Tennis/Pickleball Season Passes</b>									
Adult Full Season Pass (18-59) Tennis	\$525	\$420	\$450	\$360	N/A	\$466	\$373	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products
Adult Full Season Pass (18-59) Pickleball	\$375	\$300	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product
Senior Full Season Pass (60-79)	\$450	\$365	\$300	\$240	N/A	\$311	\$249	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products
Senior Full Season Pass (60-79) Pickleball	\$260	\$205	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product
80+ Full Season Pass Tennis	\$100	FREE	\$114	FREE	N/A	\$118	\$95	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products and to align with child pass pricing
80+ Full Season Pass-Pickleball	\$100	FREE	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product



Attachment A- Proposed Park and Recreation Fees

Junior Full Season Pass (13-17) Tennis	\$295	\$235	\$240	\$192	N/A	\$249	\$200	N/A	Pricing Adjusted to accommodate difference between Pickleball and Tennis Pass Products
Junior Full Season Pass (13-17) Pickleball	\$205	\$120	N/A	N/A	N/A	N/A	N/A	N/A	No Longer Offering Product
Family Full Season Pass	N/A	\$1,075	N/A	\$1,113	N/A	N/A	\$1,152	N/A	
After 12:30 pm Pass	N/A	N/A	\$180	\$144	N/A	\$187	\$150	N/A	
Child After 12:30pm Pass (12 & under)	\$110	FREE	\$114	FREE	N/A	\$118	\$95	N/A	
Monthly Pass	N/A	N/A	\$150	\$120	N/A	\$156	\$125	N/A	
<b>Tennis/Pickleball Daily Drop-in</b>									
Tennis Daily Drop-in - All Day	\$18	\$15	\$19	\$16	N/A	\$20	\$16	N/A	
Pickleball Daily Drop-in All Day	\$14	\$10	\$15	\$12	N/A	\$16	\$13	N/A	
Tennis Daily Drop-in - After 12:30 pm	\$9	\$7	\$10	\$8	N/A	\$11	\$9	N/A	
Junior Daily Drop-in (13-17) Before 12:30 pm	\$13	\$10	\$14	\$12	N/A	\$15	\$12	N/A	
Junior Daily Drop-in(13-17) Afer 12:30 pm	\$5	\$3	\$6	\$5	N/A	\$7	\$6	N/A	
Child Daily Drop-in (12 & Under After 12:30 PM)	\$3	Free	\$6	Free	N/A	\$7	Free	N/A	
80+ Daily Drop-in	\$5	Free	\$6	Free	N/A	\$7	Free	N/A	Alignment with 80+ Product

Attachment A- Proposed Park and Recreation Fees

Tennis/Pickleball Rentals									
T/P Center Deck Rental - Per Hour	\$100	\$75	\$104	\$84	\$52	\$108	\$87	\$54	
Tennis/Pickleball Single Court Rental after 1pm- Per Hour	\$35	\$25	\$37	\$30	\$19	\$39	\$32	\$20	
Pickleball Center Rental (15 courts per hour)	\$675	\$500	\$699	\$560	\$350	\$724	\$580	\$362	
Ball Machine Pass (PM)	\$150	\$115	\$156	\$125	\$78	\$162	\$130	\$81	

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Rec Center Gymnasium Rental</b>									
Daily	\$500	\$395	\$518	\$409	\$259	\$537	\$430	\$269	
Hourly	\$125	\$75	\$130	\$78	\$65	\$135	\$108	\$68	
<b>Half Court Gymnasium Rental</b>									
Daily	\$250	\$150	\$259	\$156	\$130	\$269	\$216	\$135	
Hourly	\$65	\$40	\$68	\$42	\$34	\$71	\$57	\$36	
<b>Rec Center Back Yard/Deck Rental</b>									
3.5 hour block	\$150	\$115	\$156	\$120	\$78	\$162	\$130	\$81	
<b>Rec Center Group Fitness Room Rental</b>									
After 1pm (for professionals)	\$75	\$55	\$78	\$57	\$39	\$81	\$65	\$41	
<b>The Zone Programming Center Rental</b>									
3.5 hour block	\$100	\$75	\$104	\$78	\$52	\$108	\$87	\$54	
<b>Rec Center Pool Rental</b>									
Hourly (4 lanes, shared)	\$100	\$75	\$104	\$78	\$52	\$108	\$87	\$54	
Single Lane Rental	\$30	\$30	\$40	\$32	\$20	\$42	\$34	\$21	Adding a non-IVGID rate

Attachment A- Proposed Park and Recreation Fees

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non-Profit	FY27 Proposed Fee	FY27 Proposed w/IVGID	FY27 Proposed Local Non-Profit	Justification if increase higher or lower than 3.5%
<b>Rec Center Memberships</b>									
Annual Single	\$723	\$543	\$749	\$600	N/A	\$776	\$621	N/A	
Annual Couple	\$1,195	\$897	\$1,237	\$990	N/A	\$1,281	\$1,025	N/A	
Annual Senior Single	\$689	\$506	\$714	\$572	N/A	\$739	\$592	N/A	
Annual Senior Couple	\$1,031	\$791	\$1,068	\$855	N/A	\$1,106	\$885	N/A	
Family	\$1,423	\$1,067	\$1,473	\$1,179	N/A	\$1,525	\$1,220	N/A	
Youth	\$408	\$307	\$423	\$339	N/A	\$438	\$351	N/A	
On Going Monthly Single	\$71	\$51	\$74	\$60	N/A	\$77	\$62	N/A	
On Going Monthly Couple	\$118	\$87	\$123	\$99	N/A	\$128	\$103	N/A	
On Going Monthly Senior Single	\$61	\$45	\$64	\$52	N/A	\$67	\$54	N/A	
On Going Monthly Senior Couple	\$102	\$76	\$106	\$85	N/A	\$110	\$88	N/A	
On Going Monthly Family	\$134	\$101	\$139	\$112	N/A	\$144	\$116	N/A	
On Going Monthly Youth	\$42	\$31	\$44	\$36	N/A	\$46	\$37	N/A	
6 month Single	\$385	\$289	\$399	\$320	N/A	\$413	\$331	N/A	
6 month Couple	\$636	\$476	\$659	\$528	N/A	\$683	\$547	N/A	
6 month Senior Single	\$352	\$264	\$365	\$292	N/A	\$378	\$303	N/A	
6 month Senior Couple	\$552	\$415	\$572	\$458	N/A	\$593	\$475	N/A	
6 month Family	\$725	\$543	\$751	\$601	N/A	\$778	\$623	N/A	
6 month Youth	\$227	\$170	\$235	\$188	N/A	\$244	\$196	N/A	
3 month Single	\$299	\$225	\$310	\$248	N/A	\$321	\$257	N/A	

Attachment A- Proposed Park and Recreation Fees

3 month Couple	\$521	\$391	\$540	\$432	N/A	\$559	\$448	N/A	
3 month Senior Single	\$291	\$218	\$302	\$242	N/A	\$313	\$251	N/A	
3 month Senior Couple	\$489	\$367	\$507	\$406	N/A	\$525	\$420	N/A	
3 month Family	\$599	\$449	\$620	\$496	N/A	\$642	\$514	N/A	
3 month Youth	\$218	\$164	\$226	\$181	N/A	\$234	\$188	N/A	
1 month Single	\$122	\$92	\$127	\$102	N/A	\$132	\$106	N/A	
1 month Couple	\$199	\$149	\$206	\$165	N/A	\$214	\$172	N/A	
1 month Single Senior	\$116	\$87	\$121	\$97	N/A	\$126	\$101	N/A	
1 month Senior Couple	\$194	\$146	\$201	\$161	N/A	\$209	\$168	N/A	
1 month Family	\$237	\$176	\$246	\$197	N/A	\$255	\$204	N/A	
1 month Youth	\$78	\$59	\$81	\$65	N/A	\$84	\$68	N/A	
1 week Single	\$59	\$44	\$62	\$50	N/A	\$65	\$52	N/A	
1 week Couple	\$98	\$74	\$102	\$82	N/A	\$106	\$85	N/A	
1 week Single Senior	\$46	\$36	\$48	\$39	N/A	\$50	\$40	N/A	
1 week Couple Senior	\$81	\$61	\$84	\$68	N/A	\$87	\$70	N/A	
1 week Family	\$118	\$89	\$123	\$99	N/A	\$128	\$103	N/A	
1 week Youth	\$32	\$24	\$34	\$28	N/A	\$36	\$29	N/A	
<b>Rec Center Daily Drop-in</b>									
Adult Daily	\$20	\$15	\$21	\$17	N/A	\$22	\$18	N/A	
Senior Daily	\$17	\$13	\$18	\$15	N/A	\$19	\$16	N/A	
Youth Daily	\$10	\$7	\$11	\$9	N/A	\$12	\$10	N/A	
Totally Active Rate	\$5	\$5	\$6	\$5	N/A	\$7	\$6	N/A	
<b>Corporate Memberships</b>									
Annual Single	\$615	\$462	\$637	\$510	N/A	\$660	\$528	N/A	
Annual Couple	\$1,016	\$762	\$1,052	\$842	N/A	\$1,089	\$872	N/A	
Annual Senior Single	\$586	\$430	\$607	\$486	N/A	\$629	\$504	N/A	

Attachment A- Proposed Park and Recreation Fees

Annual Senior Couple	\$876	\$672	\$907	\$726	N/A	\$939	\$752	N/A	
Family	\$1,210	\$907	\$1,253	\$1,003	N/A	\$1,297	\$1,038	N/A	
Youth	\$347	\$261	\$360	\$288	N/A	\$373	\$299	N/A	
On Going Monthly Single	\$62	\$45	\$65	\$52	N/A	\$68	\$55	N/A	
On Going Monthly Couple	\$104	\$77	\$108	\$87	N/A	\$112	\$90	N/A	
On Going Monthly Senior Single	\$54	\$39	\$56	\$45	N/A	\$58	\$47	N/A	
On Going Monthly Senior Couple	\$89	\$66	\$93	\$75	N/A	\$97	\$78	N/A	
On Going Monthly Family	\$117	\$88	\$122	\$98	N/A	\$127	\$102	N/A	
On Going Monthly Youth	\$37	\$27	\$39	\$32	N/A	\$41	\$33	N/A	
6 month Single	\$327	\$246	\$339	\$272	N/A	\$351	\$281	N/A	
6 month Couple	\$541	\$405	\$560	\$448	N/A	\$580	\$464	N/A	
6 month Senior Single	\$299	\$224	\$310	\$248	N/A	\$321	\$257	N/A	
6 month Senior Couple	\$469	\$353	\$486	\$389	N/A	\$504	\$404	N/A	
6 month Family	\$616	\$462	\$638	\$511	N/A	\$661	\$529	N/A	
6 month Youth	\$193	\$145	\$200	\$160	N/A	\$207	\$166	N/A	
3 month Single	\$233	\$174	\$242	\$194	N/A	\$251	\$201	N/A	
3 month Couple	\$387	\$290	\$401	\$321	N/A	\$416	\$333	N/A	
3 month Senior Single	\$225	\$168	\$233	\$187	N/A	\$242	\$194	N/A	
3 month Senior Couple	\$362	\$271	\$375	\$300	N/A	\$389	\$312	N/A	
3 month Family	\$442	\$333	\$458	\$367	N/A	\$475	\$380	N/A	
3 month Youth	\$117	\$133	\$122	\$98	N/A	\$127	\$102	N/A	

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

**RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies**

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

**1.0 Scope**

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

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

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

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

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

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

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

**3.0 Community Services Pricing**

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

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

**3.1 Others (Non IVGID Picture Pass holders):**

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

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

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



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

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

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

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

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

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.

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

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.

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

- 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.

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

## Appendix A Cost-Recovery Pyramid Recreation and Community Programs

