
NOTICE OF MEETING

The Special Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be held Starting at 6:00 PM on March 5, 2025, in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment

Public Comments are welcomed during Public Comment Periods and are limited to 3 minutes per person per Public Comment Period. Unused time may not be allocated to other speakers. A speaker's viewpoint will not be restricted; however, reasonable restrictions may be imposed upon the time, place, and manner of speech. Irrelevant statements, unduly repetitious statements, and personal attacks that would objectively antagonize or incite others are examples of speech that may be reasonably limited. Not to include comments on General Business items with scheduled public comments. The Board of Trustees may address matters brought up during public comments at the conclusion of the comment period but may not deliberate on any non-agendized item.

Members of the Public are welcome to provide Public Comment by Telephone at (877) 853-5247 and in the Civic Plus Portal at <https://ivgid.portal.civicclerk.com/event/549/overview> (the Webinar ID will be Posted to the District Website on the Day of the Meeting). The Special Meeting will be available for viewing at <https://ivgid.portal.civicclerk.com/>.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comments. The Board of Trustees may address matters brought up during public comments at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA *(for possible action)*
The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting or voting on items in a block.
-OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.
- E. GENERAL BUSINESS (for possible action)
 - 1. **SUBJECT:** Review and Discuss Fiscal Year 2024/2025 Mid-Year Budget; Discussion, Direction, and Possible Action. (Requesting Staff Members: District General Manager Robert Harrison, and Director of Finance Jessica O'Connell) – *pages 4 - 9*

Recommendation for Action: That the Board of Trustees Review, Discuss and provide Direction to Staff on the Fiscal Year 2024 Mid-Year Budget.

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: info@ivgid.org

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of March 5, 2025 - Page 2

2. **SUBJECT:** Review, Discuss and possibly Approve the 2025/2026 Group Picnic Rental Fee Rate Schedule (for possible action). (Requesting Staff Member: Parks and Recreation Director Karen Crocker) – *pages 10 - 20*

Recommendation for Action: That the Board of Trustees makes a Motion to:

1. Approve an increase of 3.5% to Group Picnic Rental Rates as shown in (Table 1)
2. Approve Incline Village General Improvement District Recreation Pass Holder Discount of 20% of Public Rates for Picnic Area Rental Rates (Table 1).

3. **SUBJECT:** Review, Discuss and Possibly Approve the Fields Fee Rate Schedule. (For possible Action) (Requesting Staff Member: Director Parks and Recreation Karen Crocker) – *pages 21 - 33*

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Field Rental Fee Rate Schedule to include;

1. An increase of 3.5% to Field Rental Rates as shown in (Table 1)
2. Incline Village General Improvement District Recreation Pass Holder Discount of 20% of Public Rates for Field Rental Rates (Table 1).
3. New daily tournament fee of \$200 per field per day.
4. Local Non-Profit Field Rate (\$55 hourly, \$259 daily).
5. Local Youth Sports League Fee (\$3000 season).

4. **SUBJECT:** Review, Discuss and Provide Direction Regarding Funding of the Parks Division; Currently part of the General Fund and the recommendation to move Parks Division to the Community Services Fund for Fiscal Year 2025-26 and Subsequent Years. (Requesting Staff Members Director of Finance Jessica O'Connell and Director of Parks and Recreation Karen Crocker) – *pages 34 - 36*

Recommendation for Action: That the Board provide Direction to staff to prepare budgets with Parks Division Funded by the Community Service Fund, instead of the General Fund.

F. BOARD OF TRUSTEES UPDATE

G. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

H. ADJOURNMENT (for possible action)

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NOTICE OF MEETING

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CERTIFICATION OF POSTING THIS AGENDA

I hereby certify that on or before 9:00 AM on Friday, February 28, 2025, a copy of this agenda (IVGID Board of Trustees Session of March 5, 2025) was delivered to the post office addressed to the people who have requested to receive copies of Incline Village General Improvement District's (IVGID) agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. IVGID's CivicPlus Portal (<https://ivgid.portal.civicclerk.com/>)
4. State of Nevada public noticing website (<https://notice.nv.gov/>)
5. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above.

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hww@ivgid.org/phone # 775-832-1268)

IVGID Board of Trustees: Board Chair Michaela Tonking, Vice-Chair Michelle Jezycki, Treasurer Mick Homan, Secretary Dave Noble and Trustee Raymond Tulloch

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".**

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MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, General Manager

FROM: Jessica O'Connell, District Director of Finance and Karen Crocker,
Director of Community Recreation

SUBJECT: Review, and Discuss the FY24-25 Mid-Year Budget

DATE: March 5, 2025

I. RECOMMENDATION

Review of the FY 24-25 Mid-Year Budget for Community Recreation Fund and Beach Fund.

II. BACKGROUND

The FY24-25 Mid-Year Budget for the Community Recreation Fund will provide the board with the current financial standing, including revenue, expenditures, and overall budget performance.

III. DISCUSSION

The Director of Community Recreation and the Director of Finance will provide an overview of the IVGID (Incline Village General Improvement District) financial position at mid-year for Fiscal Year 2024-25, covering the Community Recreation Fund and Beach Fund. Per NRS 354.626, local governments are required to adhere to their approved budgets, and any expenditure exceeding the budgeted amounts must be addressed through formal budget amendments.

We have identified that the Community Recreation Division and Beach Fund have exceeded the adopted budget. To comply with NRS 354.626, a Budget Amendment Resolution will be required with board approval and submission to the State of Nevada Department of Taxation.

We would like to discuss the following options:

One District ~ One Team

- Continue operations until June 30, 2025
- Budget Amendment within the appropriate funds to cover the shortfall

IV. ATTACHMENTS

FY24-25 Mid-Year Budget to Actual

IVGID-INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT

100-GENERAL FUND

BUDGET

	2025	2024	2023
Estimated Revenues	\$ (4,730,729)	\$ (4,657,977)	\$ (4,117,002)
Appropriations	4,431,689	9,230,101	6,454,005
Budgetary Fund Balance	(299,040)	4,572,124	2,337,003

DESCRIPTION

BUDGET TO ACTUAL

	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues	(4,730,729)	(2,607,056)	(4,657,977)	(4,546,416)	(4,117,002)	(4,311,937)
Salaries and Benefits	5,836,800	3,742,569	5,361,024	5,355,248	4,279,462	3,776,865
Services & Supplies	(1,740,111)	(153,965)	1,375,260	537,874	441,543	(198,867)
Capital Outlay	335,000	263,647	2,493,817	-	1,733,000	1,814,588
Net (Excess)/Deficit	(299,040)	1,245,195	4,572,124	1,346,706	2,337,003	1,080,649

DEPARTMENT

DEPARTMENT

	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues						
10 General Government	(4,485,616)	(2,468,985)	(4,448,814)	(4,310,287)	(4,117,002)	(4,311,937)
43 Parks	(245,113)	(138,071)	(209,163)	(235,929)	-	-
Revenue Total	(4,730,729)	(2,607,056)	(4,657,977)	(4,546,216)	(4,117,002)	(4,311,937)
Expenditures						
10 General Government	612,974	437,959	513,778	1,301,001	2,512,738	2,045,774
11 Executive	1,183,482	777,212	1,051,983	843,555	933,612	821,309
12 Finance	901,796	1,471,495	3,977,034	2,117,184	2,164,768	2,033,739
13 Human Resources	209,675	352,967	418,345	263,108	535,492	325,320
14 Community Relations	188,095	118,456	285,800	193,066	307,394	166,445
43 Parks	1,335,669	694,161	2,983,162	1,175,008	-	-
Expenditure Total	4,431,689	3,852,251	9,230,101	5,892,922	6,454,005	5,392,586
Net (Excess)/Deficit	\$ (299,040)	\$ 1,245,195	\$ 4,572,124	\$ 1,346,706	\$ 2,337,003	\$ 1,080,649

red=deficit

IVGID-INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT

200-UTILITY FUND

BUDGET

	2025	2024	2023
Estimated Revenues	\$ (37,360,555)	\$ (72,977,213)	\$ (18,482,339)
Appropriations	33,751,910	95,254,567	36,882,823
Budgetary Fund Balance	(3,608,645)	22,277,354	18,400,484

DESCRIPTION

DESCRIPTION	BUDGET TO ACTUAL					
	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues	(37,360,555)	(12,917,698)	(72,977,213)	(17,722,767)	(18,482,339)	(14,902,336)
Salaries and Benefits	6,112,229	3,949,439	5,712,748	5,530,461	5,653,680	4,804,608
Services & Supplies	9,276,431	3,397,855	7,545,005	6,470,369	5,535,836	3,382,514
Capital Outlay	17,680,000	12,989,659	81,482,257	4,377,217	26,050,172	2,853,124
Debt	683,250	-	514,557	92,006	(356,865)	(934,221)
Net (Excess)/Deficit	(3,608,645)	7,419,255	22,277,354	(1,252,715)	18,400,484	(4,796,311)

DEPARTMENT

DEPARTMENT	DEPARTMENT					
	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues						
22 Water	(7,514,793)	(5,867,438)	(7,026,594)	(7,414,879)	(6,418,779)	(6,156,218)
25 Sewer	(29,259,574)	(6,651,088)	(65,417,219)	(9,714,827)	(11,547,560)	(8,162,596)
27 Solid Waste	(400,000)	(319,224)	(373,800)	(392,916)	(356,000)	(404,802)
28 TWSA	(186,188)	(79,948)	(159,600)	(200,145)	(160,000)	(178,720)
Revenue Total	(37,360,555)	(12,917,698)	(72,977,213)	(17,722,767)	(18,482,339)	(14,902,336)
Expenditures						
22 Water	9,710,753	4,185,347	12,586,825	5,494,021	9,197,901	5,262,992
25 Sewer	23,442,584	15,856,499	82,042,549	10,454,819	27,103,846	4,370,253
27 Solid Waste	400,000	202,038	442,638	331,513	448,940	322,311
28 TWSA	198,573	93,068	182,555	189,699	132,136	150,468
Expenditure Total	33,751,910	20,336,952	95,254,567	16,470,052	36,882,823	10,106,025
Net (Excess)/Deficit	\$ (3,608,645)	\$ 7,419,255	\$ 22,277,354	\$ (1,252,715)	\$ 18,400,484	\$ (4,796,311)

red=deficit

BUDGET

	2025	2024	2023
Estimated Revenues	\$ (25,275,383)	\$ (22,797,981)	\$ (26,159,745)
Appropriations	25,626,866	29,091,536	23,966,496
Budgetary Fund Balance	351,482.75	6,293,554.89	(2,193,248.70)

BUDGET TO ACTUAL

DEPARTMENT	DEPARTMENT					
	2025 Revised		2024 Revised		2023 Revised	
	Budget	2025 Actual	Budget	2024 Actual	Budget	2023 Actual
Revenues						
320 Golf						
330 Facilities	(5,930,883)	(4,716,894)	(5,698,903)	(5,137,835)	(6,481,778)	(6,412,332)
340 Ski	(2,098,000)	(1,024,711)	(1,942,550)	(1,360,131)	(2,304,536)	(1,810,997)
350 Recreation	(14,104,350)	(10,953,481)	(13,093,320)	(12,963,456)	(13,055,911)	(13,914,875)
360 Community Services Admin.	(2,446,236)	(1,631,429)	(1,572,817)	(1,462,430)	(2,907,560)	(2,822,032)
370 Parks	(362,751)	(207,014)	(253,900)	(339,330)	(507,849)	(650,060)
380 Tennis	-	-	-	-	(378,368)	(251,589)
Revenue Totals	(333,163)	(229,085)	(236,491)	(338,444)	(177,401)	(297,860)
	(25,275,383)	(18,762,614)	(22,797,981)	(21,601,625)	(25,813,403)	(26,159,745)
Expenditures						
320 Golf						
330 Facilities	6,615,856	3,934,631	8,463,661	6,013,228	9,060,542	6,216,591
340 Ski	1,770,284	1,125,049	2,023,612	1,845,609	2,311,051	1,757,539
350 Recreation	12,293,355	7,210,509	14,143,729	13,365,435	12,796,927	11,155,232
360 Community Services Admin.	4,077,157	1,779,394	3,378,992	629,455	5,188,595	2,833,471
370 Parks	502,796	328,539	538,711	600,002	609,994	427,232
380 Tennis	-	-	-	971,953	1,699,049	1,217,772
Expenditure Totals	367,418	313,969	542,831	1,326,071	370,682	358,659
Net (Excess)/Deficit	25,626,866	14,692,091	29,091,536	24,751,753	32,036,839	23,966,496
	351,483	(4,070,523)	6,293,555	3,150,129	6,223,436	(2,193,249)

DIVISION

DIVISION	DIVISION					
	2025 Revised		2024 Revised		2023 Revised	
	Budget	2025 Actual	Budget	2024 Actual	Budget	2023 Actual
Revenues						
31 Championship Course	(4,602,901)	(3,593,853)	(4,522,308)	(4,008,009)	(4,296,325)	(4,380,582)
32 Mountain Course	(1,327,982)	(1,123,041)	(1,176,595)	(1,129,826)	(2,185,453)	(2,031,750)
33 Facilities	(2,098,000)	(1,024,711)	(1,942,550)	(1,360,131)	(2,304,536)	(1,810,997)
34 Diamon Peak Ski Resort	(13,651,550)	(10,685,856)	(12,636,120)	(12,580,395)	(12,628,511)	(13,546,924)
36 Snowflake Lodge	(452,800)	(267,625)	(457,200)	(383,061)	(427,400)	(367,952)
43 Parks	-	(18,850)	-	-	(378,368)	(251,589)
45 Youth & Family	(333,163)	(229,085)	(236,491)	(338,444)	(177,401)	(297,860)
46 Recreation Programs	(364,890)	(163,077)	(414,829)	(309,726)	(414,150)	(456,985)
48 Recreation Center	(2,081,346)	(1,468,352)	(1,157,988)	(1,152,704)	(2,493,410)	(2,365,047)
49 Recreation-Other	(362,751)	(188,164)	(253,900)	(339,330)	(507,849)	(650,060)
Revenue Totals	(25,275,383)	(18,762,614)	(22,797,981)	(21,601,625)	(25,813,403)	(26,159,745)
Expenditures						
31 Championship Course	5,165,098	3,006,097	5,548,889	4,338,995	6,349,410	4,888,471
32 Mountain Course	1,450,757	927,980	2,914,772	1,675,347	2,711,132	1,328,120
33 Facilities	1,770,284	1,125,049	2,023,612	1,845,609	2,311,051	1,757,539
34 Diamon Peak Ski Resort	11,958,288	7,081,871	13,833,638	13,154,834	12,484,845	10,944,714
36 Snowflake Lodge	335,067	128,638	310,090	210,601	312,082	210,517
43 Parks	-	-	-	971,953	1,699,049	1,217,772
45 Youth & Family	367,418	313,969	542,831	1,326,071	370,682	358,659
46 Recreation Programs	681,376	366,117	637,284	717,572	618,919	442,983
48 Recreation Center	3,395,781	1,413,277	2,741,708	(88,117)	4,569,676	2,390,488
49 Recreation-Other	502,796	329,093	538,711	598,887	609,994	427,232
Expenditure Totals	25,626,866	14,692,091	29,091,536	24,751,753	32,036,839	23,966,496
Net (Excess)/Deficit	\$ 351,483	\$ (4,070,523)	\$ 6,293,555	\$ 3,150,129	\$ 6,223,436	\$ (2,193,249)

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IVGID-INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT

390-BEACH FUND

BUDGET

	2025	2024	2023
Estimated Revenues	\$ (3,800,310)	\$ (4,919,640)	\$ (3,192,130)
Appropriations	6,598,530	7,761,797	3,362,017
Budgetary Fund Balance	2,798,220	2,842,157	169,887

DESCRIPTION

BUDGET TO ACTUAL

	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues	(3,800,310)	(2,938,145)	(4,919,640)	(5,293,733)	(3,192,130)	(3,567,365)
Salaries and Benefits	1,255,000	1,149,760	1,162,001	1,621,827	1,190,505	1,136,956
Services & Supplies	1,128,530	610,769	1,423,166	1,183,680	1,207,125	679,796
Capital Outlay	4,215,000	8,772	5,176,630	481,369	964,388	357,847
Net (Excess)/Deficit	2,798,220	(1,168,844)	2,842,157	(2,006,857)	169,887	(1,392,766)

DIVISION

DIVISION

	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues						
35 Burnt Cedar	-	-	(17,100)	(24,000)	(16,280)	(53,500)
38 Incline Beach	(150,440)	(166,070)	(243,800)	(167,045)	(55,560)	(37,264)
39 Beach	(3,649,870)	(2,772,075)	(4,658,740)	(5,102,688)	(3,120,290)	(3,476,601)
Revenue Total	(3,800,310)	(2,938,145)	(4,919,640)	(5,293,733)	(3,192,130)	(3,567,365)
Expenditures						
35 Burnt Cedar	-	4,457	56,665	37,122	357,576	51,357
38 Incline Beach	131,936	108,839	161,121	123,451	168,070	(1,936)
39 Beach	6,466,594	1,656,004	7,544,011	3,126,303	2,836,371	2,125,180
Expenditure Total	6,598,530	1,769,300	7,761,797	3,286,876	3,362,017	2,174,601
Net (Excess)/Deficit	\$ 2,798,219.8	\$ (1,168,844.4)	\$ 2,842,156.9	\$ (2,006,857.0)	\$ 169,887.2	\$ (1,392,763.3)

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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 2025/2026 Group Picnic Rental Fee Rate Schedule (Requesting Staff Member: Parks and Recreation Director Karen Crocker)

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES: District Board of Trustees
Pricing for Products and Services Practice 6.2.0;
3.3 IVGID Picture Pass Holders; 3.3.1
3.4 Discounts; 3.4.2

DATE: March 5, 2025

I. RECOMMENDATION

Review, Discuss and Possibly Approve the 2025/2026 Group Picnic Rental Fee Rate Schedule (Requesting Staff Member: Parks and Recreation Director Karen Crocker)

1. Approve an increase of 3.5% to Group Picnic Rental Rates as shown in Table 1
2. Approve IVGID Recreation Pass Holder Discount of 20% of Public Rates for Picnic Area Rental Rates (Table 1).

II. BACKGROUND

The District-operated Parks & Recreation Department Counter provides the sale of Group Picnic Rentals to Non-Picture Pass Holder (Public) as well as a discounted product to IVGID Recreation Pass Holders (aka IVGID Picture Pass holders or PPH) throughout the year for a variety of venues. The rental of beach venues remains restricted to IVGID Recreation Pass Holders year-round.

Item E.2.

Historically, Staff initiates the sale of rentals as soon as rates are approved for the year. A majority of the sales for the months of May – September occur in March the same year. 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. Likewise, the FY 2026/2027 rates will go into effect January 1, 2026, so as to keep consistent pricing throughout the year.

The staff recommendation proposed includes a 3.5% increase to Group Picnic Rentals. Staff is also recommending a 20% discount for IVGID Recreation Pass Holders where there is a Non-Resident Rate. For beach venues which have restricted access, staff is recommending a 3.5% increase for IVGID Recreation Pass Holders.

Please refer to Table 1 for a breakdown of current fiscal year rates as well as proposed increases.

II. FINANCIAL IMPACT AND BUDGET

The FY2025/2026 budget includes a 3.5% increase for Group Picnic Rentals.

III. ALTERNATIVES

The Board of Trustees may provide directions on an alternative percent increase to the fee structure.

IV. COMMENTS

Provided these recommendations are approved, staff will initiate the fees on March 10, 2025.

V. ATTACHMENTS

- I. Table 1- Group Picnic Rental Fees
- II. Practice_6_2_0_Pricing_for_Products_and_Services

Table 1

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%
Group Picnic Area Rentals									
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	
Ridgeline Park #1 Picnic AM/PM	\$100	\$75	\$104	\$84	N/A	\$108	\$87	N/A	
Ridgeline 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	

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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

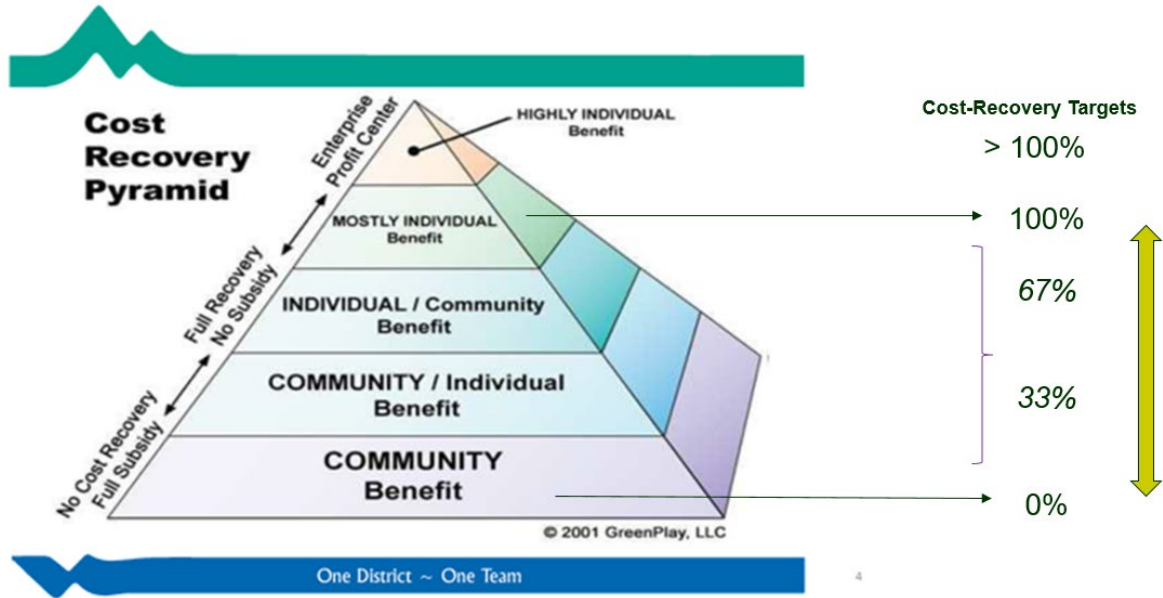
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

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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.

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



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 Fields Fee Rate Schedule. (For possible Action) (Requesting Staff Member: Director Parks and Recreation Karen Crocker)

**RELATED
DISTRICT
POLICIES,
PRACTICES,
RESOLUTIONS
OR ORDINANCES:**

Pricing for Products and Services Practice 6.2.0.
3.3. IVGID Picture Pass Holders; 3.3.1.
3.4. Discounts; 3.4.2.

DATE: March 5, 2025

I. RECOMMENDATION

Review, Discuss and Possibly Approve the Field Rental Fee Rate Schedule to include:

1. Approve an increase of 3.5% to Field Rental Rates as shown in (Table 1)
2. Approve IVGID Recreation Pass Holder Discount of 20% of Public Rates for Field Rental Rates (Table 1).
3. Approve a new daily tournament fee of \$200 per field per day.
4. Approve the Proposed Local Non-Profit Field Rate (\$55 hourly, \$259 daily).
5. Approve the Local Youth Sports League Fee (\$3000 season).

II. BACKGROUND

The District offers hourly and daily field rentals for Preston Field, Ridgeline Park Fields 1, 2, and 3 as well as Upper and Lower Village Green.

In accordance with Policy 6.2.0., Section 3.3., field rental rates for IVGID Picture Pass holders should be set to cover, at a minimum, the operating costs associated with

providing access to these facilities. Additionally, Section 3.4. states that discounts for community-focused nonprofit organizations may be provided, but at no less than the direct costs of venue access or rental.

In alignment with this policy, the proposed pricing structure reflects the varied uses of our fields, ensuring fees are consistent with the type of use and associated benefit levels. Field rentals for profit-driven activities, such as tournaments, should be categorized within the mostly individual benefit tier, aligning with higher cost recovery targets.

Conversely, community organizations utilizing fields for public benefit, including youth sports programs, should fall under a lower cost recovery target to support accessibility and community engagement.

The Staff recommendation proposed includes a 3.5% increase to the Public Field Rental rates in both hourly and daily rental rates. Staff is also recommending a proposed IVGID Passholder Rate of 20% below the Public rate (Table 1).

In addition to the 3.5% increase to rental fees, staff is recommending a new Tournament fee of \$200 per day, per field. The Proposed Tournament Fee is to be charged in addition to the daily Field Rental Fee. This fee covers expenses related specifically to the tournament, including increased field maintenance and additional restroom maintenance and trash removal labor.

Staff is recommending the approval of a Local Non-Profit Field Rate (\$55 hourly, \$259 daily). This Rental is designated for non-sports use of the Fields for Community Events. There is reduced field preparation and maintenance associated with this type of field use.

Lastly, Staff's recommendation is to approve a Season rental Fee for Local youth Sports Organizations who offer sports programs within the community (11-week Standard Season). These organizations currently include North Lake Tahoe Little League and American Youth Soccer Organization.

Please refer to Table 1 for a breakdown of current fiscal year rates as well as proposed Increases.

III. FINANCIAL IMPACT AND BUDGET

The FY2023/2024 budget includes \$64,235 in field rental revenue. With the above rate increases, revenues may include approximately \$6,716 in additional revenue for FY2025/2026.

IV. ALTERNATIVES

As an alternative to the Local Non- Profit Rate, eliminate the Local Non-Profit Rate and replace it with a standard hourly and daily base rate. In addition, a separate field maintenance daily fee would be applied to daily field rentals requiring field preparation. This fee does not apply for hourly rentals; no field preparation will be conducted (Table 2).

V. COMMENTS

Provided these recommendations are approved, staff will initiate the sale of Field Rentals on March 10, 2025.

VI. ATTACHMENTS

- I. Table 1- Field Rental Fees
- II. Table 2- Alternate Field Rental Fees
- III. Practice_6_2_0_Pricing_for_Products_and_Services

Table 1

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID	FY26 Proposed Local Non- Profit (Non-Sport Field Use)
Field Rental Fees					
Daily Fee	\$500	\$375	\$518	\$415	\$259
Hourly Fee	\$105	\$80	\$109	\$88	\$55
Additional Tournament Fee	N/A	N/A	\$200	\$200	N/A
Local Youth Sports League Fee	N/A	N/A	N/A	N/A	\$3,000

Table 2

Facility/Venue	FY25 Fee	FY25 w/IVGID	FY26 Proposed Fee	FY26 Proposed w/IVGID
Field Rentals				
Hourly Fee	\$105	\$80	\$109	\$88
Daily Fee	\$500	\$375	\$322	\$259
Additional Field Maintenance Daily Fee	N/A	N/A	\$195	\$156
Additional Tournament Fee	N/A	N/A	\$200	\$200
Local Youth Sports League Fee	N/A	N/A	N/A	N/A

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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

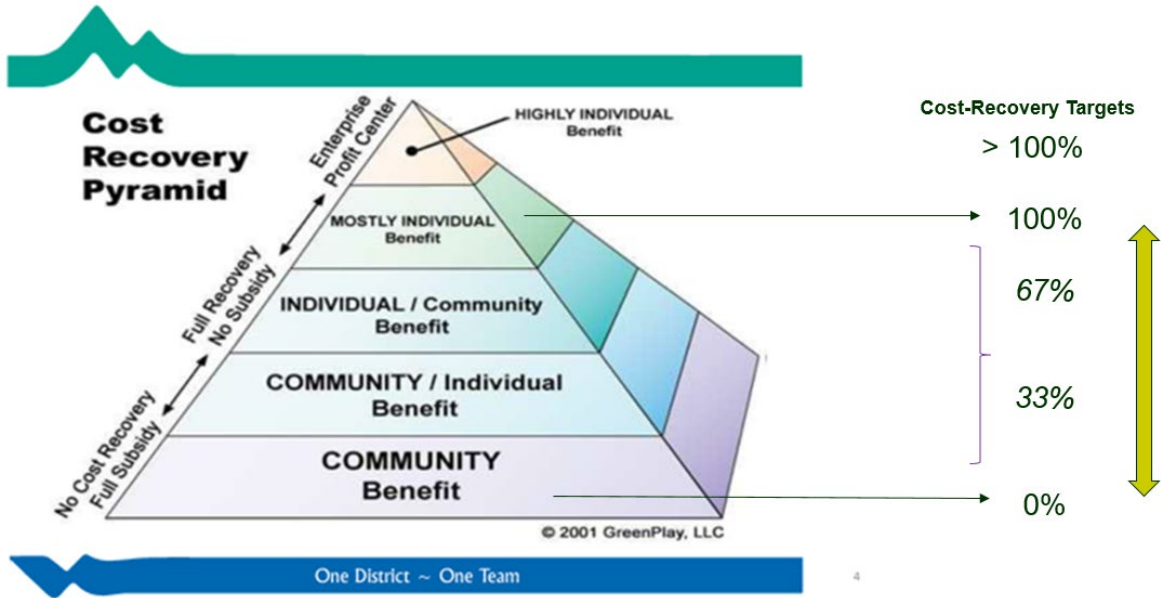
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

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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.

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



MEMORANDUM

TO: Board of Trustees

THROUGH: Robert Harrison, General Manager

FROM: Jessica O'Connell, District Director of Finance and Karen Crocker, Director of Community Recreation

SUBJECT: Review, Discuss and Provide Direction Regarding Funding of the Parks Division; Currently part of the General Fund and the recommendation to move Parks Division to the Community Services Fund for Fiscal Year 2025-26 and Subsequent Years.

DATE: March 5, 2025

I. RECOMMENDATION

That the Board provide Direction to staff to prepare budgets with Parks Division Funded by the Community Service Fund, instead of the General Fund.

II. BACKGROUND

The Parks Division was previously funded in the Community Services Fund. However, last year FY 2024/25, the Board directed staff to move the funding source from the Community Services Fund to the General Fund.

III. DISCUSSION

The Parks Division serves as a crucial function within the District. They provide maintenance for parks, fields, beaches, bike parks, bocce ball courts, walkways, landscaping for planters, snow removal, etc. Placing the Parks Division within the Community Service Fund will allow more flexibility for funding, opposed to the General Fund. There has been deferred maintenance within the Parks Division; therefore, some of these deferred maintenance and Capital Improvement Projects can be accomplished through the funding of the Community Services Fund. In addition, although the Board last year moved Parks into the General Fund; there was no monies moved to the General Fund to support the increase to the General Fund.

IV. ALTERNATIVES

Direct Staff not to prepare budgets with the Parks Division remaining the General Fund.

V. ATTACHMENTS

FY24-25 Parks Budget to Actual

**IVGID-INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT**

PARKS

BUDGET

	2025	2024	2023
Estimated Revenues	(245,113)	(209,163)	(378,368)
Appropriations	1,335,669	2,983,162	1,699,049
Budgetary Fund Balance	\$ 1,090,556	\$ 2,773,999	\$ 1,320,681

DESCRIPTION

BUDGET TO ACTUAL

	2025 Revised Budget	2025 Actual	2024 Revised Budget	2024 Actual	2023 Revised Budget	2023 Actual
Revenues	(245,113)	(138,071)	(209,163)	(235,929)	(378,368)	(251,589)
Salaries and Benefits	667,909	466,451	527,879	719,798	532,171	583,124
Services & Supplies	607,760	238,519	619,540	455,211	599,463	396,145
Capital Outlay	60,000	-	1,835,743	-	567,415	283,962
Net (Excess)/Deficit	1,090,556	566,899	2,773,999	939,079	1,320,681	1,011,642

red=deficit