

MEMORANDUM

TO: Board of Trustees

FROM: Robert Harrison, District General Manager

SUBJECT: Review, Discuss, and Approve the 2025/2026 Budget Workshop Schedule; Discussion, Direction, and possible Action. (Requesting Staff Member: District General Manager Robert Harrison)

DATE: February 26, 2025

I. RECOMMENDATION

Review the proposed IVGID budget workshop schedules and items to be covered. Confirm or modify dates. Confirm or modify agendas. Add any additional policy items that the Board would like to further discuss during review sessions.

II. ALTERNATIVES

Amend the schedule as needed.

III. ATTACHMENTS

1. 2025 2026 Budget Review Schedule

Below is the proposed schedule and review of the 2025/2026 IVGID Budget.

February 26

Policy Review: 6.1.0; 6.2.0; 12.1;

Rates and Fees Review

- Ski
- Recreation Fees

5-year Capital Improvement Project and Financing

Policy Question

Do the Trustees want to maintain Parks in the General Fund or return it to an enterprise fund within Community Services? Discuss impact to GF if left in General Fund- recommend moving to Enterprise prior to approving FY2526 budget

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 5, 2026

Fiscal Year 2024/2025 Mid-Year Budget Review

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 12

Rates and Fees Review

- Golf
- Beach

Budget Department Presentations

General Fund

- Board of Trustees
- General Manager
- Legal
- Finance
- Information Technology
- Human Resources
- Communications

Utilities

- Water
- Sewer
- Solid Waste
- TWSA

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 19

Budget Department Presentations

Community Recreation

- Recreation
- Ski
- Golf
- Beach

Internal Services

- Fleet
- Building Maintenance
- Engineering

Budget Session Wrap-Up

- Questions to be Answered
- Confirm the Parking Lot Items for Deliberations

March 26

Miscellaneous

- Policy Review – Any outstanding
- Budget Questions remaining to be answered
- Parking Lot items for follow up

Policy and Budget Deliberations

- Finalizing Budget Decisions

Important Budget Dates

April 15, 2025	Form 4404 Tentative Budget Due to State
April 28, 2025	Publish public hearing on Adopted Budget & Publish public hearing on Facility and Beach Fees
May 9, 2025	Discuss Facility Fees Public Hearings held on Budget and Fees
5/21/2025	Board Adopts Final FY2025-26 Budget Facility Recreation Roll Approved