

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