

BLUE RIVER PARK & RECREATION DISTRICT

PROPOSED BUDGET

Fiscal Year 2026–2027

(July 1, 2026 – June 30, 2027)

Prepared for the Budget Committee and Board of Directors of the Blue River Park & Recreation District

Budget Message

The proposed Fiscal Year 2026–2027 budget was prepared using historical financial information from Fiscal Years 2022–2025, current operating costs, anticipated utility and insurance expenses, and projected district needs.

The District continues to maintain a conservative operating approach while preserving reserve balances for future maintenance, emergency repairs, and grant matching requirements. Prior-year grant revenue significantly increased available reserves during FY 2024–2025. The proposed budget reflects normal operating expenditures while maintaining contingency funds for unforeseen expenses and park improvement opportunities.

Historical Financial Summary

Category	FY 22–23	FY 23–24	FY 24–25
Total Income	\$59.48	\$1,017.05	\$70,005.83
Total Expenses	\$21,727.96	\$22,173.74	\$14,160.08

Net Income (\$21,666.69) (\$21,156.69) \$55,845.75

Proposed Budget Summary FY 2026–2027

Beginning Fund Balance

Description	Amount
Estimated Beginning Fund Balance	\$63,520.00

Estimated Revenues

Revenue Source	Proposed FY 26–27
Donations	\$1,000
Grants	\$5,000
Interest Income	\$50
Facility / Rent Income	\$100

Total Estimated Revenues

\$6,150

Proposed Expenditures

Administration & Operations

Expense Category	Proposed FY 26-27
Bank Service Charges	\$100
Dues & Subscriptions	\$1,500
Election Expenses	\$250
Licenses & Permits	\$200
Office Supplies	\$300
Accounting	\$600
Consulting / Professional Services	\$5,000
Web Design / Website	\$750

Administration Total

\$8,700

Insurance & Utilities

Expense Category	Proposed FY 26-27
Liability Insurance	\$2,000
Utilities	\$4,000
Property Taxes	\$250

Insurance & Utilities Total

\$6,250

Maintenance & Repairs

Expense Category	Proposed FY 26–27
Equipment Repairs	\$1,500
General Repairs & Maintenance	\$8,000
Special Projects	\$5,000

Maintenance Total

\$14,500

Contingency & Reserves

Category	Proposed FY 26–27
Contingency Reserve	\$10,000
Capital Improvement Reserve	\$25,000

Total Reserves

\$35,000

Total Proposed Expenditures

Category	Amount
Administration & Operations	\$8,700
Insurance & Utilities	\$6,250
Maintenance & Repairs	\$14,500
Reserves & Contingency	\$35,000

TOTAL EXPENDITURES

\$64,450

Budget Notes

- Grant revenue is estimated conservatively and may increase if additional grant opportunities are secured during the fiscal year.
 - Utility and insurance categories were increased slightly to account for inflation and rising service costs.
 - Capital Improvement Reserve funds are intended for future park infrastructure, emergency repairs, and grant matching opportunities.
 - Consulting expenses may include grant administration, project management, engineering, or legal support if needed.
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