

Big River Community Services District Budget Report

Purpose: This document outlines the budget allocations, projected expenditures, and financial planning details for the 2026 - 2027 fiscal year. This budget serves as a formal record for internal review and public transparency.

1. Contact Information

- **Contact Person:** Christopher Green
- **Email:** greenchrisjames@gmail.com
- **Phone:** 760-665-8454

2. Executive Summary

This budget provides the revenue and expenditures that are predicted for the 2026-2027 fiscal year. Due to decreases in most revenue sources, the forecast for the upcoming fiscal year will see a revenue decrease of approximately 10% from the previous year. This along with the lack of grant opportunities and funding sources from outside sources will see the District rely more heavily on the current tax schedule and previous years surplus to get through the year. Despite this the current state of the District is still fairly strong and should be able to maintain the current financial position for years to come.

3. Budget Overview

Category	Allocated Budget	Projected Expenditure	Variance
Taxes	58000		
Direct Billing	18000		
Gate Sales	7000		

Donations	6000		
Rent	9000		
Miscellaneous Revenue	2000		
Grounds Maintenance		8000	
Payroll		65000	
Taxes and Fees		12000	
Utilities		20000	
Miscellaneous		5000	
Totals	Revenue	Expenditures	Profit / Loss
	100000	110000	-10000

4. Funding Sources

Taxes

Direct Billing

Gate Sales

Donations

Rent

Miscellaneous

5. Major Expenditures

Grounds Maintenance

Payroll

Taxes and Fees

Utilities

Miscellaneous

6. Notable Changes from Previous Year

Direct billing, Donations, and Gate sales are all down from previous years at approximately 20 - 30% each.

Utilities and Miscellaneous Fees are down from previous years, especially electricity and water fees (not listed)

Ground maintenance has increased from previous years.

7. Budget Challenges

Several factors will affect the current and future fiscal years, namely the lease situation and the county property valuation and collection systems.

Due to the lack of knowledge surrounding the current lease situation that expires in 2029 many grant funding opportunities have been on hold or are not available. The holds on grant funding restrict the District from attaining extra funding for the park and future projects that might be available as the county does not see them as viable if the park is lost.

Also, the county's new property valuation system has led to the lack of acquisition of park fees from the public directly through taxes restricting access to these funds, leading to the office fending for itself through asking those who do not pay directly to the county to pay their fees through direct billing, which is costly and irritating to the public at large. Devaluation has led to this, though a boon to the citizenry, it directly affects the parks available resources and leads to cuts in this and future budgets.

With an uncertain future, there are no foreseeable projectable revenue increases in the current (2026-2027) budget and the proceeding 2027-2028 fiscal budgets.

As the park will be relying on gate fees and donations for any increases in revenue, this too has been decreasing steadily in previous years, leading to the park to rely more heavily on previous yearly surpluses to make up the difference.

8. Notes and Remarks

Despite shortcomings, the District still maintains a steady flow of income and declining expenditures in electric and water, the District should maintain itself financially in this and future years.

9. Approval

- **Prepared by:** Christopher Green
- **Date:** 6/30/2026
- **Approved by:**
- **Date of Approval:**