

**Recreation and Park Commission of EBR  
Monthly Budget Status Report  
As of April 30, 2026**

Prepared 4/30/2026

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**Monthly Operating Budget Status Report**

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**BUDGET ANALYSIS EXECUTIVE SUMMARY**  
**As of April 30, 2026**

**Revenue Collection Analysis**

- Total Government Funds are budgeted at \$110M for FY26. FY26 recognition collections are \$94.9M and 29% of the budget. This is in compliance with GASB 34.
- Tax Revenue recognition for FY26 are \$24.6 and 29% of budget. BREC anticipates 103% by year end.
- Grant Reimbursement Revenue collections for FY26 are \$2.3M and 48% of budget.
- Retail Sales Revenue collections are \$388K and 32% of budget.
- Food & Beverage Sales collections are \$274K and 28% of budget.
- Rental Revenue collections are \$1M and 37% of budget.
- Program Self Generated Revenue collections are \$2.2M and 29% of budget.
- Other Revenue collections are \$642K and 11% of budget. **Other Revenue includes Interest Income, Donations, Land Lease Revenue, Second Injury Fnd,**
- 33% of FY 26 is completed as of April 30, 2026.

**Expenditure Analysis**

- 30% of total budget has been expended through four months of FY26.
- All Programs were within the commission authorized budget expenditures authority totals.
- There is \$10.9M Budget Surplus for fiscal year to date due to the anticipation of capital projects.

**Internal Services Funds (Proprietary Funds)**

- Total Internal Services Funds collections are \$53K for FY 26 (Risk Mgmt Fund -\$50.5K; Emp Ben Fund - \$58.6K; Unemp Ins - \$5.3K). Actuals collections are distributions of General Fund revenue for these internal government functions.

**BREC**  
**REVENUE COLLECTION ANALYSIS**  
**FISCAL YEAR 2026**  
**As of April 30, 2026**

NUMBER OF MONTHS REMAINING IN FY: 8  
 PERCENT OF FY COMPLETED: 33%

Revenue Category	FY 26 Budget	Actuals	Estimated	Variance Over/(Under)	% Collected	% Projected
		Collected as of 4/30/26	Amount To Be Collected by Year End		YTD as Compared to Budget	Collected as Compared to Budget
31 - Tax Revenue	86,157,612	24,646,650	88,742,340	2,584,728	29%	103%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	2,384,123	5,000,000	-	48%	100%
34 - Retail Sales Revenue	1,223,207	388,955	1,166,865	(56,342)	32%	95%
35 - Food&Beverage Sales	966,559	274,566	823,698	(142,861)	28%	85%
36 - Rental Revenue	2,888,800	1,059,314	3,177,942	289,142	37%	110%
37 - Other Self-Gen Reven	8,020,000	2,288,816	6,282,429	(1,737,571)	29%	78%
38 - Other Revenue	5,856,250	632,396	2,409,232	(3,447,018)	11%	41%
<b>TOTAL</b>	<b>110,112,428</b>	<b>31,674,820</b>	<b>107,602,506</b>	<b>(2,509,922)</b>	<b>29%</b>	<b>98%</b>

BREC anticipates 103% by year end.

**BREC  
EXPENDITURE ANALYSIS  
FISCAL YEAR 2026**

As of April 30, 2026

NUMBER OF MONTHS REMAINING IN FY: 8  
PERCENT OF FY COMPLETED: 33%

	FY 2026			Estimated		%
	Existing	Actuals		Amount To Be	Variance	Collected
	FY 2025 Actual	Collected as of		collected by Year	Over/(Under)	by MOF as
	Collections	4/30/26		End	Budget	Compared
	Budget (EOB)					to Budget
<b>MEANS OF FINANCING (MOF):</b>						
31 - Tax Revenue	93,849,106	86,157,612	24,646,650	88,742,340	2,584,728	29%
32 - Licenses&Permits Rev			-	-	-	0%
33 - Grant Revenue	1,639,311	5,000,000	2,384,123	5,000,000	-	48%
34 - Retail Sales Revenue	1,307,693	1,223,207	388,955	1,166,865	(56,342)	32%
35 - Food&Beverage Sales	874,224	966,559	274,566	823,698	(142,861)	28%
36 - Rental Revenue	3,003,376	2,888,800	1,059,314	3,177,942	289,142	37%
37 - Other Self-Gen Reven	11,356,863	8,020,000	2,094,143	6,282,429	(1,737,571)	26%
38 - Other Revenue	6,004,341	5,856,250	803,077	2,409,232	(3,447,018)	14%
<b>Total</b>	<b>118,034,914</b>	<b>110,112,428</b>	<b>31,650,829</b>	<b>107,602,506</b>	<b>(2,509,922)</b>	<b>29%</b>

% Inc/(Dec) Actual Collections from PY

	FY 2026			Variance	% YTD Exp	Projected	Projected	
	Existing	Expenditures		Over/(Under)	Compared	Expenditures	Expenditures	
	FY 2025	as of 4/30/26	EXPENDITURES	Budget	to Budget	by FYE	(excluding	
	Expenditures	Budget (EOB)				by FYE	Personnel	
							Serv)	
<b>EXPENDITURES:</b>								
<b>DEPARTMENT</b>								
41 - Salaries and Wages	31,143,957	33,018,705	11,037,525	33,112,576	93,871	33%	100%	Leadership realignment.
42 - Employee Benefits	14,629,870	15,568,085	4,784,308	14,352,924	(1,215,161)	31%	92%	
43 - Retired Emp Benefits	258	580,000	20,504	61,511	(518,489)	4%	11%	
44 - Travel & Training	152,137	346,045	65,122	195,365	(150,680)	19%	56%	
45 - Dues & Subscriptions	162,526	122,005	15,380	46,140	(75,865)	13%	38%	
46 - Operating Supplies	2,769,642	3,404,320	953,679	2,861,037	(543,283)	28%	84%	
47 - Materials & Durables	2,902,427	2,613,005	981,239	2,943,718	330,713	38%	113%	CCD moved to another department.
48 - Capital Outlay	19,810,569	29,607,632	2,525,487	7,576,462	(22,031,170)	9%	26%	
49 - Direct Costs(COGS)	1,557,723	1,240,502	474,605	1,423,816	183,314	38%	115%	In preparation of summer camp.
50 - Utilities	3,423,818	3,888,861	1,327,263	3,981,788	92,927	34%	102%	
51 - Contract Fees & Svcs	14,922,289	12,401,405	5,209,284	15,627,852	3,226,447	42%	126%	Anticipated to level out over the year.
52 - Othr Expenditures	18,486,275	7,321,863	4,765,336	14,296,007	6,974,144	65%	195%	Due to medical claims/settlements.
<b>Total</b>	<b>109,961,491</b>	<b>110,112,428</b>	<b>32,159,733</b>	<b>96,479,198</b>	<b>(13,633,230)</b>	<b>29%</b>	<b>88%</b>	<b>80%</b>

% Inc/(Dec) Expenditures from PY

<b>AGENCY/PROGRAM</b>								
Administration	29,845,475	31,514,514	5,695,824	17,087,473	(14,427,041)	18%	54%	5%
Recreation	17,898,191	18,878,203	6,055,309	18,165,928	(712,275)	32%	96%	89%
Golf	7,051,076	8,198,200	2,729,075	8,187,225	(10,975)	33%	100%	100%
Zoo	7,803,567	8,381,079	2,682,819	8,048,458	(332,621)	32%	96%	91%
Park Operations	23,242,292	19,968,535	11,440,574	34,321,721	14,353,186	57%	172%	264%
Planning & Engineering	24,120,890	23,171,897	3,556,131	10,668,392	(12,503,505)	15%	46%	34%
<b>Total Department</b>	<b>109,961,491</b>	<b>110,112,428</b>	<b>32,159,733</b>	<b>96,479,198</b>	<b>(13,633,230)</b>	<b>29%</b>	<b>88%</b>	<b>80%</b>

Collections less Expenditures - i.e., expended authority (over)/under

**11,123,308**

ATTACHMENT A  
Expenditures By Program

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**ADMINISTRATION**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	26,794,264	6,257,893	6,257,893	18,773,678	(8,020,586)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	500	500	1,500	1,500
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	431,415	431,415	1,294,245	(3,426,005)
InterGovernment Fund Transfer In				-	-
				-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>31,514,514</b>	<b>6,689,808</b>	<b>6,689,808</b>	<b>20,069,423</b>	<b>(11,445,091)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,320,948	2,599,478	2,599,478	7,798,435	477,487
42 - Employee Benefits	3,998,706	931,100	931,100	2,793,299	(1,205,407)
43 - Retired Emp Benefits	580,000	20,504	20,504	61,511	(518,489)
44 - Travel & Training	212,000	39,223	46,373	117,670	(94,330)
45 - Dues & Subscriptions	55,000	5,312	6,797	15,936	(39,064)
			-	-	
46 - Operating Supplies	510,000	192,503	233,178	577,508	67,508
47 - Materials & Durables	50,000	30,759	40,021	92,276	42,276
48 - Capital Outlay	7,512,703	75,569	521,880	226,708	(7,285,995)
49 - Direct Costs (COGS)	43,333	13,731	14,605	41,192	(2,141)
50 - Utilites	573,164	142,709	142,709	428,126	(145,038)
			-	-	
51 - Contract Fees & Svcs	4,246,785	1,644,538	2,976,849	4,933,614	686,829
			-	-	
52 - Other Expenditures	6,411,875	399	633	1,198	(6,410,677)
InterGovernment Fund Transfer In					
<b>TOTAL EXPENDITURES</b>	<b>31,514,514</b>	<b>5,695,824</b>	<b>7,534,126</b>	<b>17,087,473</b>	<b>(14,427,041)</b>

Leadership realignment

Increase due to travel cost

Building Materials for Admin building

**Authorized Positions**

Full-time 88

Part-time 16

Seasonal 3

**Total: 107**

**BREC Total Employees: 827**

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**GOLF (21)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	2,357,119	785,706	785,706	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	145,449	145,449	436,347	(14,610)
35 - Food & Beverages Sales	375,558	125,207	125,207	375,622	64
36 - Rental Revenues	1,359,871	490,549	490,549	1,471,648	111,777
37 - Other Self-Gen Reven	3,654,695	1,296,071	1,296,071	3,888,212	233,517
38 - Other Revenues	-	10	10	29	29
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>8,198,200</b>	<b>2,842,992</b>	<b>2,842,992</b>	<b>8,528,976</b>	<b>330,776</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,266,454	1,091,825	1,091,825	3,275,476	9,022
42 - Employee Benefits	1,359,940	472,000	472,000	1,415,999	56,059
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	1,772	1,772	5,316	(6,084)
45 - Dues & Subscriptions	5,992	1,507	1,507	4,521	(1,471)
			-	-	
46 - Operating Supplies	412,214	124,339	170,374	373,017	(39,197)
47 - Materials & Durables	544,875	188,556	335,227	565,667	20,792
48 - Capital Outlay	249,760	67,820	124,800	203,460	(46,300)
49 - Direct Costs (COGS)	563,000	227,565	378,616	682,696	119,696
50 - Utilites	350,703	82,189	82,189	246,568	(104,135)
51 - Contract Fees & Svcs	1,419,927	209,150	711,188	627,449	(792,478)
52 - Other Expenditures	13,935	262,352	263,636	787,055	773,120
InterGovernment Fund Transfer In					
<b>TOTAL EXPENDITURES</b>	<b>8,198,200</b>	<b>2,729,075</b>	<b>3,633,134</b>	<b>8,187,225</b>	<b>(10,975)</b>

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**Authorized Positions**

Full-time 41

Part-time 69

Seasonal 1

**Total 111**

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**RECREATION (25)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	14,352,543	4,784,181	4,784,181	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	51,531	51,531	154,592	(162,108)
35 - Food & Beverages Sales	25,417	4,343	4,343	13,028	(12,389)
36 - Rental Revenues	1,315,224	526,796	526,796	1,580,387	265,163
				-	
37 - Other Self-Gen Reven	2,848,319	323,226	325,989	969,679	(1,878,640)
				-	
38 - Other Revenues	15,000	6,288	6,288	18,863	3,863
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>18,878,203</b>	<b>5,696,364</b>	<b>5,699,126</b>	<b>17,089,092</b>	<b>(1,789,111)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	9,174,048	2,846,715	2,846,715	8,540,145	(633,903)
42 - Employee Benefits	3,190,050	957,925	957,925	2,873,774	(316,276)
43 - Retired Emp Benefits	-	-	-	-	
44 - Travel & Training	57,840	13,112	13,112	39,336	(18,504)
45 - Dues & Subscriptions	19,387	6,561	6,561	19,684	297
				-	
46 - Operating Supplies	918,265	247,589	410,559	742,768	(175,497)
				-	
47 - Materials & Durables	426,633	55,220	118,825	165,660	(260,973)
48 - Capital Outlay	570,434	105,624	155,760	316,873	(253,561)
49 - Direct Costs (COGS)	209,500	37,674	111,226	113,021	(96,479)
				-	
50 - Utilites	2,084,324	748,449	817,434	2,245,347	161,023
				-	
51 - Contract Fees & Svcs	2,143,056	850,448	1,592,423	2,551,344	408,288
52 - Other Expenditures	84,666	185,992	186,535	557,976	473,310
InterGovernment Fund Transfer In					
<b>TOTAL EXPENDITURES</b>	<b>18,878,203</b>	<b>6,055,309</b>	<b>7,217,075</b>	<b>18,165,928</b>	<b>(712,275)</b>

**Authorized Positions**

Full-time 94  
 Part-time 199  
 Seasonal 24  
**Total: 317**

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**Zoo (29)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	5,629,254	1,876,418	1,876,418	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	191,975	191,975	575,926	120,376
35 - Food & Beverages Sales	565,584	145,016	145,016	435,049	(130,535)
36 - Rental Revenues	213,705	41,469	41,469	124,407	(89,298)
37 - Other Self-Gen Reven	1,516,986	474,846	474,846	1,424,538	(92,448)
38 - Other Revenues	-	11	11	32	32
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>8,381,079</b>	<b>2,729,735</b>	<b>2,729,735</b>	<b>8,189,205</b>	<b>(191,874)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	1,053,020	1,053,020	3,159,059	50,717
42 - Employee Benefits	1,535,889	522,090	522,090	1,566,271	30,382
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	8,171	8,171	24,514	(17,791)
45 - Dues & Subscriptions	37,001	2,000	2,250	5,999	(31,002)
46 - Operating Supplies	577,091	176,434	533,616	529,302	(47,789)
47 - Materials & Durables	196,159	39,174	73,811	117,523	(78,636)
48 - Capital Outlay	685,636	114,298	144,942	342,894	(342,742)
49 - Direct Costs (COGS)	424,669	195,636	385,601	586,907	162,238
50 - Utilites	432,877	183,219	183,219	549,657	116,780
51 - Contract Fees & Svcs	986,935	288,024	834,249	864,072	(122,863)
52 - Other Expenditures	354,175	100,754	101,254	302,261	(51,914)
InterGovernment Fund Transfer In	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,381,079</b>	<b>2,682,819</b>	<b>3,842,223</b>	<b>8,048,458</b>	<b>(332,621)</b>

**Authorized Positions**

Full-time 61

Part-time 34

Seasonal 0

**Total: 95**

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**PARK OPERATIONS (80)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	19,968,535	6,458,687	6,458,687	19,376,061	(592,474)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>19,968,535</b>	<b>6,458,687</b>	<b>6,458,687</b>	<b>19,376,061</b>	<b>(592,474)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,343,912	2,487,232	2,487,232	7,461,696	117,784
42 - Employee Benefits	4,106,500	1,512,795	1,512,795	4,538,385	431,885
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	-	-	(5,000)
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)
	-	-	-	-	-
46 - Operating Supplies	856,750	195,166	309,273	585,497	(271,253)
	-	-	-	-	-
47 - Materials & Durables	1,320,338	661,013	2,094,808	1,983,038	662,700
48 - Capital Outlay	2,919,702	263,028	559,710	789,085	(2,130,617)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	157,696	205,361	473,088	60,295
51 - Contract Fees & Svcs	2,994,703	1,978,136	2,579,792	5,934,407	2,939,704
52 - Other Expenditures	7,212	4,185,509	4,185,509	12,556,526	12,549,314
InterGovernment Fund Transfer In	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>19,968,535</b>	<b>11,440,574</b>	<b>13,934,480</b>	<b>34,321,721</b>	<b>14,353,186</b>

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**Authorized Positions**

Full-time 162

Part-time 2

Seasonal 2

Union 11

**Total: 177**

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**PLANNING & ENGINEERING (90)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	17,055,897	4,483,766	4,483,766	13,451,297	(3,604,600)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	7,152,369	2,157,369
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues ( <b>\$3.3M PYF</b> )	1,121,000	194,673	194,673	584,020	(536,980)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>23,171,897</b>	<b>7,062,562</b>	<b>7,062,562</b>	<b>21,187,685</b>	<b>(1,984,212)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	959,255	959,255	2,877,765	72,765
42 - Employee Benefits	1,377,000	388,399	388,399	1,165,196	(211,804)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	2,843	2,843	8,529	(8,971)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	17,649	26,397	52,946	(77,054)
47 - Materials & Durables	75,000	6,518	12,681	19,554	(55,446)
				-	
48 - Capital Outlay	17,669,397	1,899,148	7,194,148	5,697,443	(11,971,955)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	13,001	15,036	39,002	4,002
				-	
51 - Contract Fees & Svcs	610,000	238,989	474,581	716,966	106,966
52 - Other Expenditures	450,000	30,331	30,381	90,992	(359,008)
InterGovernment Fund Transfer In					
<b>TOTAL EXPENDITURES</b>	<b>23,171,897</b>	<b>3,556,131</b>	<b>9,103,720</b>	<b>10,668,392</b>	<b>(12,503,505)</b>

Construction Expense

**Authorized Positions**

Full-time 19

Part-time 0

Union 1

**Total: 20**

ATTACHMENT B  
Expenditures By Fund

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**GENERAL FUND (01)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	54,569,669	26,420,777	26,420,777	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	1,223,207	388,955	388,955	1,166,865	(56,342)
35 - Food & Beverages Sales	966,559	274,566	274,566	823,698	(142,861)
36 - Rental Revenues	2,888,800	1,059,314	1,059,314	3,177,942	289,142
37 - Other Self-Gen Reven	8,020,000	2,094,143	2,096,905	6,282,429	(1,737,571)
38 - Other Revenues	4,224,408	436,379	436,379	1,309,137	(2,915,271)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>71,897,643</b>	<b>30,674,134</b>	<b>30,676,896</b>	<b>92,022,401</b>	<b>20,124,758</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	9,039,627	9,039,627	27,118,881	(3,094,824)
42 - Employee Benefits	14,191,085	4,421,442	4,421,442	13,264,327	(926,758)
43 - Retired Emp Benefits	580,000	20,504	20,504	61,511	(518,489)
44 - Travel & Training	328,545	62,279	69,429	186,836	(141,709)
45 - Dues & Subscriptions	119,005	15,380	16,615	46,140	(72,865)
46 - Operating Supplies	3,274,320	936,030	1,575,328	2,808,091	(466,229)
47 - Materials & Durables	1,338,005	503,413	910,047	1,510,240	172,235
48 - Capital Outlay	6,183,514	365,930	842,496	1,097,789	(5,085,725)
49 - Direct Costs (COGS)	1,240,502	474,605	890,048	1,423,816	183,314
50 - Utilites	1,603,861	1,277,599	1,394,239	3,832,798	2,228,937
51 - Contract Fees & Svcs	7,034,359	3,623,230	6,898,224	10,869,689	3,835,330
52 - Other Expenditures	5,790,742	42,271	44,365	126,814	(5,663,928)
InterGovernment Fund Transfer In	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>71,897,643</b>	<b>20,782,311</b>	<b>26,122,364</b>	<b>62,346,933</b>	<b>(9,550,710)</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**ENHANCEMENT OPERATING FUND (006)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	14,532,046	-	-	-	
Carryforward	-			-	
<b>TOTAL MEANS OF FINANCING</b>	<b>14,532,046</b>	-	-	-	-

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	1,200,000	471,308		1,413,923	213,923
48 - Capital Outlay	6,300,000	350,401		1,051,204	(5,248,796)
49 - Direct Costs (COGS)	-	-		-	-
50 - Utilites	2,250,000	36,663		109,989	(2,140,011)
51 - Contract Fees & Svcs	4,757,046	1,393,207		4,179,622	(577,424)
52 - Other Expenditures	25,000	-		-	(25,000)
InterGovernment Fund Transfer In				-	
				-	
<b>TOTAL EXPENDITURES</b>	<b>14,532,046</b>	<b>2,251,579</b>	-	<b>6,754,738</b>	<b>(7,777,308)</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**CAPITAL IMPROVEMENT FUND (202)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	12,211,882	4,483,766	4,483,766	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	7,152,369	2,157,369
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	116,368	116,368	349,105	(226,616)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>17,782,603</b>	<b>6,984,257</b>	<b>6,984,257</b>	<b>20,952,770</b>	<b>3,170,167</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	916,495	916,498	2,749,485	(55,515)
42 - Employee Benefits	1,377,000	362,866	362,866	1,088,597	(288,403)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	2,843	2,843	8,529	(8,971)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	17,649	26,722	52,946	(77,054)
47 - Materials & Durables	75,000	6,518	12,681	19,554	(55,446)
48 - Capital Outlay	12,280,103	1,877,376	7,059,718	5,632,129	(6,647,974)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	13,001	15,036	39,002	4,002
51 - Contract Fees & Svcs	610,000	192,847	379,465	578,542	(31,458)
52 - Other Expenditures	450,000	1,119	1,169	3,356	(446,644)
InterGovernment Fund Transfer In					
<b>TOTAL EXPENDITURES</b>	<b>17,782,603</b>	<b>3,390,713</b>	<b>8,776,998</b>	<b>10,172,140</b>	<b>(7,610,463)</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**ENHANCEMENT SPECIAL REVENUE FUND (105)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	19,376,061	6,458,687	6,458,687	19,376,061	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	510,842	115,691	115,691	347,073	(163,769)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
<b>TOTAL MEANS OF FINANCING</b>	<b>19,886,903</b>	<b>6,574,378</b>	<b>6,574,378</b>	<b>19,723,134</b>	<b>(163,769)</b>

EXPENDITURES	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages					
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	19,886,903	1,614,672	1,614,672	4,844,015	(15,042,888)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
<b>TOTAL EXPENDITURES</b>	<b>19,886,903</b>	<b>1,614,672</b>	<b>1,614,672</b>	<b>4,844,015</b>	<b>(15,042,888)</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**ENHANCEMENT CONSTRUCTION FUND (207)**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	545,279	78,305	78,305	234,915	(310,364)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	13,500,000	8,655,985
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>5,389,294</b>	<b>4,578,305</b>	<b>4,578,305</b>	<b>13,734,915</b>	<b>8,345,621</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	4,844,015	5,667	5,667	17,000	(4,827,015)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,389,294</b>	<b>5,667</b>	<b>5,667</b>	<b>17,000</b>	<b>(5,372,294)</b>

## ATTACHMENT C

### Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**ALL INTERNAL SERVICES FUNDS**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	309,871	56,334	56,334	169,001	(140,870)
39 - Internal Charges	9,637,796	58,202	58,202	174,607	(9,463,189)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>9,947,667</b>	<b>114,536</b>	<b>114,536</b>	<b>343,608</b>	<b>(9,604,059)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	122,258	122,258	366,773	106,207
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	341,090	57,987	57,987	173,962	(167,128)
52 - Other Expenditures	9,338,511	2,572,973	2,572,973	7,718,920	(1,619,591)
InterGovernment Fund Transfer In	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>9,947,667</b>	<b>2,753,218</b>	<b>2,753,218</b>	<b>8,259,654</b>	<b>(1,688,013)</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**RISK MANAGEMENT FUND (INTERNAL SERVICE FUND) 610**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	231,731	50,563	50,563	151,690	(80,041)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>2,079,750</b>	<b>50,563</b>	<b>50,563</b>	<b>151,690</b>	<b>(1,928,060)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	284,250	44,228	54,075	132,685	(151,565)
52 - Other Expenditures	1,788,000	836,862	1,272,890	2,510,585	722,585
InterGovernment Fund Transfer In					
<b>TOTAL EXPENDITURES</b>	<b>2,079,750</b>	<b>881,090</b>	<b>1,326,965</b>	<b>2,643,270</b>	<b>563,520</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**EMPLOYEE BENEFITS FUND (INTERNAL SERVICE FUND) 609**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	58,140	430	430	1,291	(56,849)
39 - Internal Charges	7,759,977	58,202	58,202	174,607	(7,585,370)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
<b>TOTAL MEANS OF FINANCING</b>	<b>7,818,117</b>	<b>58,633</b>	<b>58,633</b>	<b>175,899</b>	<b>(7,642,218)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	122,258	122,871	366,773	106,207
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	56,840	13,759	13,759	41,277	(15,563)
52 - Other Expenditures	7,500,711	1,723,942	1,723,942	5,171,825	(2,328,886)
InterGovernment Fund Transfer In	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,818,117</b>	<b>1,859,958</b>	<b>1,860,571</b>	<b>5,579,874</b>	<b>(2,238,243)</b>

BREC CONSOLIDATED STATEMENT  
 PROJECTED EXPENDITURES BY FUND  
 FY 26 EXPENDITURES ANALYSIS AS OF APRIL 30, 2026

**UNEMPLOYMENT INSURANCE FUND (INTERNAL SERVICE FUND) 613**

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	20,000	5,340	5,340	16,020	(3,980)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
<b>TOTAL MEANS OF FINANCING</b>	<b>49,800</b>	<b>5,340</b>	<b>5,340</b>	<b>16,020</b>	<b>(33,780)</b>

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	49,800	12,170	12,170	36,510	(13,290)
InterGovernment Fund Transfer In				-	
				-	
<b>TOTAL EXPENDITURES</b>	<b>49,800</b>	<b>12,170</b>	<b>12,170</b>	<b>36,510</b>	<b>(13,290)</b>