Recreation and Park Commission of EBR
Monthly Budget Status Report
As of May 31, 2026

Prepared 5/31/2026

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Monthly Operating Budget Status Report

Executive Summary
As of May 31, 2026

Overview

As of this reporting date, approximately 42% of the fiscal year has been completed, with seven months remaining. The Commission's overall financial position remains sound, with total revenue collections of $43.7 million against a budgeted $110.1 million, representing 40% of the annual budget. BREC expects to receive 103% of tax revenue based on the last five years collected.

Revenue Collection Analysis

Tax Revenue, the Commission's primary funding source at $86.2 million budgeted, has collected $34.6 million through the reporting period, representing 40% of the budget. BREC anticipates exceeding budget projections by year-end with an estimated collection of $88.7 million, or 103% of budget. Grant Revenue collections total $2.4 million against a $5.0 million budget (48% collected), with full budget realization expected by fiscal year-end. Self-generated revenues demonstrate solid performance: Retail Sales Revenue has collected $533,000 (44% of $1.2 million budget), Food & Beverage Sales have collected $386,000 (40% of $967,000 budget), and Rental Revenue has collected $1.3 million (47% of $2.9 million budget) with projected year-end collections of $3.2 million, exceeding budget by 12%. Other Self-Generated Revenue stands at $3.6 million collected (46% of $8.0 million budget). Other Revenue, which includes Interest Income, Donations, Land Lease Revenue, Second Injury Fund, and Surplus Property Sales, shows collections of $830,000 (14% of $5.9 million budget), with year-end projections at 42% of budget due to timing of certain revenue sources.

Expenditure Analysis

Total expenditures through May 31, 2026, amount to $40.2 million, representing 37% of the $110.1 million operating budget. Year-end expenditure estimates project $96.5 million, or 88% of budget. Personnel Services (Salaries, Wages, and Benefits) represent the largest expenditure categories, with Salaries and Wages at $13.5 million expended (41% of $33.0 million budget) and Employee Benefits at $6.0 million (38% of $15.6 million budget). Capital Outlay shows $4.2 million expended (14% of $29.6 million budget), with year-end projections at 34% due to the timing of capital project implementation. Contract Fees and

Services have expended $6.6 million (54% of $12.4 million budget), trending slightly above the proportional period. Operating Supplies, Materials & Durables, Utilities, and other operational categories are performing within expected parameters.

BREC
REVENUE COLLECTION ANALYSIS
FISCAL YEAR 2026
As of May 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 7
PERCENT OF FY COMPLETED: 42%

Revenue Category	FY 26 Budget	Actuals Collected as of 5/31/26	Estimated Amount To Be Collected by Year End	Variance Over/(Under) Budget	% Collected YTD as Compared to Budget	% Projected Collected as Compared to Budget	
31 - Tax Revenue	86,157,612	34,615,632	88,742,340	2,584,728	40%	103%	BREC anticipates 103% by year end.
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	532,941	1,279,059	55,852	44%	105%	
35 - Food&Beverage Sales	966,559	386,037	926,488	(40,071)	40%	96%	
36 - Rental Revenue	2,888,800	1,348,433	3,236,239	347,439	47%	112%	
37 - Other Self-Gen Reven	8,020,000	3,649,648	8,151,883	131,883	46%	102%	
38 - Other Revenue	5,856,250	829,735	2,434,090	(3,422,160)	14%	42%	
TOTAL	**110,112,428**	**43,746,549**	**109,770,099**	**(342,329)**	**40%**	**100%**	

BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026
As of May 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 7
PERCENT OF FY COMPLETED: 42%

	FY 2025 Actual Collections	FY 2026 Existing Operating Budget (EOB)	Actuals Collected as of 5/31/26	Estimated Amount To Be collected by Year End	Variance Over/(Under) Budget	% Collected by MOF as Compared to Budget
MEANS OF FINANCING (MOF):						
31 - Tax Revenue	93,849,106	86,157,612	34,615,632	88,742,340	2,584,728	40%
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	532,941	1,279,059	55,852	44%
35 - Food&Beverage Sales	874,224	966,559	386,037	926,488	(40,071)	40%
36 - Rental Revenue	3,003,376	2,888,800	1,348,433	3,236,239	347,439	47%
37 - Other Self-Gen Reven	11,356,863	8,020,000	3,396,618	8,151,883	131,883	42%
38 - Other Revenue	6,004,341	5,856,250	1,014,204	2,434,090	(3,422,160)	17%
Total	**118,034,914**	**110,112,428**	**43,677,988**	**109,770,099**	**(342,329)**	**40%**
% Inc/(Dec) Actual Collections from PY				-		

	FY 2025 Expenditures	FY 2026 Existing Operating Budget (EOB)	Expenditures as of 5/31/26	Year End Estimate EXPENDITURES	Variance Over/(Under) Budget	% YTD Exp Compared to Budget	
EXPENDITURES:							
DEPARTMENT							
41 - Salaries and Wages	31,143,957	33,018,705	13,505,686	32,413,645	(605,060)	41%	Leadership realignment.
42 - Employee Benefits	14,629,870	15,568,085	5,964,934	14,315,842	(1,252,243)	38%	
43 - Retired Emp Benefits	258	580,000	20,504	49,209	(530,791)	4%	
44 - Travel & Training	152,137	346,045	75,637	181,529	(164,516)	22%	
45 - Dues & Subscriptions	162,526	122,005	21,537	51,688	(70,317)	18%	
46 - Operating Supplies	2,769,642	3,404,320	1,203,294	2,887,907	(516,413)	35%	
47 - Materials & Durables	2,902,427	2,613,005	1,277,876	3,066,903	453,898	49%	CCD moved to another department.
48 - Capital Outlay	19,810,569	29,607,632	4,172,872	10,014,893	(19,592,739)	14%	
49 - Direct Costs(COGS)	1,557,723	1,240,502	606,449	1,455,477	214,975	49%	In preparation of summer camp.
50 - Utilities	3,423,818	3,888,861	1,651,649	3,963,957	75,096	42%	
51 - Contract Fees & Svcs	14,922,289	12,401,405	6,649,470	15,958,729	3,557,324	54%	Anticipated to level out over the year.
52 - Othr Expenditures	18,486,275	7,321,863	5,054,947	12,131,873	4,810,010	69%	Due to medical claims/settlements.
Total	**109,961,491**	**110,112,428**	**40,204,855**	**96,491,651**	**(13,620,777)**	**37%**	
% Inc/(Dec) Expenditures from PY				*-12.25%*			
AGENCY/PROGRAM							
Administration	29,845,475	31,514,514	7,622,310	18,293,545	(13,220,969)	24%	
Recreation	17,898,191	18,878,203	7,463,163	17,911,592	(966,611)	40%	
Golf	7,051,076	8,198,200	3,327,580	7,986,191	(212,009)	41%	Assets MOV Contra
Zoo	7,803,567	8,381,079	3,333,561	8,000,546	(380,533)	40%	
Park Operations	23,242,292	19,968,535	13,416,978	32,200,748	12,232,213	67%	CCD moved to Park Ops. Budget adj. July 202(
Planning & Engineering	24,120,890	23,171,897	5,041,262	12,099,029	(11,072,868)	22%	
Total Department	**109,961,491**	**110,112,428**	**40,204,855**	**96,491,651**	**(13,620,777)**	**37%**	

Collections less Expenditures - i.e., expended authority (over)/under ***13,278,448***

ATTACHMENT A

Expenditures By Program

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	11,629,685	11,629,685	27,911,243	1,116,979
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	500	500	1,200	1,200
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	567,825	567,825	1,362,781	(3,357,469)
InterGovernment Fund Transfer In				-	-
				-	
TOTAL MEANS OF FINANCING	**31,514,514**	**12,198,010**	**12,198,010**	**29,275,224**	**(2,239,290)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	7,320,948	3,215,355	3,215,355	7,716,853	395,905	Leadership realignment
42 - Employee Benefits	3,998,706	1,244,211	1,244,211	2,986,106	(1,012,600)	
43 - Retired Emp Benefits	580,000	20,504	20,504	49,209	(530,791)	
44 - Travel & Training	212,000	44,001	45,996	105,604	(106,396)	Increase due to travel cost
45 - Dues & Subscriptions	55,000	9,287	10,724	22,289	(32,711)	
			-	-		
46 - Operating Supplies	510,000	236,055	289,416	566,531	56,531	
47 - Materials & Durables	50,000	43,247	52,685	103,792	53,792	Building Materials for Admin building
48 - Capital Outlay	7,512,703	512,098	522,419	1,229,036	(6,283,667)	Rec equip (AED Wall cabinets and units)
49 - Direct Costs (COGS)	43,333	13,731	17,393	32,953	(10,380)	
50 - Utilites	573,164	184,703	184,703	443,288	(129,876)	
			-	-		
51 - Contract Fees & Svcs	4,246,785	2,082,084	3,242,800	4,997,001	750,216	
			-	-		
52 - Other Expenditures	6,411,875	17,034	17,268	40,883	(6,370,992)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**31,514,514**	**7,622,310**	**8,863,475**	**18,293,545**	**(13,220,969)**	

Authorized Positions
Full-time 85
Part-time 16
Seasonal 2
Total: 103

BREC Total Employees: 836

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	982,133	982,133	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	192,491	192,491	461,978	11,021
35 - Food & Beverages Sales	375,558	164,986	164,986	395,967	20,409
36 - Rental Revenues	1,359,871	626,059	626,059	1,502,542	142,671
37 - Other Self-Gen Reven	3,654,695	1,643,742	1,643,742	3,944,981	290,286
38 - Other Revenues	-	65	65	157	157
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**8,198,200**	**3,609,477**	**3,609,477**	**8,662,744**	**464,544**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	3,266,454	1,346,505	1,346,505	3,231,611	(34,843)	
42 - Employee Benefits	1,359,940	581,903	581,903	1,396,567	36,627	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	11,400	2,382	2,382	5,716	(5,684)	
45 - Dues & Subscriptions	5,992	1,782	1,782	4,277	(1,715)	
			-	-		
46 - Operating Supplies	412,214	158,304	211,604	379,930	(32,284)	
47 - Materials & Durables	544,875	245,982	395,221	590,358	45,483	
48 - Capital Outlay	249,760	67,820	124,800	162,768	(86,992)	
49 - Direct Costs (COGS)	563,000	298,572	428,519	716,573	153,573	
50 - Utilites	350,703	108,754	108,754	261,009	(89,694)	
51 - Contract Fees & Svcs	1,419,927	253,224	726,264	607,738	(812,189)	Westaff Contract
52 - Other Expenditures	13,935	262,352	263,636	629,644	615,709	MOV Contra Asset
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**8,198,200**	**3,327,580**	**4,191,369**	**7,986,191**	**(212,009)**	

Authorized Positions
Full-time 41
Part-time 68
Seasonal 1
Total 110

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	5,980,226	5,980,226	14,352,543	-	
32 - Licenses & Permits Revenue	-	-	-	-	-	
33 - Grant Revenues	5,000	-	-	-	(5,000)	
34 - Retail Sales Revenue	316,700	64,042	64,042	153,700	(163,000)	
35 - Food & Beverages Sales	25,417	5,617	5,617	13,480	(11,937)	
36 - Rental Revenues	1,315,224	662,791	662,791	1,590,700	275,476	
				-		
37 - Other Self-Gen Reven	2,848,319	1,099,335	1,102,097	2,638,404	(209,915)	Camp Rev
				-		
38 - Other Revenues	15,000	8,789	8,789	21,093	6,093	
InterGovernment Fund Transfer In	-	-	-	-		
Carryforward	-	-		-	-	
TOTAL MEANS OF FINANCING	**18,878,203**	**7,820,800**	**7,823,562**	**18,769,920**	**(108,283)**	

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	9,174,048	3,431,998	3,431,998	8,236,796	(937,252)	
42 - Employee Benefits	3,190,050	1,174,797	1,174,797	2,819,512	(370,538)	
43 - Retired Emp Benefits	-	-	-	-		
44 - Travel & Training	57,840	16,731	16,731	40,155	(17,685)	
45 - Dues & Subscriptions	19,387	7,925	7,925	19,020	(367)	
				-		
46 - Operating Supplies	918,265	296,128	625,428	710,707	(207,558)	
				-		
47 - Materials & Durables	426,633	103,296	141,398	247,911	(178,722)	Program Supplies
48 - Capital Outlay	570,434	257,086	316,329	617,007	46,573	Recreational Equip
49 - Direct Costs (COGS)	209,500	44,079	127,809	105,789	(103,711)	
				-		
50 - Utilites	2,084,324	942,122	1,011,107	2,261,094	176,770	
				-		
51 - Contract Fees & Svcs	2,143,056	1,003,009	1,712,133	2,407,221	264,165	
52 - Other Expenditures	84,666	185,992	186,074	446,380	361,714	MOV Contra
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**18,878,203**	**7,463,163**	**8,751,730**	**17,911,592**	**(966,611)**	

Authorized Positions
Full-time 94
Part-time 175
Seasonal 158
Total: 427

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	2,345,523	2,345,523	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	276,409	276,409	663,381	207,831
35 - Food & Beverages Sales	565,584	215,434	215,434	517,041	(48,543)
36 - Rental Revenues	213,705	59,082	59,082	141,797	(71,908)
37 - Other Self-Gen Reven	1,516,986	653,541	653,541	1,568,498	51,512
38 - Other Revenues	-	25	25	60	60
InterGovernment Fund Transfer In	-	-		-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**8,381,079**	**3,550,013**	**3,550,013**	**8,520,031**	**138,952**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	1,309,411	1,309,411	3,142,585	34,243
42 - Employee Benefits	1,535,889	647,840	647,840	1,554,817	18,928
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	8,439	8,439	20,253	(22,052)
45 - Dues & Subscriptions	37,001	2,543	2,793	6,102	(30,899)
46 - Operating Supplies	577,091	224,619	558,964	539,086	(38,005)
47 - Materials & Durables	196,159	56,383	126,984	135,319	(60,840)
48 - Capital Outlay	685,636	115,346	146,819	276,829	(408,807)
49 - Direct Costs (COGS)	424,669	250,068	394,647	600,162	175,493
50 - Utilites	432,877	218,090	218,090	523,417	90,540
51 - Contract Fees & Svcs	986,935	400,070	907,492	960,167	(26,768)
52 - Other Expenditures	354,175	100,754	101,254	241,809	(112,366)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**8,381,079**	**3,333,561**	**4,422,731**	**8,000,546**	**(380,533)**

Authorized Positions
Full-time 64
Part-time 35
Seasonal 4
Total: 103

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	8,073,359	8,073,359	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	-			-	-
TOTAL MEANS OF FINANCING	**19,968,535**	**8,073,359**	**8,073,359**	**19,376,061**	**(592,474)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	7,343,912	3,123,688	3,123,688	7,496,850	152,938	
42 - Employee Benefits	4,106,500	1,863,981	1,863,981	4,473,555	367,055	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	5,000	-	-	-	(5,000)	
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)	
		-		-		
46 - Operating Supplies	856,750	262,427	366,012	629,826	(226,924)	
				-		
47 - Materials & Durables	1,320,338	822,130	2,161,588	1,973,112	652,774	
48 - Capital Outlay	2,919,702	443,127	594,094	1,063,504	(1,856,198)	
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	412,793	181,894	225,449	436,544	23,751	
51 - Contract Fees & Svcs	2,994,703	2,534,223	3,016,600	6,082,136	3,087,433	
52 - Other Expenditures	7,212	4,185,509	4,185,509	10,045,220	10,038,008	MOV Contra
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**19,968,535**	**13,416,978**	**15,536,920**	**32,200,748**	**12,232,213**	

Authorized Positions
Full-time 158
Part-time 2
Seasonal 2
Union 12
Total: 174

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	5,604,707	5,604,707	13,451,297	(3,604,600)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	5,721,895	726,895
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues **($3.3M PYF)**	1,121,000	253,030	253,030	607,273	(513,727)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**23,171,897**	**8,241,860**	**8,241,860**	**19,780,465**	**(3,391,432)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	2,805,000	1,078,729	1,078,729	2,588,950	(216,050)	
42 - Employee Benefits	1,377,000	452,202	452,202	1,085,285	(291,715)	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	17,500	4,084	4,084	9,803	(7,697)	
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)	
46 - Operating Supplies	130,000	25,761	34,931	61,827	(68,173)	
47 - Materials & Durables	75,000	6,838	12,762	16,411	(58,589)	
				-		
48 - Capital Outlay	17,669,397	2,777,395	4,442,139	6,665,748	(11,003,649)	Construction Expense/ Project Planning
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	35,000	16,085	18,121	38,605	3,605	
				-		
51 - Contract Fees & Svcs	610,000	376,861	604,953	904,465	294,465	
52 - Other Expenditures	450,000	303,307	303,357	727,936	277,936	MOV Contra
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**23,171,897**	**5,041,262**	**6,951,278**	**12,099,029**	**(11,072,868)**	

Authorized Positions
Full-time 19
Part-time 0
Union 0
Total: 19

ATTACHMENT B

Expenditures By Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	33,025,971	33,025,971	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	1,223,207	532,941	532,941	1,279,059	55,852
35 - Food & Beverages Sales	966,559	386,037	386,037	926,488	(40,071)
36 - Rental Revenues	2,888,800	1,348,433	1,348,433	3,236,239	347,439
37 - Other Self-Gen Reven	8,020,000	3,396,618	3,399,380	8,151,883	131,883
38 - Other Revenues	4,224,408	576,654	576,654	1,383,970	(2,840,438)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**71,897,643**	**39,266,654**	**39,269,417**	**94,239,970**	**22,342,327**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	11,300,443	11,300,443	27,121,062	(3,092,643)
42 - Employee Benefits	14,191,085	5,550,267	5,550,267	13,320,640	(870,445)
43 - Retired Emp Benefits	580,000	20,504	20,504	49,209	(530,791)
44 - Travel & Training	328,545	71,553	73,548	171,727	(156,818)
45 - Dues & Subscriptions	119,005	21,537	22,723	51,688	(67,317)
46 - Operating Supplies	3,274,320	1,177,533	1,944,377	2,826,079	(448,241)
47 - Materials & Durables	1,338,005	673,477	1,065,329	1,616,346	278,341
48 - Capital Outlay	6,183,514	957,825	1,009,336	2,298,780	(3,884,734)
49 - Direct Costs (COGS)	1,240,502	606,449	968,368	1,455,477	214,975
50 - Utilites	1,603,861	1,598,725	1,711,265	3,836,940	2,233,079
51 - Contract Fees & Svcs	7,034,359	4,556,372	7,545,199	10,935,293	3,900,934
52 - Other Expenditures	5,790,742	59,677	61,310	143,226	(5,647,516)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**71,897,643**	**26,594,361**	**31,272,667**	**63,826,467**	**(8,071,176)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	-		-	-	
			-		
TOTAL MEANS OF FINANCING	**14,532,046**	**-**	**-**	**-**	**-**

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	597,561	1,812,547	1,434,147	234,147
48 - Capital Outlay	6,300,000	527,643	723,691	1,266,343	(5,033,657)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	2,250,000	36,663	36,663	87,991	(2,162,009)
51 - Contract Fees & Svcs	4,757,046	1,772,695	2,153,826	4,254,469	(502,577)
52 - Other Expenditures	25,000	-	-	-	(25,000)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	**14,532,046**	**2,934,562**	**4,726,726**	**7,042,950**	**(7,489,096)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	5,604,707	5,604,707	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	5,721,895	726,895
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	151,296	151,296	363,111	(212,610)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**17,782,603**	**8,140,126**	**8,140,126**	**19,536,303**	**1,753,700**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,016,096	1,016,099	2,438,630	(366,370)
42 - Employee Benefits	1,377,000	414,667	414,667	995,202	(381,798)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,084	4,084	9,803	(7,697)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	25,761	35,256	61,827	(68,173)
47 - Materials & Durables	75,000	6,838	12,762	16,411	(58,589)
48 - Capital Outlay	12,280,103	2,755,624	4,367,103	6,613,497	(5,666,606)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	16,085	18,121	38,605	3,605
51 - Contract Fees & Svcs	610,000	320,403	511,218	768,966	158,966
52 - Other Expenditures	450,000	1,119	1,169	2,685	(447,315)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**17,782,603**	**4,560,677**	**6,380,479**	**10,945,626**	**(6,836,977)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	8,073,359	8,073,359	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	118,293	118,293	283,903	(226,939)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	**19,886,903**	**8,191,652**	**8,191,652**	**19,659,964**	**(226,939)**

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	3,875,212	(16,011,691)
InterGovernment Fund Transfer In	-	-	-	-	-
				-	-
TOTAL EXPENDITURES	**19,886,903**	**1,614,672**	**1,614,672**	**3,875,212**	**(16,011,691)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	101,734	101,734	244,162	(301,117)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	10,800,000	5,955,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**5,389,294**	**4,601,734**	**4,601,734**	**11,044,162**	**5,654,868**

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	13,600	(4,830,415)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs		-	-	-	-
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	**5,389,294**	**5,667**	**5,667**	**13,600**	**(5,375,694)**

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	66,226	66,226	158,942	(150,929)
39 - Internal Charges	9,637,796	70,945	70,945	170,269	(9,467,527)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**9,947,667**	**137,171**	**137,171**	**329,211**	**(9,618,456)**

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	293,418	32,852
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	60,687	60,687	145,650	(195,440)
52 - Other Expenditures	9,338,511	3,189,400	3,189,400	7,654,559	(1,683,952)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	**9,947,667**	**3,372,344**	**3,372,344**	**8,093,627**	**(1,854,040)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	59,016	59,016	141,639	(90,092)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**2,079,750**	**59,016**	**59,016**	**141,639**	**(1,938,111)**

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	46,928	54,075	112,628	(171,622)
52 - Other Expenditures	1,788,000	1,101,278	1,469,220	2,643,068	855,068
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**2,079,750**	**1,148,207**	**1,523,295**	**2,755,696**	**675,946**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	494	494	1,186	(56,954)
39 - Internal Charges	7,759,977	70,945	70,945	170,269	(7,589,708)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**7,818,117**	**71,440**	**71,440**	**171,455**	**(7,646,662)**

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	293,418	32,852
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	33,022	(23,818)
52 - Other Expenditures	7,500,711	2,075,951	2,075,951	4,982,283	(2,518,428)
InterGovernment Fund Transfer In				-	-
TOTAL EXPENDITURES	**7,818,117**	**2,211,968**	**2,212,581**	**5,308,723**	**(2,509,394)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF MAY 31, 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	6,715	6,715	16,117	(3,883)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
TOTAL MEANS OF FINANCING	**49,800**	**6,715**	**6,715**	**16,117**	**(33,683)**

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	29,208	(20,592)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	**49,800**	**12,170**	**12,170**	**29,208**	**(20,592)**