

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

Prepared 6/30/2026

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Monthly Operating Budget Status Report

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Executive Summary

As of June 30, 2026

Overview

As of this reporting date, approximately 50% of the fiscal year has been completed, with six months remaining. The Commission's overall financial position remains sound, with total revenue collections of \$49.8 million against a budgeted \$110.1 million, representing 45% of the annual budget. BREC expects to receive 103% of tax revenue based on the last five years collected (Actual Collected YTD is \$82,620,429.38).

Revenue Collection Analysis

Tax Revenue, the Commission's primary funding source at \$86.2 million budgeted, has collected \$39.7 million through the reporting period, representing 46% 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. The following Grant consist of Scotlandville Parkway to Downtown Baton rouge Trail (Phase 1) Self-generated revenues demonstrate solid performance: Retail Sales Revenue has collected \$614,000 (50% of \$1.2 million budget), Food & Beverage Sales have collected \$443,000 (46% of \$967,000 budget), and Rental Revenue has collected \$1.5 million (54% of \$2.9 million budget) with projected year-end collections of \$3.1 million, exceeding budget by 12%. Program Self-Generated Revenue stands at \$3.9 million collected (53% 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 \$1 million (20% of \$5.9 million budget), with year-end projections at 45% of budget due to timing of certain revenue sources.

Expenditure Analysis

Total expenditures through June 30, 2026, amount to \$43.8 million, representing 40% of the \$110.1 million operating budget. Year-end expenditure estimates project \$87.6 million, or 88% of budget. Personnel Services (Salaries, Wages, and Benefits) represent the largest expenditure categories, with Salaries and Wages at \$17.5 million expended (53% of \$35.0 million budget) and Employee Benefits at \$7.1 million (46% of \$15.6 million budget). Capital Outlay shows \$4.5 million expended (16% of \$29.6 million budget), with year-end projections at 40% due to the timing of capital project implementation. Contract Fees and Services have expended \$8.3 million (68% 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 June 30, 2026
NUMBER OF MONTHS REMAINING IN FY: 6
PERCENT OF FY COMPLETED: 50%

Revenue Category	FY 26 Budget	Actuals	Estimated	Variance	% Collected	% Projected	
		Collected as of	Amount To Be		YTD as	Collected as	
		6/30/2026	Collected by	Over/(Under)	Compared to	Compared to	
			Year End	Budget	Budget	Budget	
31 - Tax Revenue	86,157,612	39,655,872	88,742,340	2,584,728	46%	103%	BREC anticipates 103% by year end. Truly Collected \$82,620,429.38
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	614,615	1,229,230	6,023	50%	100%	
35 - Food&Beverage Sales	966,559	443,039	886,079	(80,480)	46%	92%	
36 - Rental Revenue	2,888,800	1,571,673	3,143,346	254,546	54%	109%	
37 -Program Self-Gen Reven	8,020,000	4,264,803	7,909,572	(110,428)	53%	99%	
38 - Other Revenue	5,856,250	1,000,686	2,380,487	(3,475,763)	17%	41%	
TOTAL	110,112,428	49,934,811	109,291,053	(821,375)	45%	99%	

**BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026**

As of June 30, 2026

NUMBER OF MONTHS REMAINING IN FY: 6
PERCENT OF FY COMPLETED: 50%

	FY 2026		Actuals Collected as of 6/30/2026	Estimated Amount To Be collected by Year End	Variance Over/(Under) Budget	% Collected by MOF as Compared to Budget
	FY 2025 Actual Collections	Existing Operating Budget (EOB)				
MEANS OF FINANCING (MOF):						
31 - Tax Revenue	93,849,106	86,157,612	39,655,872	88,742,340	2,584,728	46%
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	614,615	1,229,230	6,023	50%
35 - Food&Beverage Sales	874,224	966,559	443,039	886,079	(80,480)	46%
36 - Rental Revenue	3,003,376	2,888,800	1,571,673	3,143,346	254,546	54%
37 - Program Self-Gen Reven	11,356,863	8,020,000	3,954,786	7,909,572	(110,428)	49%
38 - Other Revenue	6,004,341	5,856,250	1,190,243	2,380,487	(3,475,763)	20%
Total	118,034,914	110,112,428	49,814,351	109,291,053	(821,375)	45%

% Inc/(Dec) Actual Collections from PY

-

	FY 2026		Expenditures as of 6/30/2026	Year End Estimate EXPENDITURES	Variance Over/(Under) Budget	% YTD Exp Compared to Budget
	FY 2025 Expenditures	Existing Operating Budget (EOB)				
EXPENDITURES:						
DEPARTMENT						
41 - Salaries and Wages	31,143,957	33,018,705	17,539,238	35,078,476	2,059,771	53%
42 - Employee Benefits	14,629,870	15,568,085	7,147,818	14,295,637	(1,272,448)	46%
43 - Retired Emp Benefits	258	580,000	20,504	41,008	(538,992)	4%
44 - Travel & Training	152,137	346,045	97,528	195,055	(150,990)	28%
45 - Dues & Subscriptions	162,526	122,005	25,791	51,582	(70,423)	21%
46 - Operating Supplies	2,769,642	3,404,320	1,608,633	3,217,266	(187,054)	47%
47 - Materials & Durables	2,902,427	2,613,005	1,502,680	3,005,360	392,355	58%
48 - Capital Outlay	19,810,569	29,607,632	4,595,147	9,190,294	(20,417,338)	16%
49 - Direct Costs(COGS)	1,557,723	1,240,502	737,728	1,475,455	234,953	59%
50 - Utilities	3,423,818	3,888,861	1,952,837	3,905,674	16,813	50%
51 - Contract Fees & Svcs	14,922,289	12,401,405	8,392,791	16,785,583	4,384,178	68%
52 - Othr Expenditures	18,486,275	7,321,863	211,752	423,504	(6,898,359)	3%
Total	109,961,491	110,112,428	43,832,446	87,664,891	(22,447,537)	40%

% Inc/(Dec) Expenditures from PY

-20.28%

AGENCY/PROGRAM						
Administration	29,845,475	31,514,514	10,426,809	20,853,618	(10,660,896)	33%
Recreation	17,898,191	18,878,203	9,355,593	18,711,186	(167,017)	50%
Golf	7,051,076	8,198,200	3,708,188	7,416,376	(781,824)	45%
Zoo	7,803,567	8,381,079	4,062,279	8,124,558	(256,521)	48%
Park Operations	23,242,292	19,968,535	11,155,485	22,310,970	2,342,435	56%
Planning & Engineering	24,120,890	23,171,897	5,124,092	10,248,183	(12,923,714)	22%
Total Department	109,961,491	110,112,428	43,832,446	87,664,891	(22,447,537)	40%

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

21,626,162

ATTACHMENT A

Expenditures By Program

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	12,072,735	12,072,735	24,145,471	(2,648,793)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	500	500	1,000	1,000
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	681,716	687,966	1,363,431	(3,356,819)
InterGovernment Fund Transfer In				-	-
				-	
TOTAL MEANS OF FINANCING	31,514,514	12,754,951	12,761,201	25,509,902	(6,004,612)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,320,948	5,100,187	5,100,187	10,200,374	2,879,426
42 - Employee Benefits	3,998,706	1,538,669	1,538,669	3,077,338	(921,368)
43 - Retired Emp Benefits	580,000	20,504	20,504	41,008	(538,992)
44 - Travel & Training	212,000	54,169	56,164	108,338	(103,662)
45 - Dues & Subscriptions	55,000	12,458	13,884	24,915	(30,085)
			-	-	
46 - Operating Supplies	510,000	267,178	313,643	534,355	24,355
47 - Materials & Durables	50,000	50,541	58,042	101,082	51,082
48 - Capital Outlay	7,512,703	515,514	525,834	1,031,028	(6,481,675)
49 - Direct Costs (COGS)	43,333	18,022	19,000	36,044	(7,289)
50 - Utilities	573,164	219,949	219,949	439,899	(133,265)
			-	-	
51 - Contract Fees & Svcs	4,246,785	2,560,006	3,574,024	5,120,012	873,227
			-	-	
52 - Other Expenditures	6,411,875	69,612	69,845	139,224	(6,272,651)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	31,514,514	10,426,809	11,509,747	20,853,618	(10,660,896)

Leadership realignment

Rec equip (AED Wall cabinets and units)

Retirement Contingency

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 JUNE 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	1,178,559	1,178,559	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	240,043	240,043	480,085	29,128
35 - Food & Beverages Sales	375,558	202,882	202,882	405,765	30,207
36 - Rental Revenues	1,359,871	762,170	762,170	1,524,340	164,469
37 - Program Self-Gen Reven	3,654,695	1,966,017	1,966,017	3,932,035	277,340
38 - Other Revenues	-	157	157	314	314
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,198,200	4,349,829	4,349,829	8,699,658	501,458

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,266,454	1,602,274	1,602,274	3,204,549	(61,905)
42 - Employee Benefits	1,359,940	690,545	690,545	1,381,090	21,150
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	2,895	2,895	5,790	(5,610)
45 - Dues & Subscriptions	5,992	2,323	2,323	4,646	(1,346)
			-	-	
46 - Operating Supplies	412,214	228,824	239,903	457,649	45,435
47 - Materials & Durables	544,875	278,070	448,145	556,140	11,265
48 - Capital Outlay	249,760	67,820	124,800	135,640	(114,120)
49 - Direct Costs (COGS)	563,000	348,258	495,991	696,517	133,517
50 - Utilities	350,703	132,103	132,103	264,206	(86,497)
51 - Contract Fees & Svcs	1,419,927	355,075	768,932	710,150	(709,777)
52 - Other Expenditures	13,935	-	1,284	-	(13,935)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	8,198,200	3,708,188	4,509,196	7,416,376	(781,824)

Remove MOV Contra for the month of june

Authorized Positions

Full-time 41

Part-time 68

Seasonal 1

Total 110

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	7,176,272	7,176,272	14,352,543	-	
32 - Licenses & Permits Revenue	-	-	-	-	-	
33 - Grant Revenues	5,000	-	-	-	(5,000)	
34 - Retail Sales Revenue	316,700	76,440	76,440	152,880	(163,820)	
35 - Food & Beverages Sales	25,417	5,729	5,729	11,457	(13,960)	
36 - Rental Revenues	1,315,224	744,824	744,824	1,489,648	174,424	
				-		
37 - Program Self-Gen Reven	2,848,319	1,279,531	1,282,293	2,559,061	(289,258)	Camp Rev
				-		
38 - Other Revenues	15,000	8,789	8,789	17,578	2,578	
InterGovernment Fund Transfer In	-	-	-	-		
Carryforward	-	-	-	-	-	
TOTAL MEANS OF FINANCING	18,878,203	9,291,584	9,294,346	18,583,167	(295,036)	
EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	9,174,048	4,280,582	4,280,582	8,561,163	(612,885)	
42 - Employee Benefits	3,190,050	1,412,155	1,412,155	2,824,310	(365,740)	
43 - Retired Emp Benefits	-	-	-	-		
44 - Travel & Training	57,840	19,938	19,938	39,876	(17,964)	
45 - Dues & Subscriptions	19,387	7,925	7,925	15,850	(3,537)	
				-		
46 - Operating Supplies	918,265	449,614	715,987	899,228	(19,037)	Day Camp Exp
				-		
47 - Materials & Durables	426,633	120,584	153,515	241,167	(185,466)	Program Supplies
48 - Capital Outlay	570,434	441,264	498,340	882,529	312,095	Recreational Equip
49 - Direct Costs (COGS)	209,500	57,303	132,220	114,607	(94,893)	
				-		
50 - Utilities	2,084,324	1,137,411	1,203,226	2,274,822	190,498	
				-		
51 - Contract Fees & Svcs	2,143,056	1,388,000	2,164,342	2,776,000	632,944	
52 - Other Expenditures	84,666	40,817	40,899	81,634	(3,032)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	18,878,203	9,355,593	10,629,129	18,711,186	(167,017)	

Authorized Positions

Full-time 94

Part-time 175

Seasonal 158

Total: 427

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	2,814,627	2,814,627	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	298,132	298,132	596,264	140,714
35 - Food & Beverages Sales	565,584	234,428	234,428	468,857	(96,727)
36 - Rental Revenues	213,705	64,179	64,179	128,358	(85,347)
37 - Program Self-Gen Reven	1,516,986	709,238	709,238	1,418,475	(98,511)
38 - Other Revenues	-	8	8	15	15
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,381,079	4,120,612	4,120,612	8,241,224	(139,855)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	1,583,148	1,583,148	3,166,295	57,953
42 - Employee Benefits	1,535,889	778,768	778,768	1,557,535	21,646
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	16,441	16,441	32,881	(9,424)
45 - Dues & Subscriptions	37,001	3,085	3,335	6,171	(30,831)
46 - Operating Supplies	577,091	282,331	580,097	564,663	(12,428)
47 - Materials & Durables	196,159	63,676	143,535	127,352	(68,807)
48 - Capital Outlay	685,636	144,394	149,622	288,787	(396,849)
49 - Direct Costs (COGS)	424,669	314,144	429,109	628,288	203,619
50 - Utilites	432,877	235,047	235,047	470,093	37,216
51 - Contract Fees & Svcs	986,935	541,043	969,289	1,082,085	95,150
52 - Other Expenditures	354,175	100,204	101,704	200,408	(153,767)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	8,381,079	4,062,279	4,990,092	8,124,558	(256,521)

Authorized Positions

Full-time 64

Part-time 35

Seasonal 4

Total: 103

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	9,688,031	9,688,031	19,376,061	(592,474)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,968,535	9,688,031	9,688,031	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	3,798,724	3,798,724	7,597,448	253,536
42 - Employee Benefits	4,106,500	2,223,291	2,223,291	4,446,583	340,083
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	-	-	(5,000)
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)
		-	-	-	-
46 - Operating Supplies	856,750	350,096	444,244	700,192	(156,558)
		-	-	-	-
47 - Materials & Durables	1,320,338	982,404	2,312,634	1,964,808	644,470
48 - Capital Outlay	2,919,702	496,053	608,060	992,106	(1,927,596)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	210,129	248,969	420,257	7,464
51 - Contract Fees & Svcs	2,994,703	3,094,788	3,488,158	6,189,577	3,194,874
52 - Other Expenditures	7,212	-	-	-	(7,212)
InterGovernment Fund Transfer In	-	-	-	-	-
	-	-	-	-	-
TOTAL EXPENDITURES	19,968,535	11,155,485	13,124,080	22,310,970	2,342,435

Authorized Positions

Full-time 158

Part-time 2

Seasonal 2

Union 12

Total: 174

Remove MOV Contra for the month of june

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	6,725,648	6,725,648	13,451,297	(3,604,600)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	4,768,246	(226,754)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues (\$3.3M PYF)	1,121,000	310,017	310,017	620,034	(500,966)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	23,171,897	9,419,788	9,419,788	18,839,576	(4,332,321)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,174,323	1,174,323	2,348,647	(456,353)
42 - Employee Benefits	1,377,000	504,390	504,390	1,008,780	(368,220)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,084	4,084	8,169	(9,331)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	30,590	40,171	61,179	(68,821)
47 - Materials & Durables	75,000	7,405	13,249	14,811	(60,189)
				-	
48 - Capital Outlay	17,669,397	2,930,102	4,830,838	5,860,204	(11,809,193)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	18,199	20,234	36,397	1,397
				-	
51 - Contract Fees & Svcs	610,000	453,879	680,218	907,759	297,759
52 - Other Expenditures	450,000	1,119	1,169	2,237	(447,763)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	23,171,897	5,124,092	7,268,677	10,248,183	(12,923,714)

Construction Expense/ Project Planning

Remove MOV Contra for the month of june

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 JUNE 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	39,631,165	39,631,165	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	1,223,207	614,615	614,615	1,229,230	6,023
35 - Food & Beverages Sales	966,559	443,039	443,039	886,079	(80,480)
36 - Rental Revenues	2,888,800	1,571,673	1,571,673	3,143,346	254,546
37 - Program Self-Gen Reven	8,020,000	3,954,786	3,957,548	7,909,572	(110,428)
38 - Other Revenues	4,224,408	691,158	697,408	1,382,316	(2,842,092)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	71,897,643	46,906,436	46,915,449	93,812,873	21,915,230

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	13,829,510	13,829,510	27,659,019	(2,554,686)
42 - Employee Benefits	14,191,085	6,681,793	6,681,793	13,363,586	(827,499)
43 - Retired Emp Benefits	580,000	20,504	20,504	41,008	(538,992)
44 - Travel & Training	328,545	93,443	95,438	186,886	(141,659)
45 - Dues & Subscriptions	119,005	25,791	26,967	51,582	(67,423)
46 - Operating Supplies	3,274,320	1,578,043	2,200,619	3,156,086	(118,234)
47 - Materials & Durables	1,338,005	775,863	1,229,681	1,551,726	213,721
48 - Capital Outlay	6,183,514	1,177,767	1,197,734	2,355,534	(3,827,980)
49 - Direct Costs (COGS)	1,240,502	737,728	1,076,380	1,475,455	234,953
50 - Utilities	1,603,861	1,894,866	1,999,521	3,789,732	2,185,871
51 - Contract Fees & Svcs	7,034,359	5,770,571	8,478,931	11,541,142	4,506,783
52 - Other Expenditures	5,790,742	114,475	117,108	228,950	(5,561,792)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	71,897,643	32,700,353	36,954,185	65,400,706	(6,496,937)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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 - Program 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	719,412	1,886,191	1,438,823	238,823
48 - Capital Outlay	6,300,000	577,269	692,488	1,154,538	(5,145,462)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	2,250,000	39,772	39,772	79,545	(2,170,455)
51 - Contract Fees & Svcs	4,757,046	2,227,599	2,579,346	4,455,198	(301,848)
52 - Other Expenditures	25,000	-	-	-	(25,000)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	14,532,046	3,564,052	5,197,796	7,128,104	(7,403,942)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	6,725,648	6,725,648	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	2,384,123	2,384,123	4,768,246	(226,754)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	185,418	185,418	370,836	(204,885)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	17,782,603	9,295,189	9,295,189	18,590,378	807,775

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,110,250	1,110,253	2,220,500	(584,500)
42 - Employee Benefits	1,377,000	466,025	466,025	932,051	(444,950)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,084	4,084	8,169	(9,331)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	30,590	40,496	61,179	(68,821)
47 - Materials & Durables	75,000	7,405	13,249	14,811	(60,189)
48 - Capital Outlay	12,280,103	2,881,331	4,717,002	5,762,662	(6,517,441)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	18,197	20,233	36,395	1,395
51 - Contract Fees & Svcs	610,000	394,622	586,687	789,243	179,243
52 - Other Expenditures	450,000	1,119	1,169	2,237	(447,763)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	17,782,603	4,913,623	6,959,198	9,827,246	(7,955,357)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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	9,688,031	9,688,031	19,376,061	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	510,842	120,415	120,415	240,831	(270,011)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	19,886,903	9,808,446	9,808,446	19,616,892	(270,011)

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	3,229,344	(16,657,560)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL EXPENDITURES	19,886,903	1,614,672	1,614,672	3,229,344	(16,657,560)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	545,279	124,599	124,599	249,198	(296,081)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	9,000,000	4,155,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	5,389,294	4,624,599	4,624,599	9,249,199	3,859,905

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	32,667	89,467	65,333	(4,778,682)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	5,389,294	32,667	89,467	65,333	(5,323,961)

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	309,871	75,763	75,763	151,527	(158,344)
39 - Internal Charges	9,637,796	86,452	86,452	172,904	(9,464,892)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	9,947,667	162,215	162,215	324,431	(9,623,236)

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	167,472	167,472	334,945	74,379
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	341,090	77,196	77,196	154,393	(186,697)
52 - Other Expenditures	9,338,511	4,089,853	4,089,853	8,179,706	(1,158,805)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	9,947,667	4,334,522	4,334,522	8,669,043	(1,278,624)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	231,731	67,077	67,077	134,155	(97,576)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	2,079,750	67,077	67,077	134,155	(1,945,595)

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	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	284,250	54,728	55,382	109,457	(174,793)
52 - Other Expenditures	1,788,000	1,136,501	1,485,261	2,273,002	485,002
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	2,079,750	1,191,229	1,540,643	2,382,459	302,709

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	58,140	629	629	1,258	(56,882)
39 - Internal Charges	7,759,977	86,452	86,452	172,904	(7,587,073)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,818,117	87,081	87,081	174,162	(7,643,955)

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	167,472	172,283	334,945	74,379
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	56,840	22,468	22,468	44,936	(11,904)
52 - Other Expenditures	7,500,711	2,941,182	2,941,182	5,882,364	(1,618,347)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	7,818,117	3,131,123	3,135,933	6,262,245	(1,555,872)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF JUNE 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	20,000	8,057	8,057	16,114	(3,886)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
TOTAL MEANS OF FINANCING	49,800	8,057	8,057	16,114	(33,686)

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 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	49,800	12,170	12,170	24,340	(25,460)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	49,800	12,170	12,170	24,340	(25,460)