Overview

As of this reporting date, approximately 83% of the fiscal year has been completed, with two months remaining. The Commission's overall financial position remains sound, with total revenue collections of $86.4 million against a budgeted $110.1 million, representing 79% 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 $73.7 million through the reporting period, representing 86% 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 $525,000 against a $5.0 million budget (11% collected), with full budget realization expected by fiscal year-end. Adjustment of Grant revenue in 2026 due to EA's FY 2025 grant revenue recogr FY 2026 Grant revenue recognition expected is $ 4M to $ 5M. Self-generated revenues demonstrate solid p Retail Sales Revenue has collected $954,000 (78% of $1.2 million budget), Food & Beverage Sales have collected $671,000 (69% of $967,000 budget), and Rental Revenue has collected $2.5 million (89% of $2.9 million budget) with projected year-end collections of $3 million. Program Self-Generated Revenue stands at $6.3 million collected (80% 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 $1.6 million (28% of $5.9 million budget), with year-end projections at 34% of budget due to timing of certain revenue sources.

Expenditure Analysis

Total expenditures through October 31, 2026, amount to $68.7 million, representing 62% of the $110.1 million operating budget. Year-end expenditure estimates project $82.4 million, or 62% of budget. Personnel Services (Salaries, Wages, and Benefits) represent the largest expenditure categories, with Salaries and Wages at $24.8 million expended (75% of $33.0 million budget) and Employee Benefits at $11.6 million (75% of $15.6 million budget). Capital Outlay shows $6.7 million expended (23% of $29.6 million budget), with year-end projections at 23% due to the timing of capital project implementation. Contract Fees and Services have expended $15.9 million (129% 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.

Executive Summary
As of October 31, 2026

erformance:

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

Prepared 10/31/2026

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Monthly Operating Budget Status Report

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Attachment B: Expenditures by Fund

Attachment C: Expenditures by Internal Services Fund

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

NUMBER OF MONTHS REMAINING IN FY: 2
PERCENT OF FY COMPLETED: 83%

Revenue Category	FY 26 Budget	Actuals Collected as of 10/31/2026	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	73,722,068	88,742,340	2,584,728	86%	103%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	525,742	5,000,000	-	11%	100%
34 - Retail Sales Revenue	1,223,207	954,537	1,145,444	(77,763)	78%	94%
35 - Food&Beverage Sales	966,559	671,605	805,926	(160,633)	69%	83%
36 - Rental Revenue	2,888,800	2,567,674	3,081,209	192,409	89%	107%
37 -Program Self-Gen Reven	8,020,000	6,384,847	7,661,816	(358,184)	80%	96%
38 - Other Revenue	5,856,250	1,635,968	1,963,162	(3,893,088)	28%	34%
TOTAL	**110,112,428**	**86,462,440**	**108,399,898**	**(1,712,530)**	**79%**	**98%**

BREC anticipates 103% by year end. Truly Collected $83,411,950.55

BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026

As of October 31,2026

NUMBER OF MONTHS REMAINING IN FY: 2
PERCENT OF FY COMPLETED: 83%

	FY 2025 Actual Collections	FY 2026 Existing Operating Budget (EOB)	Actuals Collected as of 10/31/2026	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	73,722,068	88,742,340	2,584,728	86%
32 - Licenses&Permits Rev			-	-	-	0%
33 - Grant Revenue	1,639,311	5,000,000	525,742	5,000,000	-	11%
34 - Retail Sales Revenue	1,307,693	1,223,207	954,537	1,145,444	(77,763)	78%
35 - Food&Beverage Sales	874,224	966,559	671,605	805,926	(160,633)	69%
36 - Rental Revenue	3,003,376	2,888,800	2,567,674	3,081,209	192,409	89%
37 - Program Self-Gen Reven	11,356,863	8,020,000	6,384,847	7,661,816	(358,184)	80%
38 - Other Revenue	6,004,341	5,856,250	1,635,968	1,963,162	(3,893,088)	28%
Total	**118,034,914**	**110,112,428**	**86,462,440**	**108,399,898**	**(1,712,530)**	**79%**
% Inc/(Dec) Actual Collections from PY				-		

	FY 2025 Expenditures	FY 2026 Existing Operating Budget (EOB)	Expenditures as of 10/31/2026	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	24,887,753	29,865,303	(3,153,402)	75%
42 - Employee Benefits	14,629,870	15,568,085	11,651,776	13,982,131	(1,585,954)	75%
43 - Retired Emp Benefits	258	580,000	20,504	24,605	(555,395)	4%
44 - Travel & Training	152,137	346,045	169,305	203,167	(142,878)	49%
45 - Dues & Subscriptions	162,526	122,005	47,389	56,866	(65,139)	39%
46 - Operating Supplies	2,769,642	3,404,320	2,488,811	2,986,573	(417,747)	73%
47 - Materials & Durables	2,902,427	2,613,005	2,437,994	2,925,593	312,588	93%
48 - Capital Outlay	19,810,569	29,607,632	6,741,971	8,090,366	(21,517,266)	23%
49 - Direct Costs(COGS)	1,557,723	1,240,502	1,016,947	1,220,336	(20,166)	82%
50 - Utilities	3,423,818	3,888,861	3,080,803	3,696,964	(191,897)	79%
51 - Contract Fees & Svcs	14,922,289	12,401,405	15,958,928	19,150,714	6,749,309	129%
52 - Othr Expenditures	18,486,275	7,321,863	208,472	250,166	(7,071,697)	3%
Total	**109,961,491**	**110,112,428**	**68,710,651**	**82,452,782**	**(27,659,646)**	**62%**
% Inc/(Dec) Expenditures from PY				***-25.02%***		
AGENCY/PROGRAM						
Administration	29,845,475	31,514,514	13,438,993	16,126,792	(15,387,722)	43%
Recreation	17,898,191	18,878,203	15,636,345	18,763,614	(114,589)	83%
Golf	7,051,076	8,198,200	6,401,240	7,681,489	(516,711)	78%
Zoo	7,803,567	8,381,079	6,267,697	7,521,236	(859,843)	75%
Park Operations	23,242,292	19,968,535	19,145,242	22,974,291	3,005,756	96%
Planning & Engineering	24,120,890	23,171,897	7,821,133	9,385,360	(13,786,537)	34%
Total Department	**109,961,491**	**110,112,428**	**68,710,651**	**82,452,782**	**(27,659,646)**	**62%**
Collections less Expenditures - i.e., expended authority (over)/under				***25,947,116***		

ATTACHMENT A

Expenditures By Program

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	27,750,173	27,750,173	33,300,208	6,505,944
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	7,375	7,375	8,850	8,850
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	1,151,995	1,158,245	1,382,394	(3,337,856)
InterGovernment Fund Transfer In				-	-
				-	
TOTAL MEANS OF FINANCING	**31,514,514**	**28,909,543**	**28,915,793**	**34,691,452**	**3,176,938**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,320,948	4,487,365	4,487,365	5,384,838	(1,936,110)
42 - Employee Benefits	3,998,706	2,726,139	2,731,139	3,271,366	(727,340)
43 - Retired Emp Benefits	580,000	20,504	20,504	24,605	(555,395)
44 - Travel & Training	212,000	96,859	104,369	116,231	(95,769)
45 - Dues & Subscriptions	55,000	22,402	24,863	26,883	(28,117)
			-	-	
46 - Operating Supplies	510,000	351,284	486,483	421,540	(88,460)
47 - Materials & Durables	50,000	71,989	76,825	86,386	36,386
48 - Capital Outlay	7,512,703	592,183	709,608	710,620	(6,802,083)
49 - Direct Costs (COGS)	43,333	23,475	27,805	28,170	(15,163)
50 - Utilites	573,164	336,482	336,482	403,778	(169,386)
			-	-	
51 - Contract Fees & Svcs	4,246,785	4,587,918	5,394,135	5,505,502	1,258,717
			-	-	
52 - Other Expenditures	6,411,875	122,395	122,395	146,874	(6,265,001)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**31,514,514**	**13,438,993**	**14,521,972**	**16,126,792**	**(15,387,722)**

Authorized Positions
Full-time 83
Part-time 1
Seasonal 1
Total: 85

BREC Total Employees: 835

Facility Rental

Travel and Registriation Fees

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	1,964,266	1,964,266	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	412,906	412,906	495,487	44,530
35 - Food & Beverages Sales	375,558	341,621	341,621	409,946	34,388
36 - Rental Revenues	1,359,871	1,272,287	1,272,287	1,526,744	166,873
37 - Program Self-Gen Reven	3,654,695	3,191,187	3,191,187	3,829,424	174,729
38 - Other Revenues	-	300	300	360	360
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**8,198,200**	**7,182,566**	**7,182,566**	**8,619,080**	**420,880**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	3,266,454	2,647,765	2,647,765	3,177,318	(89,136)	
42 - Employee Benefits	1,359,940	1,125,875	1,125,875	1,351,050	(8,890)	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	11,400	6,149	6,149	7,379	(4,021)	
45 - Dues & Subscriptions	5,992	5,967	5,967	7,160	1,168	
			-	-		
46 - Operating Supplies	412,214	306,191	364,045	367,429	(44,785)	
47 - Materials & Durables	544,875	452,387	606,038	542,864	(2,011)	
48 - Capital Outlay	249,760	368,489	648,552	442,187	192,427	Furniture and Equip
49 - Direct Costs (COGS)	563,000	545,148	656,316	654,177	91,177	Replenish of stock(seasonal)
50 - Utilites	350,703	232,897	233,153	279,476	(71,227)	
51 - Contract Fees & Svcs	1,419,927	710,373	950,286	852,448	(567,479)	
52 - Other Expenditures	13,935	-	1,284	-	(13,935)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**8,198,200**	**6,401,240**	**7,245,430**	**7,681,489**	**(516,711)**	

Authorized Positions
Full-time 40
Part-time 76
Seasonal 1
Total 117

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	11,960,453	11,960,453	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	120,865	120,865	145,038	(171,662)
35 - Food & Beverages Sales	25,417	6,532	6,532	7,839	(17,578)
36 - Rental Revenues	1,315,224	1,143,738	1,143,738	1,372,485	57,261
				-	
37 - Program Self-Gen Reven	2,848,319	2,129,456	2,132,086	2,555,347	(292,972)
				-	
38 - Other Revenues	15,000	14,500	14,500	17,400	2,400
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**18,878,203**	**15,375,543**	**15,378,173**	**18,450,651**	**(427,552)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	9,174,048	6,998,619	6,998,619	8,398,342	(775,706)
42 - Employee Benefits	3,190,050	2,328,545	2,328,545	2,794,254	(395,796)
43 - Retired Emp Benefits	-	-	-	-	
44 - Travel & Training	57,840	36,305	36,305	43,566	(14,274)
45 - Dues & Subscriptions	19,387	10,997	14,722	13,197	(6,190)
				-	
46 - Operating Supplies	918,265	715,497	855,468	858,596	(59,669)
				-	
47 - Materials & Durables	426,633	182,226	237,987	218,672	(207,961)
48 - Capital Outlay	570,434	521,005	616,071	625,206	54,772
49 - Direct Costs (COGS)	209,500	93,100	138,340	111,720	(97,780)
				-	
50 - Utilites	2,084,324	1,862,475	1,921,790	2,234,970	150,646
				-	
51 - Contract Fees & Svcs	2,143,056	2,818,175	3,165,295	3,381,810	1,238,754
52 - Other Expenditures	84,666	69,401	69,401	83,281	(1,385)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**18,878,203**	**15,636,345**	**16,382,543**	**18,763,614**	**(114,589)**

Authorized Positions
Full-time 93
Part-time 205
Seasonal 54
Total: 352

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	4,691,045	4,691,045	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	420,766	420,766	504,919	49,369
35 - Food & Beverages Sales	565,584	323,452	323,452	388,142	(177,442)
36 - Rental Revenues	213,705	144,275	144,275	173,130	(40,575)
37 - Program Self-Gen Reven	1,516,986	1,064,204	1,064,204	1,277,045	(239,941)
38 - Other Revenues	-	133	133	159	159
InterGovernment Fund Transfer In	-	-		-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**8,381,079**	**6,643,874**	**6,643,874**	**7,972,649**	**(408,430)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	2,732,196	2,732,196	3,278,635	170,293
42 - Employee Benefits	1,535,889	1,129,163	1,129,163	1,354,996	(180,893)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	22,527	22,527	27,032	(15,273)
45 - Dues & Subscriptions	37,001	7,772	8,022	9,326	(27,675)
46 - Operating Supplies	577,091	477,177	675,819	572,613	(4,478)
47 - Materials & Durables	196,159	134,403	174,463	161,284	(34,875)
48 - Capital Outlay	685,636	167,712	210,922	201,255	(484,381)
49 - Direct Costs (COGS)	424,669	355,224	461,779	426,269	1,600
50 - Utilites	432,877	321,100	321,100	385,320	(47,557)
51 - Contract Fees & Svcs	986,935	906,352	1,238,485	1,087,623	100,688
52 - Other Expenditures	354,175	14,069	15,683	16,883	(337,292)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**8,381,079**	**6,267,697**	**6,990,159**	**7,521,236**	**(859,843)**

Authorized Positions
Full-time 62
Part-time 35
Seasonal 0
Total: 97

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	16,146,718	16,146,718	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**	**16,146,718**	**16,146,718**	**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	6,424,915	6,424,915	7,709,898	365,986
42 - Employee Benefits	4,106,500	3,608,973	3,608,973	4,330,768	224,268
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	1,290	1,290	1,548	(3,452)
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)
		-		-	
46 - Operating Supplies	856,750	591,267	701,676	709,520	(147,230)
				-	
47 - Materials & Durables	1,320,338	1,587,808	3,051,177	1,905,370	585,032
48 - Capital Outlay	2,919,702	924,432	1,290,982	1,109,318	(1,810,384)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	304,061	362,057	364,873	(47,920)
51 - Contract Fees & Svcs	2,994,703	5,702,496	6,660,354	6,842,995	3,848,292
52 - Other Expenditures	7,212	-	-	-	(7,212)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**19,968,535**	**19,145,242**	**22,101,424**	**22,974,291**	**3,005,756**

Authorized Positions
Full-time 151
Part-time 2
Seasonal 2
Union 12
Total: 167

Transfers from P&E

Increased use of Westaff, Hazardous tree removal, playground replacements and Deffered and emergency mainteance

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	11,209,414	11,209,414	13,451,297	(3,604,600)	
32 - Licenses & Permits Revenue	-	-	-	-	-	
33 - Grant Revenues	4,995,000	525,742	525,742	630,890	(4,364,110)	Two payments have been reversed
34 - Retail Sales Revenue	-	-	-	-	-	
35 - Food & Beverages Sales	-	-	-	-	-	
36 - Rental Revenues	-	-	-	-	-	
37 - Program Self-Gen Reven	-	-	-	-	-	
38 - Other Revenues	1,121,000	469,040	469,040	562,849	(558,151)	
InterGovernment Fund Transfer In	-	-	-	-	-	
Carryforward	-	-		-	-	
TOTAL MEANS OF FINANCING	**23,171,897**	**12,204,196**	**12,204,196**	**14,645,035**	**(8,526,862)**	

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	2,805,000	1,596,893	1,596,893	1,916,272	(888,728)	
42 - Employee Benefits	1,377,000	733,081	733,081	879,697	(497,303)	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	17,500	6,175	6,175	7,410	(10,090)	
45 - Dues & Subscriptions	3,000	250	250	300	(2,700)	
46 - Operating Supplies	130,000	47,395	55,590	56,874	(73,126)	
47 - Materials & Durables	75,000	9,180	11,419	11,017	(63,983)	
				-		
48 - Capital Outlay	17,669,397	4,168,151	6,570,027	5,001,781	(12,667,616)	2025 Audit Adjustment
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	35,000	23,788	25,823	28,545	(6,455)	
				-		
51 - Contract Fees & Svcs	610,000	1,233,613	1,432,444	1,480,336	870,336	GL Adjustments
52 - Other Expenditures	450,000	2,607	2,607	3,128	(446,872)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**23,171,897**	**7,821,133**	**10,434,309**	**9,385,360**	**(13,786,537)**	

Authorized Positions
Full-time 17
Part-time 0
Union 0
Total: 17

ATTACHMENT B

Expenditures By Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	66,051,942	66,051,942	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	459,449	-	551,339	546,339
34 - Retail Sales Revenue	1,223,207	954,537	954,537	1,145,444	(77,763)
35 - Food & Beverages Sales	966,559	671,605	671,605	805,926	(160,633)
36 - Rental Revenues	2,888,800	2,567,674	2,567,674	3,081,209	192,409
37 - Program Self-Gen Reven	8,020,000	6,384,847	6,387,477	7,661,816	(358,184)
38 - Other Revenues	4,224,408	1,263,487	1,269,737	1,516,185	(2,708,223)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**71,897,643**	**78,353,541**	**77,902,973**	**94,024,250**	**22,126,607**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	23,396,003	23,396,003	28,075,203	(2,138,502)
42 - Employee Benefits	14,191,085	10,980,677	10,985,677	13,176,812	(1,014,273)
43 - Retired Emp Benefits	580,000	20,504	20,504	24,605	(555,395)
44 - Travel & Training	328,545	163,130	170,640	195,756	(132,789)
45 - Dues & Subscriptions	119,005	47,139	53,325	56,566	(62,439)
46 - Operating Supplies	3,274,320	2,441,483	3,089,823	2,929,780	(344,540)
47 - Materials & Durables	1,338,005	1,227,790	1,676,784	1,473,348	135,343
48 - Capital Outlay	6,183,514	1,372,280	1,659,894	1,646,736	(4,536,778)
49 - Direct Costs (COGS)	1,240,502	1,016,947	1,320,600	1,220,336	(20,166)
50 - Utilites	1,603,861	2,984,285	3,101,852	3,581,142	1,977,281
51 - Contract Fees & Svcs	7,034,359	10,384,731	12,380,652	12,461,677	5,427,318
52 - Other Expenditures	5,790,742	177,563	180,461	213,076	(5,577,666)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	**71,897,643**	**54,212,532**	**58,036,215**	**65,055,038**	**(6,842,605)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	-		-	-	-
InterGovernment Fund Transfer In	14,532,046	-	-	-	(14,532,046)
Carryforward	-		-	-	-
			-	-	-
TOTAL MEANS OF FINANCING	**14,532,046**	**-**	**-**	**-**	**(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	1,201,024	2,515,478	1,441,228	241,228
48 - Capital Outlay	6,300,000	1,291,531	1,973,281	1,549,837	(4,750,163)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	2,250,000	72,730	72,730	87,276	(2,162,724)
51 - Contract Fees & Svcs	4,757,046	4,415,872	5,139,631	5,299,047	542,001
52 - Other Expenditures	25,000	27,413	27,413	32,896	7,896
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	**14,532,046**	**7,008,570**	**9,728,532**	**8,410,284**	**(6,121,762)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	11,209,414	11,209,414	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	66,293	66,293	79,551	(4,915,449)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	296,246	296,246	355,495	(220,226)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**17,782,603**	**11,571,952**	**11,571,952**	**13,886,343**	**(3,896,260)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	2,805,000	1,491,750	1,491,753	1,790,100	(1,014,900)	
42 - Employee Benefits	1,377,000	671,099	671,099	805,318	(571,682)	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	17,500	6,175	6,175	7,410	(10,090)	
45 - Dues & Subscriptions	3,000	250	250	300	(2,700)	
46 - Operating Supplies	130,000	47,328	55,523	56,793	(73,207)	
47 - Materials & Durables	75,000	9,180	11,419	11,017	(63,983)	
48 - Capital Outlay	12,280,103	4,071,669	6,385,399	4,886,003	(7,394,100)	2025 Audit Adjustment
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	35,000	23,788	25,823	28,545	(6,455)	
51 - Contract Fees & Svcs	610,000	1,136,545	1,308,619	1,363,854	753,854	
52 - Other Expenditures	450,000	2,607	2,607	3,128	(446,872)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**17,782,603**	**7,460,389**	**9,958,665**	**8,952,467**	**(8,830,136)**	

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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	16,146,718	16,146,718	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	129,791	129,791	155,749	(355,093)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	**19,886,903**	**16,276,509**	**16,276,509**	**19,531,810**	**(355,093)**

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	1,937,606	(17,949,297)
InterGovernment Fund Transfer In	-	-	-	-	-
				-	-
TOTAL EXPENDITURES	**19,886,903**	**1,614,672**	**1,614,672**	**1,937,606**	**(17,949,297)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	545,279	219,011	219,011	262,813	(282,466)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	5,400,000	555,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**5,389,294**	**4,719,011**	**4,719,011**	**5,662,813**	**273,519**

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	80,378	106,039	96,453	(4,747,562)
49 - Direct Costs (COGS)	-	-		-	-
50 - Utilites	-	-		-	-
51 - Contract Fees & Svcs	-	21,780	21,780	26,136	26,136
52 - Other Expenditures	545,279	-		-	(545,279)
InterGovernment Fund Transfer In	-	-		-	-
TOTAL EXPENDITURES	**5,389,294**	**102,158**	**127,819**	**122,589**	**(5,266,705)**

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	309,871	109,989	109,989	131,986	(177,885)
39 - Internal Charges	9,637,796	153,722	153,722	184,466	(9,453,330)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**9,947,667**	**263,710**	**263,710**	**316,452**	**(9,631,215)**

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	373,440	373,440	448,128	187,562
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	116,599	116,599	139,918	(201,172)
52 - Other Expenditures	9,338,511	2,723,309	2,723,309	3,267,970	(6,070,541)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	**9,947,667**	**3,213,347**	**3,213,347**	**3,856,017**	**(6,091,650)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	231,731	95,536	95,536	114,643	(117,088)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**2,079,750**	**95,536**	**95,536**	**114,643**	**(1,965,107)**

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	-	110,866	-	133,039	133,039	Retiree Payouts
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	88,172	123,537	105,806	(178,444)	
52 - Other Expenditures	1,788,000	1,656,292	1,896,482	1,987,550	199,550	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**2,079,750**	**1,855,330**	**2,020,019**	**2,226,395**	**146,645**	

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	58,140	981	981	1,177	(56,963)
39 - Internal Charges	7,759,977	153,722	153,722	184,466	(7,575,511)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**7,818,117**	**154,703**	**154,703**	**185,644**	**(7,632,473)**

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	262,574	270,977	315,089	54,523	
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	28,427	28,427	34,112	(22,728)	
52 - Other Expenditures	7,500,711	1,047,189	1,047,189	1,256,627	(6,244,084)	Claims Settlement- Med
InterGovernment Fund Transfer In				-	-	
TOTAL EXPENDITURES	**7,818,117**	**1,338,190**	**1,346,593**	**1,605,828**	**(6,212,289)**	

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF OCTOBER 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	20,000	13,471	13,471	16,165	(3,835)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
TOTAL MEANS OF FINANCING	**49,800**	**13,471**	**13,471**	**16,165**	**(33,635)**

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	19,828	19,828	23,793	(26,007)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	**49,800**	**19,828**	**19,828**	**23,793**	**(26,007)**