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

Prepared 9/30/2026

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Monthly Operating Budget Status Report

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Executive Summary
As of September 30, 2026

Overview

As of this reporting date, approximately 75% of the fiscal year has been completed, with three months remaining. The Commission's overall financial position remains sound, with total revenue collections of $78.6 million against a budgeted $110.1 million, representing 71% of the annual budget. BREC expects to receive 103% of tax revenue based on the last five years collected.

RevenueCollectionAnalysis

Tax Revenue, the Commission's primary funding source at $86.2 million budgeted, has collected $66.4 million through the reporting period, representing 77% 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 $341,000 against a $5.0 million budget (7% collected), with full budget realization expected by fiscal year-end. Adjustment of Grant revenue in 2026 due to EA's FY 2025 grant revenue recognition FY 2026 Grant revenue recognition expected is $ 4M to $ 5M. Self-generated revenues demonstrate solid performance. Retail Sales Revenue has collected $910,000 (74% of $1.2 million budget), Food & Beverage Sales have collected $649,000 (67% of $967,000 budget), and Rental Revenue has collected $2.3 million (82% of $2.9 million budget) with projected year-end collections of $3.1 million, exceeding budget by 15%. Program Self-Generated Revenue stands at $6 million collected (75% 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 $1.8 million (32% of $5.9 million budget), with year-end projections at 42% of budget due to timing of certain revenue sources.

ExpenditureAnalysis

Total expenditures through September 30, 2026, amount to $64 million, representing 58% of the $110.1 million operating budget. Year-end expenditure estimates project $85.4 million, or 58% of budget. Personnel Services (Salaries, Wages, and Benefits) represent the largest expenditure categories, with Salaries and Wages at $23.7 million expended (72% of $33.0 million budget) and Employee Benefits at $11.1 million (71% of $15.6 million budget). Capital Outlay shows $6 million expended (20% of $29.6 million budget), with year-end projections at 20% due to the timing of capital project implementation. Contract Fees and Services have expended $14.5 million (117% 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.

operational categories are performing within expected parameters.

BREC
REVENUE COLLECTION ANALYSIS
FISCAL YEAR 2026
As of September 30,2026

NUMBER OF MONTHS REMAINING IN FY: 3
PERCENT OF FY COMPLETED: 75%

Revenue Category	FY 26 Budget	Actuals Collected as of 9/30/2026	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	66,438,982	88,742,340	2,584,728	77%	103%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	341,293	5,000,000	-	7%	100%
34 - Retail Sales Revenue	1,223,207	910,362	1,213,816	(9,391)	74%	99%
35 - Food&Beverage Sales	966,559	649,658	866,210	(100,349)	67%	90%
36 - Rental Revenue	2,888,800	2,383,023	3,177,363	288,563	82%	110%
37 -Program Self-Gen Reven	8,020,000	6,054,108	8,072,145	52,145	75%	101%
38 - Other Revenue	5,856,250	1,864,409	2,485,879	(3,370,371)	32%	42%
TOTAL	**110,112,428**	**78,641,835**	**109,557,754**	**(554,674)**	**71%**	**99%**

BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026

As of September 30,2026

NUMBER OF MONTHS REMAINING IN FY: 3
PERCENT OF FY COMPLETED: 75%

	FY 2025 Actual Collections	FY 2026 Existing Operating Budget (EOB)	Actuals Collected as of 9/30/2026	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	66,438,982	88,742,340	2,584,728	77%
32 - Licenses&Permits Rev			-	-	-	0%
33 - Grant Revenue	1,639,311	5,000,000	341,293	5,000,000	-	7%
34 - Retail Sales Revenue	1,307,693	1,223,207	910,362	1,213,816	(9,391)	74%
35 - Food&Beverage Sales	874,224	966,559	649,658	866,210	(100,349)	67%
36 - Rental Revenue	3,003,376	2,888,800	2,383,023	3,177,363	288,563	82%
37 - Program Self-Gen Reven	11,356,863	8,020,000	6,054,108	8,072,145	52,145	75%
38 - Other Revenue	6,004,341	5,856,250	1,864,409	2,485,879	(3,370,371)	32%
Total	**118,034,914**	**110,112,428**	**78,641,835**	**109,557,754**	**(554,674)**	**71%**
% Inc/(Dec) Actual Collections from PY				-		

	FY 2025 Expenditures	FY 2026 Existing Operating Budget (EOB)	Expenditures as of 9/30/2026	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	23,707,673	31,610,230	(1,408,475)	72%
42 - Employee Benefits	14,629,870	15,568,085	11,117,540	14,823,386	(744,699)	71%
43 - Retired Emp Benefits	258	580,000	20,504	27,338	(552,662)	4%
44 - Travel & Training	152,137	346,045	159,150	212,200	(133,845)	46%
45 - Dues & Subscriptions	162,526	122,005	46,395	61,860	(60,145)	38%
46 - Operating Supplies	2,769,642	3,404,320	2,337,248	3,116,331	(287,989)	69%
47 - Materials & Durables	2,902,427	2,613,005	2,269,436	3,025,915	412,910	87%
48 - Capital Outlay	19,810,569	29,607,632	6,011,498	8,015,331	(21,592,301)	20%
49 - Direct Costs(COGS)	1,557,723	1,240,502	956,352	1,275,136	34,634	77%
50 - Utilities	3,423,818	3,888,861	2,744,904	3,659,873	(228,988)	71%
51 - Contract Fees & Svcs	14,922,289	12,401,405	14,542,323	19,389,764	6,988,359	117%
52 - Othr Expenditures	18,486,275	7,321,863	182,377	243,169	(7,078,694)	2%
Total	**109,961,491**	**110,112,428**	**64,095,400**	**85,460,533**	**(24,651,895)**	**58%**
% Inc/(Dec) Expenditures from PY				***-22.28%***		
AGENCY/PROGRAM						
Administration	29,845,475	31,514,514	12,557,259	16,743,012	(14,771,502)	40%
Recreation	17,898,191	18,878,203	14,503,708	19,338,278	460,075	77%
Golf	7,051,076	8,198,200	5,894,963	7,859,951	(338,249)	72%
Zoo	7,803,567	8,381,079	5,943,870	7,925,160	(455,919)	71%
Park Operations	23,242,292	19,968,535	17,956,872	23,942,497	3,973,962	90%
Planning & Engineering	24,120,890	23,171,897	7,238,727	9,651,636	(13,520,261)	31%
Total Department	**109,961,491**	**110,112,428**	**64,095,400**	**85,460,533**	**(24,651,895)**	**58%**
Collections less Expenditures - i.e., expended authority (over)/under				***24,097,220***		

ATTACHMENT A

Expenditures By Program

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	25,064,277	25,064,277	33,419,036	6,624,772	
32 - Licenses & Permits Revenue	-	-	-	-	-	
33 - Grant Revenues	-	-	-	-	-	
34 - Retail Sales Revenue	-	-	-	-	-	
35 - Food & Beverages Sales	-	-	-	-	-	
36 - Rental Revenues	-	7,375	7,375	9,833	9,833	Facility Rental
37 - Program Self-Gen Reven	-	-	-	-	-	
38 - Other Revenues	4,720,250	1,151,995	1,158,245	1,535,993	(3,184,257)	
InterGovernment Fund Transfer In				-	-	
				-		
TOTAL MEANS OF FINANCING	**31,514,514**	**26,223,647**	**26,229,897**	**34,964,863**	**3,450,349**	

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	7,320,948	4,238,871	4,238,871	5,651,828	(1,669,120)	
42 - Employee Benefits	3,998,706	2,571,299	2,571,299	3,428,399	(570,307)	
43 - Retired Emp Benefits	580,000	20,504	20,504	27,338	(552,662)	
44 - Travel & Training	212,000	93,792	101,302	125,055	(86,945)	Travel and Registriation Fees
45 - Dues & Subscriptions	55,000	21,767	24,464	29,022	(25,978)	
			-	-		
46 - Operating Supplies	510,000	340,755	435,321	454,340	(55,660)	
47 - Materials & Durables	50,000	71,749	76,097	95,665	45,665	
48 - Capital Outlay	7,512,703	582,532	607,902	776,710	(6,735,993)	
49 - Direct Costs (COGS)	43,333	20,456	21,919	27,274	(16,059)	
50 - Utilites	573,164	301,945	301,945	402,594	(170,570)	
			-	-		
51 - Contract Fees & Svcs	4,246,785	4,194,701	5,042,097	5,592,934	1,346,149	
			-	-		
52 - Other Expenditures	6,411,875	98,889	99,123	131,853	(6,280,022)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**31,514,514**	**12,557,259**	**13,540,843**	**16,743,012**	**(14,771,502)**	

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

BREC Total Employees: 835

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	1,767,839	1,767,839	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	381,632	381,632	508,843	57,886
35 - Food & Beverages Sales	375,558	319,980	319,980	426,639	51,081
36 - Rental Revenues	1,359,871	1,180,913	1,180,913	1,574,550	214,679
37 - Program Self-Gen Reven	3,654,695	2,952,263	2,952,263	3,936,351	281,656
38 - Other Revenues	-	251	251	334	334
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**8,198,200**	**6,602,878**	**6,602,878**	**8,803,837**	**605,637**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	3,266,454	2,526,584	2,526,584	3,368,779	102,325	
42 - Employee Benefits	1,359,940	1,074,494	1,074,494	1,432,658	72,718	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	11,400	3,949	3,949	5,265	(6,135)	
45 - Dues & Subscriptions	5,992	5,967	5,967	7,956	1,964	
			-	-		
46 - Operating Supplies	412,214	282,297	339,928	376,397	(35,817)	
47 - Materials & Durables	544,875	434,103	611,340	578,804	33,929	
48 - Capital Outlay	249,760	219,615	525,383	292,820	43,060	Furniture and Equip
49 - Direct Costs (COGS)	563,000	497,857	671,822	663,809	100,809	Replenish of stock(seasonal)
50 - Utilites	350,703	203,102	203,606	270,803	(79,900)	
51 - Contract Fees & Svcs	1,419,927	646,996	951,605	862,661	(557,266)	
52 - Other Expenditures	13,935	-	1,284	-	(13,935)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**8,198,200**	**5,894,963**	**6,915,962**	**7,859,951**	**(338,249)**	

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

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	10,764,407	10,764,407	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	107,964	107,964	143,952	(172,748)
35 - Food & Beverages Sales	25,417	6,226	6,226	8,302	(17,115)
36 - Rental Revenues	1,315,224	1,050,460	1,050,460	1,400,613	85,389
				-	
37 - Program Self-Gen Reven	2,848,319	2,037,550	2,040,313	2,716,733	(131,586)
				-	
38 - Other Revenues	15,000	13,787	13,787	18,383	3,383
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**18,878,203**	**13,980,395**	**13,983,158**	**18,640,527**	**(237,676)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	9,174,048	6,704,889	6,704,889	8,939,852	(234,196)
42 - Employee Benefits	3,190,050	2,218,951	2,218,951	2,958,601	(231,449)
43 - Retired Emp Benefits	-	-	-	-	
44 - Travel & Training	57,840	33,008	33,008	44,010	(13,830)
45 - Dues & Subscriptions	19,387	10,639	15,347	14,186	(5,201)
				-	
46 - Operating Supplies	918,265	684,011	1,039,345	912,014	(6,251)
				-	
47 - Materials & Durables	426,633	165,269	266,131	220,358	(206,275)
48 - Capital Outlay	570,434	521,005	606,853	694,673	124,239
49 - Direct Costs (COGS)	209,500	87,968	211,805	117,291	(92,209)
				-	
50 - Utilites	2,084,324	1,654,480	1,715,739	2,205,974	121,650
				-	
51 - Contract Fees & Svcs	2,143,056	2,354,493	3,130,793	3,139,324	996,268
52 - Other Expenditures	84,666	68,995	80,747	91,994	7,328
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**18,878,203**	**14,503,708**	**16,023,606**	**19,338,278**	**460,075**

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

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	4,221,941	4,221,941	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	420,766	420,766	561,022	105,472
35 - Food & Beverages Sales	565,584	323,452	323,452	431,269	(134,315)
36 - Rental Revenues	213,705	144,275	144,275	192,366	(21,339)
37 - Program Self-Gen Reven	1,516,986	1,064,295	1,064,295	1,419,060	(97,926)
38 - Other Revenues	-	133	133	177	177
InterGovernment Fund Transfer In	-	-		-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	**8,381,079**	**6,174,861**	**6,174,861**	**8,233,148**	**(147,931)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	2,569,115	2,569,115	3,425,487	317,145
42 - Employee Benefits	1,535,889	1,107,117	1,107,117	1,476,156	(59,733)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	22,527	22,527	30,036	(12,269)
45 - Dues & Subscriptions	37,001	7,772	8,022	10,363	(26,638)
46 - Operating Supplies	577,091	429,791	669,966	573,054	(4,037)
47 - Materials & Durables	196,159	116,401	168,514	155,201	(40,958)
48 - Capital Outlay	685,636	157,587	196,957	210,116	(475,520)
49 - Direct Costs (COGS)	424,669	350,071	447,082	466,762	42,093
50 - Utilites	432,877	300,398	300,398	400,530	(32,347)
51 - Contract Fees & Svcs	986,935	871,206	1,233,517	1,161,609	174,674
52 - Other Expenditures	354,175	11,886	13,500	15,847	(338,328)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	**8,381,079**	**5,943,870**	**6,736,714**	**7,925,160**	**(455,919)**

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

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	14,532,046	14,532,046	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**	**14,532,046**	**14,532,046**	**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	6,115,861	6,115,861	8,154,481	810,569	
42 - Employee Benefits	4,106,500	3,437,470	3,437,470	4,583,293	476,793	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	5,000	-	-	-	(5,000)	
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)	
		-		-		
46 - Operating Supplies	856,750	557,725	657,051	743,634	(113,116)	
				-		
47 - Materials & Durables	1,320,338	1,472,735	3,010,781	1,963,646	643,308	Transfers from P&E
48 - Capital Outlay	2,919,702	864,445	1,289,856	1,152,593	(1,767,109)	
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	412,793	261,191	321,125	348,255	(64,538)	
51 - Contract Fees & Svcs	2,994,703	5,247,446	6,263,260	6,996,594	4,001,891	Increased use of Westaff, Hazardous tree removal, playground replacements and Deffered and emergency mainteance
52 - Other Expenditures	7,212	-	-	-	(7,212)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**19,968,535**	**17,956,872**	**21,095,404**	**23,942,497**	**3,973,962**	

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

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	10,088,473	10,088,473	13,451,297	(3,604,600)	
32 - Licenses & Permits Revenue	-	-	-	-	-	
33 - Grant Revenues	4,995,000	341,293	341,293	455,057	(4,539,943)	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	467,230	467,230	622,974	(498,026)	
InterGovernment Fund Transfer In	-	-	-	-	-	
Carryforward	-	-		-	-	
TOTAL MEANS OF FINANCING	**23,171,897**	**10,896,996**	**10,896,996**	**14,529,328**	**(8,642,569)**	

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	2,805,000	1,552,352	1,552,352	2,328,529	(476,471)	
42 - Employee Benefits	1,377,000	708,210	708,210	1,062,314	(314,686)	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	17,500	5,875	5,875	8,813	(8,687)	
45 - Dues & Subscriptions	3,000	250	250	375	(2,625)	
46 - Operating Supplies	130,000	42,669	50,021	64,004	(65,997)	
47 - Materials & Durables	75,000	9,180	15,024	13,771	(61,229)	
				-		
48 - Capital Outlay	17,669,397	3,666,314	6,178,717	5,499,472	(12,169,925)	2025 Audit Adjustment
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	35,000	23,788	25,823	35,682	682	
				-		
51 - Contract Fees & Svcs	610,000	1,227,481	1,440,713	1,841,222	1,231,222	GL Adjustments
52 - Other Expenditures	450,000	2,607	4,045	3,910	(446,090)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**23,171,897**	**7,238,727**	**9,981,031**	**10,858,090**	**(12,313,807)**	

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 SEPTEMBER 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	59,446,748	59,446,748	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	275,000	-	366,667	361,667
34 - Retail Sales Revenue	1,223,207	910,362	910,362	1,213,816	(9,391)
35 - Food & Beverages Sales	966,559	649,658	649,658	866,210	(100,349)
36 - Rental Revenues	2,888,800	2,383,023	2,383,023	3,177,363	288,563
37 - Program Self-Gen Reven	8,020,000	6,054,108	6,056,739	8,072,145	52,145
38 - Other Revenues	4,224,408	1,173,277	1,179,527	1,564,369	(2,660,039)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**71,897,643**	**70,892,176**	**70,626,056**	**94,522,901**	**22,625,258**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	22,254,835	22,254,835	29,673,113	(540,592)
42 - Employee Benefits	14,191,085	10,467,728	10,467,728	13,956,970	(234,115)
43 - Retired Emp Benefits	580,000	20,504	20,504	27,338	(552,662)
44 - Travel & Training	328,545	153,275	160,785	204,367	(124,178)
45 - Dues & Subscriptions	119,005	46,145	53,550	61,527	(57,478)
46 - Operating Supplies	3,274,320	2,294,647	3,141,680	3,059,529	(214,791)
47 - Materials & Durables	1,338,005	1,142,981	1,631,533	1,523,975	185,970
48 - Capital Outlay	6,183,514	1,351,655	1,514,387	1,802,207	(4,381,307)
49 - Direct Costs (COGS)	1,240,502	956,352	1,352,628	1,275,136	34,634
50 - Utilites	1,603,861	2,677,288	2,798,985	3,569,718	1,965,857
51 - Contract Fees & Svcs	7,034,359	9,534,267	11,790,655	12,712,356	5,677,997
52 - Other Expenditures	5,790,742	153,646	168,296	204,862	(5,585,880)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	**71,897,643**	**51,053,324**	**55,355,565**	**68,071,098**	**(3,826,545)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	-	-	-	(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	1,117,275	2,501,329	1,489,700	289,700
48 - Capital Outlay	6,300,000	1,083,519	1,853,583	1,444,692	(4,855,308)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	2,250,000	43,828	43,828	58,438	(2,191,562)
51 - Contract Fees & Svcs	4,757,046	3,854,868	4,932,662	5,139,824	382,778
52 - Other Expenditures	25,000	27,413	27,413	36,551	11,551
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	**14,532,046**	**6,126,904**	**9,358,815**	**8,169,205**	**(6,362,841)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	10,088,473	10,088,473	15,132,709	2,920,827
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	66,293	66,293	99,439	(4,895,561)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	272,759	272,759	409,138	(166,583)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**17,782,603**	**10,427,524**	**10,427,524**	**15,641,287**	**(2,141,316)**

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance	
41 - Salaries and Wages	2,805,000	1,452,838	1,452,841	1,937,117	(867,883)	
42 - Employee Benefits	1,377,000	649,812	649,812	866,416	(510,584)	
43 - Retired Emp Benefits	-	-	-	-	-	
44 - Travel & Training	17,500	5,875	5,875	7,834	(9,666)	
45 - Dues & Subscriptions	3,000	250	250	333	(2,667)	
46 - Operating Supplies	130,000	42,601	50,895	56,802	(73,198)	
47 - Materials & Durables	75,000	9,180	23,074	12,241	(62,759)	
48 - Capital Outlay	12,280,103	3,569,832	6,095,290	4,759,776	(7,520,327)	2025 Audit Adjustment
49 - Direct Costs (COGS)	-	-	-	-	-	
50 - Utilites	35,000	21,954	23,990	29,273	(5,727)	
51 - Contract Fees & Svcs	610,000	1,131,408	1,307,424	1,508,544	898,544	
52 - Other Expenditures	450,000	2,607	2,607	3,476	(446,524)	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**17,782,603**	**6,886,358**	**9,612,057**	**9,181,811**	**(8,600,792)**	

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	14,532,046	14,532,046	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	127,480	127,480	169,974	(340,868)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	**19,886,903**	**14,659,526**	**14,659,526**	**19,546,035**	**(340,868)**

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	2,152,896	(17,734,007)
InterGovernment Fund Transfer In	-	-	-	-	-
				-	-
TOTAL EXPENDITURES	**19,886,903**	**1,614,672**	**1,614,672**	**2,152,896**	**(17,734,007)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	194,471	194,471	259,295	(285,984)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	6,000,000	1,155,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**5,389,294**	**4,694,472**	**4,694,472**	**6,259,295**	**870,001**

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	99,228	107,170	(4,736,845)
49 - Direct Costs (COGS)	-	-		-	-
50 - Utilites	-	-		-	-
51 - Contract Fees & Svcs	-	21,780	26,136	29,040	29,040
52 - Other Expenditures	545,279	-		-	(545,279)
InterGovernment Fund Transfer In	-	-		-	-
TOTAL EXPENDITURES	**5,389,294**	**102,158**	**125,364**	**136,210**	**(5,253,084)**

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	103,532	103,532	138,199	(171,672)
39 - Internal Charges	9,637,796	135,470	135,470	203,205	(9,434,591)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**9,947,667**	**239,002**	**239,002**	**341,404**	**(9,606,263)**

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	373,271	373,271	541,429	280,863
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	132,199	132,199	181,003	(160,087)
52 - Other Expenditures	9,338,511	2,318,963	2,318,963	3,215,061	(6,123,450)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	**9,947,667**	**2,824,433**	**2,824,433**	**3,937,493**	**(6,010,174)**

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	90,501	90,501	120,667	(111,064)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**2,079,750**	**90,501**	**90,501**	**120,667**	**(1,959,083)**

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	-	147,821	147,821	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	103,772	145,437	138,362	(145,888)	
52 - Other Expenditures	1,788,000	1,560,475	1,804,688	2,080,633	292,633	
InterGovernment Fund Transfer In						
TOTAL EXPENDITURES	**2,079,750**	**1,775,113**	**1,950,125**	**2,366,817**	**287,067**	

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	938	938	1,407	(56,733)
39 - Internal Charges	7,759,977	135,470	135,470	203,205	(7,556,772)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	**7,818,117**	**136,408**	**136,408**	**204,612**	**(7,613,505)**

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	262,405	266,806	393,608	133,042	
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	42,641	(14,200)	
52 - Other Expenditures	7,500,711	738,661	738,661	1,107,991	(6,392,720)	Claims Settlement- Med
InterGovernment Fund Transfer In				-	-	
TOTAL EXPENDITURES	**7,818,117**	**1,029,493**	**1,033,894**	**1,544,239**	**(6,273,878)**	

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF SEPTEMBER 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	12,093	12,093	16,124	(3,876)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
TOTAL MEANS OF FINANCING	**49,800**	**12,093**	**12,093**	**16,124**	**(33,676)**

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	26,437	(23,363)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	**49,800**	**19,828**	**19,828**	**26,437**	**(23,363)**