

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

Prepared 8/31/2026

DRAFT 9.16.26

TABLE OF CONTENTS

Monthly Operating Budget Status Report

	PAGE
Executive Summary.....	1
Revenue Collection Analysis.....	2
Expenditure Analysis.....	3
Summary Analysis by Program and Fund:	
Attachment A: Expenditures by Program	
Attachment B: Expenditures by Fund	
Attachment C: Expenditures by Internal Services Fund	

Executive Summary

As of August 31, 2026

Overview

As of this reporting date, approximately 67% of the fiscal year has been completed, with four months remaining. The Commission's overall financial position remains sound, with total revenue collections of \$74.1 million against a budgeted \$110.1 million, representing 67% of the annual budget. BREC expects to receive 103% of tax revenue based on the last five years collected. Total ad valorem tax collected YTD is \$83,338,494.69.

Revenue Collection Analysis

Tax Revenue, the Commission's primary funding source at \$86.2 million budgeted, has collected \$59.5 million through the reporting period, representing 69% 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 \$3.8 million against a \$5.0 million budget (78% collected), with full budget realization expected by fiscal year-end. The following Grants consist of Scotlandville Parkway to Downtown Baton rouge Trail (Phase 1).

Retail Sales Revenue has collected \$800,000 (65% of \$1.2 million budget), Food & Beverage Sales have collected \$566,000 (59% of \$967,000 budget), and Rental Revenue has collected \$2 million (72% of \$2.9 million budget) with projected year-end collections of \$3 million, exceeding budget by 15%. Program Self-Generated Revenue stands at \$5.4 million collected (68% 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 \$1.7 million (29% of \$5.9 million budget), with year-end projections at 44% of budget due to timing of certain revenue sources.

Expenditure Analysis

Total expenditures through August 31, 2026, amount to \$56.5 million, representing 51% of the \$110.1 million operating budget. Year-end expenditure estimates project \$84.8 million, or 88% of budget. Personnel Services (Salaries, Wages, and Benefits) represent the largest expenditure categories, with Salaries and Wages at \$20 million expended (61% of \$33.0 million budget) and Employee Benefits at \$9.5 million (61% of \$15.6 million budget). Capital Outlay shows \$6.5 million expended (22% of \$29.6 million budget), with year-end projections at 35% due to the timing of capital project implementation. Contract Fees and Services have expended \$12.5 million (102% 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 August 31,2026

NUMBER OF MONTHS REMAINING IN FY: 4
 PERCENT OF FY COMPLETED: 67%

Revenue Category	FY 26 Budget	Actuals Collected as of 8/31/2026	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	59,593,836	88,742,340	2,584,728	69%	103%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	3,898,223	5,000,000	-	78%	100%
34 - Retail Sales Revenue	1,223,207	800,435	1,200,652	(22,555)	65%	98%
35 - Food&Beverage Sales	966,559	566,835	850,252	(116,307)	59%	88%
36 - Rental Revenue	2,888,800	2,086,251	3,129,377	240,577	72%	108%
37 -Program Self-Gen Reven	8,020,000	5,444,616	8,166,925	146,925	68%	102%
38 - Other Revenue	5,856,250	1,713,907	2,570,861	(3,285,389)	29%	44%
TOTAL	110,112,428	74,104,103	109,660,407	(452,021)	67%	100%

BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026

As of August 31,2026

NUMBER OF MONTHS REMAINING IN FY: 4
 PERCENT OF FY COMPLETED: 67%

	FY 2026		Actuals Collected as of 8/31/2026	Estimated Amount To Be collected by Year End	Variance Over/(Under) Budget	% Collected by MOF as Compared to Budget
	FY 2025 Actual	Existing				
	Collections	Budget (EOB)				
MEANS OF FINANCING (MOF):						
31 - Tax Revenue	93,849,106	86,157,612	59,593,836	88,742,340	2,584,728	69%
32 - Licenses&Permits Rev			-	-	-	0%
33 - Grant Revenue	1,639,311	5,000,000	3,898,223	5,000,000	-	78%
34 - Retail Sales Revenue	1,307,693	1,223,207	800,435	1,200,652	(22,555)	65%
35 - Food&Beverage Sales	874,224	966,559	566,835	850,252	(116,307)	59%
36 - Rental Revenue	3,003,376	2,888,800	2,086,251	3,129,377	240,577	72%
37 - Program Self-Gen Reven	11,356,863	8,020,000	5,444,616	8,166,925	146,925	68%
38 - Other Revenue	6,004,341	5,856,250	1,713,907	2,570,861	(3,285,389)	29%
Total	118,034,914	110,112,428	74,104,103	109,660,407	(452,021)	67%
<i>% Inc/(Dec) Actual Collections from PY</i>				-		

	FY 2026		Expenditures as of 8/31/2026	Year End Estimate EXPENDITURES	Variance Over/(Under) Budget	% YTD Exp Compared to Budget
	FY 2025	Existing				
	Expenditures	Budget (EOB)				
EXPENDITURES:						
DEPARTMENT						
41 - Salaries and Wages	31,143,957	33,018,705	20,089,627	30,134,440	(2,884,265)	61%
42 - Employee Benefits	14,629,870	15,568,085	9,518,333	14,277,500	(1,290,585)	61%
43 - Retired Emp Benefits	258	580,000	20,504	30,756	(549,244)	4%
44 - Travel & Training	152,137	346,045	120,768	181,153	(164,892)	35%
45 - Dues & Subscriptions	162,526	122,005	45,225	67,838	(54,167)	37%
46 - Operating Supplies	2,769,642	3,404,320	2,123,481	3,185,222	(219,098)	62%
47 - Materials & Durables	2,902,427	2,613,005	2,033,033	3,049,549	436,544	78%
48 - Capital Outlay	19,810,569	29,607,632	6,555,305	9,832,958	(19,774,675)	22%
49 - Direct Costs(COGS)	1,557,723	1,240,502	876,126	1,314,189	73,687	71%
50 - Utilities	3,423,818	3,888,861	2,454,437	3,681,655	(207,206)	63%
51 - Contract Fees & Svcs	14,922,289	12,401,405	12,592,738	18,889,107	6,487,702	102%
52 - Othr Expenditures	18,486,275	7,321,863	152,523	228,785	(7,093,078)	2%
Total	109,961,491	110,112,428	56,582,101	84,873,152	(25,239,276)	51%
<i>% Inc/(Dec) Expenditures from PY</i>				-22.82%		

AGENCY/PROGRAM						
Administration	29,845,475	31,514,514	10,838,415	16,257,622	(15,256,892)	34%
Recreation	17,898,191	18,878,203	12,684,538	19,026,807	148,604	67%
Golf	7,051,076	8,198,200	5,036,501	7,554,752	(643,448)	61%
Zoo	7,803,567	8,381,079	5,238,589	7,857,883	(523,196)	63%
Park Operations	23,242,292	19,968,535	15,232,502	22,848,754	2,880,219	76%
Planning & Engineering	24,120,890	23,171,897	7,551,556	11,327,334	(11,844,563)	33%
Total Department	109,961,491	110,112,428	56,582,101	84,873,152	(25,239,276)	51%

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

24,787,255

ATTACHMENT A

Expenditures By Program

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	22,816,320	22,816,320	34,224,480	7,430,216
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	7,375	7,375	11,063	11,063
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	4,720,250	1,071,398	1,077,648	1,607,098	(3,113,152)
InterGovernment Fund Transfer In				-	-
				-	-
TOTAL MEANS OF FINANCING	31,514,514	23,895,093	23,901,343	35,842,640	4,328,126

Facility Rental

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	7,320,948	3,524,428	3,524,428	5,286,642	(2,034,306)
42 - Employee Benefits	3,998,706	2,130,928	2,130,928	3,196,391	(802,315)
43 - Retired Emp Benefits	580,000	20,504	20,504	30,756	(549,244)
44 - Travel & Training	212,000	66,912	68,907	100,368	(111,632)
45 - Dues & Subscriptions	55,000	21,701	22,978	32,551	(22,449)
			-	-	-
46 - Operating Supplies	510,000	314,391	351,766	471,586	(38,414)
47 - Materials & Durables	50,000	66,305	68,422	99,457	49,457
48 - Capital Outlay	7,512,703	570,493	572,325	855,740	(6,656,963)
49 - Direct Costs (COGS)	43,333	20,456	21,705	30,683	(12,650)
50 - Utilities	573,164	272,233	272,233	408,349	(164,815)
			-	-	-
51 - Contract Fees & Svcs	4,246,785	3,729,887	4,396,902	5,594,830	1,348,045
			-	-	-
52 - Other Expenditures	6,411,875	100,179	100,412	150,268	(6,261,607)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	31,514,514	10,838,415	11,551,507	16,257,622	(15,256,892)

Authorized Positions

Full-time
Part-time
Seasonal

Total:

BREC Total Employees:

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	1,571,413	1,571,413	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	330,354	330,354	495,531	44,574
35 - Food & Beverages Sales	375,558	277,625	277,625	416,437	40,879
36 - Rental Revenues	1,359,871	1,019,583	1,019,583	1,529,375	169,504
37 - Program Self-Gen Reven	3,654,695	2,574,139	2,574,139	3,861,209	206,514
38 - Other Revenues	-	202	202	303	303
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,198,200	5,773,316	5,773,316	8,659,974	461,774

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,266,454	2,141,430	2,141,430	3,212,145	(54,309)
42 - Employee Benefits	1,359,940	914,494	914,494	1,371,741	11,801
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	3,512	3,512	5,267	(6,133)
45 - Dues & Subscriptions	5,992	5,967	5,967	8,951	2,959
				-	
46 - Operating Supplies	412,214	270,678	301,068	406,016	(6,198)
47 - Materials & Durables	544,875	373,717	525,397	560,576	15,701
48 - Capital Outlay	249,760	185,240	246,304	277,860	28,100
49 - Direct Costs (COGS)	563,000	447,543	586,582	671,315	108,315
50 - Utilities	350,703	179,405	179,909	269,107	(81,596)
51 - Contract Fees & Svcs	1,419,927	514,516	908,705	771,774	(648,153)
52 - Other Expenditures	13,935	-	1,284	-	(13,935)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	8,198,200	5,036,501	5,814,651	7,554,752	(643,448)

Authorized Positions

Full-time

Part-time

Seasonal

Total

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	9,568,362	9,568,362	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	98,812	98,812	148,217	(168,483)
35 - Food & Beverages Sales	25,417	6,210	6,210	9,315	(16,102)
36 - Rental Revenues	1,315,224	948,299	948,299	1,422,449	107,225
				-	
37 - Program Self-Gen Reven	2,848,319	1,934,214	1,936,976	2,901,321	53,002
				-	
38 - Other Revenues	15,000	8,705	8,705	13,058	(1,942)
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	18,878,203	12,564,602	12,567,364	18,846,903	(31,300)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	9,174,048	5,824,860	5,824,860	8,737,290	(436,758)
42 - Employee Benefits	3,190,050	1,890,003	1,890,003	2,835,005	(355,045)
43 - Retired Emp Benefits	-	-	-	-	
44 - Travel & Training	57,840	28,754	28,754	43,131	(14,709)
45 - Dues & Subscriptions	19,387	10,295	14,166	15,442	(3,945)
				-	
46 - Operating Supplies	918,265	637,850	842,758	956,775	38,510
				-	
47 - Materials & Durables	426,633	144,708	185,600	217,062	(209,571)
48 - Capital Outlay	570,434	498,723	512,951	748,084	177,650
49 - Direct Costs (COGS)	209,500	68,401	133,555	102,601	(106,899)
				-	
50 - Utilities	2,084,324	1,470,730	1,532,211	2,206,095	121,771
				-	
51 - Contract Fees & Svcs	2,143,056	2,069,293	2,560,306	3,103,940	960,884
52 - Other Expenditures	84,666	40,921	41,003	61,381	(23,285)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	18,878,203	12,684,538	13,566,167	19,026,807	148,604

Authorized Positions

Full-time

Part-time

Seasonal

Total:

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	3,752,836	3,752,836	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	371,269	371,269	556,904	101,354
35 - Food & Beverages Sales	565,584	283,000	283,000	424,500	(141,084)
36 - Rental Revenues	213,705	110,994	110,994	166,491	(47,214)
37 - Program Self-Gen Reven	1,516,986	936,263	936,263	1,404,395	(112,591)
38 - Other Revenues	-	79	79	118	118
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,381,079	5,454,442	5,454,442	8,181,662	(199,417)
EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	3,108,342	2,123,400	2,123,400	3,185,100	76,758
42 - Employee Benefits	1,535,889	1,038,367	1,038,367	1,557,550	21,661
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	16,831	16,831	25,246	(17,059)
45 - Dues & Subscriptions	37,001	7,013	7,263	10,519	(26,482)
46 - Operating Supplies	577,091	366,313	607,498	549,469	(27,622)
47 - Materials & Durables	196,159	108,746	158,557	163,119	(33,040)
48 - Capital Outlay	685,636	147,294	191,291	220,940	(464,696)
49 - Direct Costs (COGS)	424,669	339,726	429,528	509,590	84,921
50 - Utilites	432,877	270,093	270,093	405,140	(27,737)
51 - Contract Fees & Svcs	986,935	810,502	1,191,393	1,215,752	228,817
52 - Other Expenditures	354,175	10,305	12,149	15,457	(338,718)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	8,381,079	5,238,589	6,046,369	7,857,883	(523,196)

Authorized Positions

Full-time

Part-time

Seasonal

Total:

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	12,917,374	12,917,374	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	12,917,374	12,917,374	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	5,085,075	5,085,075	7,627,613	283,701
42 - Employee Benefits	4,106,500	2,922,515	2,922,515	4,383,772	277,272
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	-	-	(5,000)
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)
	-	-	-	-	-
46 - Operating Supplies	856,750	492,693	571,672	739,039	(117,711)
	-	-	-	-	-
47 - Materials & Durables	1,320,338	1,331,668	2,461,842	1,997,503	677,165
48 - Capital Outlay	2,919,702	783,422	793,846	1,175,134	(1,744,568)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	241,319	290,934	361,979	(50,814)
	-	-	-	-	-
51 - Contract Fees & Svcs	2,994,703	4,375,810	5,287,453	6,563,715	3,569,012
52 - Other Expenditures	7,212	-	-	-	(7,212)
InterGovernment Fund Transfer In	-	-	-	-	-
	-	-	-	-	-
TOTAL EXPENDITURES	19,968,535	15,232,502	17,413,336	22,848,754	2,880,219

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

Authorized Positions

Full-time

Part-time

Seasonal

Union

Total:

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	8,967,531	8,967,531	13,451,297	(3,604,600)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	3,898,223	3,898,223	5,847,334	852,334
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	1,121,000	413,526	413,526	620,289	(500,711)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	23,171,897	13,279,279	13,279,279	19,918,919	(3,252,978)

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,390,434	1,390,434	2,085,651	(719,349)
42 - Employee Benefits	1,377,000	622,026	622,026	933,040	(443,960)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,760	4,760	7,140	(10,360)
45 - Dues & Subscriptions	3,000	250	250	375	(2,625)
46 - Operating Supplies	130,000	41,557	48,909	62,336	(67,664)
47 - Materials & Durables	75,000	7,888	13,732	11,832	(63,168)
				-	
48 - Capital Outlay	17,669,397	4,370,133	6,882,536	6,555,199	(11,114,198)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	35,000	20,657	22,693	30,986	(4,014)
				-	
51 - Contract Fees & Svcs	610,000	1,092,731	1,305,963	1,639,096	1,029,096
52 - Other Expenditures	450,000	1,119	2,557	1,678	(448,322)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	23,171,897	7,551,556	10,293,860	11,327,334	(11,844,563)

Construct
ion
Expense/
Project
Planning

Authorized Positions

Full-time

Part-time

Union

Total:

ATTACHMENT B

Expenditures By Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	52,841,554	52,841,554	79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	275,000	-	412,500	407,500
34 - Retail Sales Revenue	1,223,207	800,435	800,435	1,200,652	(22,555)
35 - Food & Beverages Sales	966,559	566,835	566,835	850,252	(116,307)
36 - Rental Revenues	2,888,800	2,086,251	2,086,251	3,129,377	240,577
37 - Program Self-Gen Reven	8,020,000	5,444,616	5,447,379	8,166,925	146,925
38 - Other Revenues	4,224,408	1,087,496	1,093,746	1,631,244	(2,593,164)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	71,897,643	63,102,187	62,836,199	94,653,280	22,755,637

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	30,213,705	18,784,877	18,784,877	28,177,315	(2,036,390)
42 - Employee Benefits	14,191,085	8,947,061	8,947,061	13,420,591	(770,494)
43 - Retired Emp Benefits	580,000	20,504	20,504	30,756	(549,244)
44 - Travel & Training	328,545	116,008	118,003	174,013	(154,532)
45 - Dues & Subscriptions	119,005	44,975	49,873	67,463	(51,542)
46 - Operating Supplies	3,274,320	2,081,992	2,599,754	3,122,988	(151,332)
47 - Materials & Durables	1,338,005	1,032,063	1,400,308	1,548,094	210,089
48 - Capital Outlay	6,183,514	1,302,176	1,302,712	1,953,265	(4,230,249)
49 - Direct Costs (COGS)	1,240,502	876,126	1,171,369	1,314,189	73,687
50 - Utilities	1,603,861	2,391,682	2,503,283	3,587,523	1,983,662
51 - Contract Fees & Svcs	7,034,359	8,295,206	10,348,544	12,442,808	5,408,449
52 - Other Expenditures	5,790,742	151,405	154,381	227,107	(5,563,635)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	71,897,643	44,044,074	47,400,668	66,066,112	(5,831,531)

Increase
due to
increased
summer
electricity
cost

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	-	-	-	-
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	993,082	1,999,510	1,489,623	289,623
48 - Capital Outlay	6,300,000	972,991	1,146,541	1,459,486	(4,840,514)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	2,250,000	42,097	42,097	63,146	(2,186,854)
51 - Contract Fees & Svcs	4,757,046	3,268,216	4,089,745	4,902,324	145,278
52 - Other Expenditures	25,000	-	-	-	(25,000)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	14,532,046	5,276,386	7,277,894	7,914,579	(6,617,467)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	8,967,531	8,967,531	13,451,297	1,239,415
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	3,623,223	3,623,223	5,434,834	439,834
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	575,721	242,095	242,095	363,143	(212,578)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	17,782,603	12,832,849	12,832,849	19,249,273	1,466,670

EXPENDITURES	Current Budget	Actual Expenditures	Actuals (Includes Encumbered)	FY 2026 Estimate at Year End	Variance
41 - Salaries and Wages	2,805,000	1,304,750	1,304,753	1,957,125	(847,875)
42 - Employee Benefits	1,377,000	571,272	571,272	856,908	(520,092)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	4,760	4,760	7,140	(10,360)
45 - Dues & Subscriptions	3,000	250	250	375	(2,625)
46 - Operating Supplies	130,000	41,489	49,167	62,234	(67,766)
47 - Materials & Durables	75,000	7,888	13,732	11,832	(63,168)
48 - Capital Outlay	12,280,103	4,275,159	6,725,003	6,412,738	(5,867,365)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	35,000	20,657	22,693	30,986	(4,014)
51 - Contract Fees & Svcs	610,000	1,007,536	1,190,652	1,511,304	901,304
52 - Other Expenditures	450,000	1,119	2,557	1,678	(448,322)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	17,782,603	7,234,881	9,884,837	10,852,322	(6,930,281)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	12,917,374	12,917,374	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	125,343	125,343	188,015	(322,827)
InterGovernment Fund Transfer In	-	-	-	-	-
					-
TOTAL MEANS OF FINANCING	19,886,903	13,042,717	13,042,717	19,564,076	(322,827)

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	2,422,008	(17,464,895)
InterGovernment Fund Transfer In	-	-	-	-	-
				-	-
TOTAL EXPENDITURES	19,886,903	1,614,672	1,614,672	2,422,008	(17,464,895)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	171,431	171,431	257,146	(288,133)
InterGovernment Fund Transfer In	4,844,015	4,500,000	4,500,000	6,750,000	1,905,985
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	5,389,294	4,671,431	4,671,431	7,007,146	1,617,852

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	78,870	99,228	118,304	(4,725,711)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	21,780	26,136	32,670	32,670
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	5,389,294	100,650	125,364	150,974	(5,238,320)

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	94,653	94,653	141,979	(167,892)
39 - Internal Charges	9,637,796	119,130	119,130	178,696	(9,459,100)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	9,947,667	213,783	213,783	320,675	(9,626,992)

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	330,664	330,664	495,996	235,430
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	99,655	99,655	149,483	(191,607)
52 - Other Expenditures	9,338,511	5,158,570	5,158,570	7,737,854	(1,600,657)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	9,947,667	5,588,889	5,588,889	8,383,334	(1,564,333)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	83,059	83,059	124,589	(107,142)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	2,079,750	83,059	83,059	124,589	(1,955,161)

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	-	166,299	166,299
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	71,228	80,882	106,843	(177,407)
52 - Other Expenditures	1,788,000	1,314,400	1,554,278	1,971,600	183,600
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	2,079,750	1,496,494	1,635,160	2,244,742	164,992

Retiree Payouts

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	822	822	1,233	(56,907)
39 - Internal Charges	7,759,977	119,130	119,130	178,696	(7,581,281)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,818,117	119,952	119,952	179,928	(7,638,189)

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	219,798	224,199	329,697	69,131
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	28,427	28,427	42,641	(14,200)
52 - Other Expenditures	7,500,711	3,824,342	3,824,342	5,736,513	(1,764,198)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	7,818,117	4,072,567	4,076,968	6,108,851	(1,709,266)

BREC CONSOLIDATED STATEMENT
EXPENDITURES BY FUND
FY 26 EXPENDITURES ANALYSIS AS OF AUGUST 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	10,772	10,772	16,158	(3,842)
39 - Internal Charges	29,800	-	-	-	(29,800)
InterGovernment Fund Transfer In				-	
TOTAL MEANS OF FINANCING	49,800	10,772	10,772	16,158	(33,642)

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	19,828	19,828	29,741	(20,059)
InterGovernment Fund Transfer In				-	
				-	
TOTAL EXPENDITURES	49,800	19,828	19,828	29,741	(20,059)