



Recreation & Park Commission for the Parish of East Baton Rouge

2026

ADOPTED ANNUAL BUDGET

For the Fiscal Year January 1, 2026 – December 31, 2026

FINAL - ADOPTED

BREC

PREPARED BY

Rhonda Williams, Director of Finance

+

Department Directors + Managers + Supervisors

Submitted to the Commission November 30, 2025

Approved by the Commission December 17, 2025

APPROVED





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Message from the Superintendent

Dear East Baton Rouge Parish Commissioners, Neighbors, and All You Amazing Taxpayers,



As we follow BREC's mission to enrich lives through parks, recreation, and nature, I am excited to present our 2026 budget. It is a fun, clear plan that turns your tax dollars into awesome parks, trails, sports, and outdoor experiences that make our whole parish healthier and happier.

This budget follows Louisiana law and our Imagine Your Parks III roadmap, built on health and wellness, opportunities for all, and conservation. It delivers upgrades across the parish—from Zachary to St. George—so everyone can enjoy what BREC has to offer.

We're stretching every dollar to give you:

- Stronger bodies and sharper minds
- Cleaner air and greener neighborhoods
- Safer communities
- More visitors and local jobs

Great news: revenues from taxes, user fees, self-generated and unfunded balance fully fund the plan. Since 2022, visitation and participation are up almost 30%, keeping the momentum going!

A few recent wins:

- Finalizing Imagine Your Parks 3 – laying the foundation for the next 10 years with capital project recommendations that will shape our future parks
- Streamlining HR processes so we can attract and keep the best team possible
- Pinpointing exactly what operations & maintenance dollars we need to keep every park shining
- Creating a brand-new Commission governance structure for even better decision-making
- Launching our new Security Operations Center – keeping our parks safer than ever
- Identifying obsolete properties and putting together a smart plan to sell or repurpose them (more room for what our community actually wants!)
- Rolling out the Rapid Response Ticketing System – fixing things faster and making you smile sooner
- Completing a full staff realignment across the board – putting the right people in the right spots to serve you better

We are wrapping up the 2024 audit fast, realigning staff, improving response times with our new Rapid Response system, and creating better workspaces so our team can serve you.

Looking ahead to 2026: we're finishing our 10-Year Master Plan based on your surveys, town halls, and coffee chats. It will guide the next decade of projects and set us up to renew the operations & maintenance millage in 2026. Your ideas keep us going—please keep them coming!

This isn't a budget that sits on a shelf. We track every dollar monthly in public meetings and stay 100% transparent and compliant.

So, take a look, dream about your next park day, and know every cent is working hard to make East Baton Rouge Parish the best place to live, play, and grow. Let's make 2026 our best year yet—together!

With gratitude,

Janet Simmons, Interim Superintendent



ABOUT BREC

BREC is a political subdivision of the State of Louisiana created to develop and administer park areas and recreational facilities.

Our Mission

It is BREC's mission to enrich lives through parks, recreation, and nature.

Our Vision

BREC's vision is to provide an extraordinary system of parks, open spaces, and facilities that engages the Parish's unique natural and cultural landscape to enrich Parish life by providing diverse and memorable recreation experiences.

Our Values

BREC's Values reflect the community's expectations and define the way in which it works to fulfill its mission and turn its vision into reality. BREC strives to integrate the following values into all it does:

Excellence: striving to provide high quality, state of the art experiences;

Service: attending to patrons' needs in a courteous, timely fashion;

Engagement: regularly seeking feedback and direction from the community;

Equity: delivering comparable experiences across the parish;

Integrity: being honest, fair, and objective;

Professionalism: employing skill, good judgement, and politeness;

Collaboration: working with community partners to achieve mutual goals;

Fiscal Responsibility: using taxpayer dollars as efficiently as possible;

Safety: ensuring that park, program, and facility users feel free from harm;

Sustainability: serving as responsible stewards of the environment.

Our Inventory

BREC has 176 parks encompassed within 6573 park acres with a unique mix of facilities, mirroring the history and rich natural resources in south Louisiana. This includes 56 recreational centers, 119 playgrounds, 76.4 miles of park trails, 9.75 miles of greenways, 5 miles of 26.5 miles of primitive trails, 6 community gardens, and 3 native pollinator gardens. Our inventory includes a variety of community parks that provide diverse outlets of recreation for the vast multitude of citizens of East Baton Rouge Parish encompassing almost every sport imaginable including archery, baseball, basketball, bocce ball, boxing, canoeing and kayaking, cricket, croquet, fishing, football, golf, horse riding, pickleball, soccer, surfing, swimming, tennis, and volleyball. BREC also provides a variety of special interest facilities including a state-of-the-art observatory, botanical garden, swamp nature center located in the urban core, performing arts theatre and cultural center, zoo, golf courses throughout the parish, an arboretum, air gun range, art gallery, equestrian park, extreme sports park, inner-city water park with the only surfing simulator in the state, and an expansive 30,000-foot concrete extreme sports park. These also include several conservation areas, dog parks, nature reserves, splash pads and lakes. BREC is also the process of constructing trailways that will ultimately connect their expansive system of park facilities and recreational outlets.

See **Figure 1** for a pictorial depiction of what BREC has to offer. See **Figure 2** for 2025 Year-To-Date (YTD) community attendance at BREC parks and facilities.





Figure 1

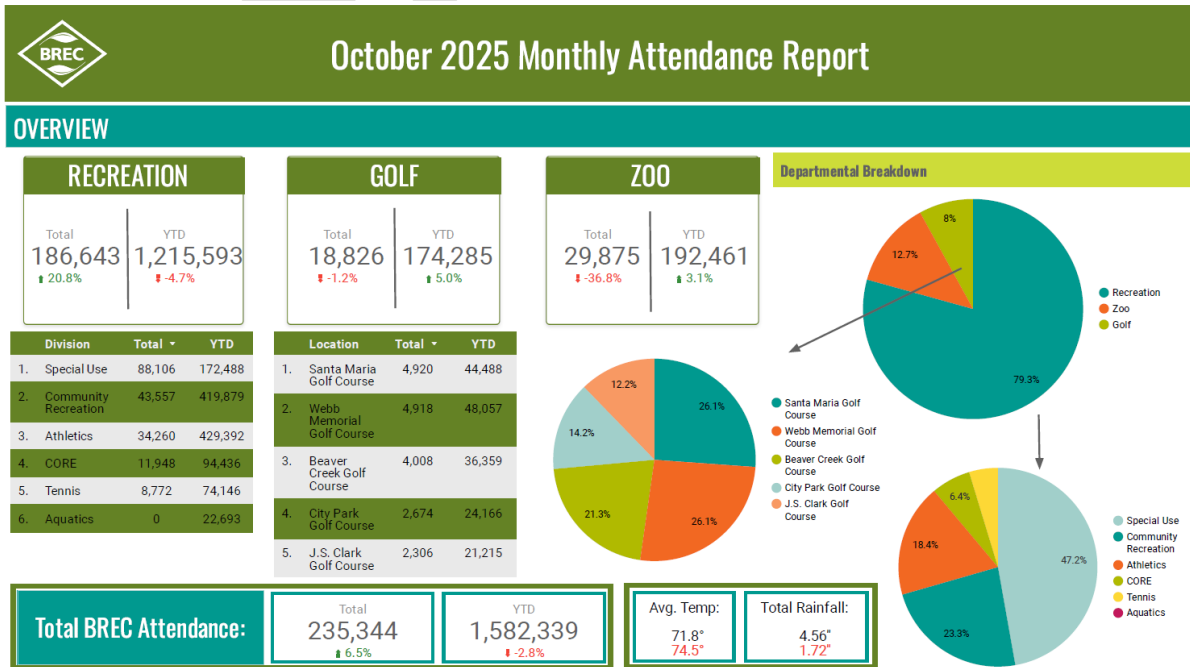


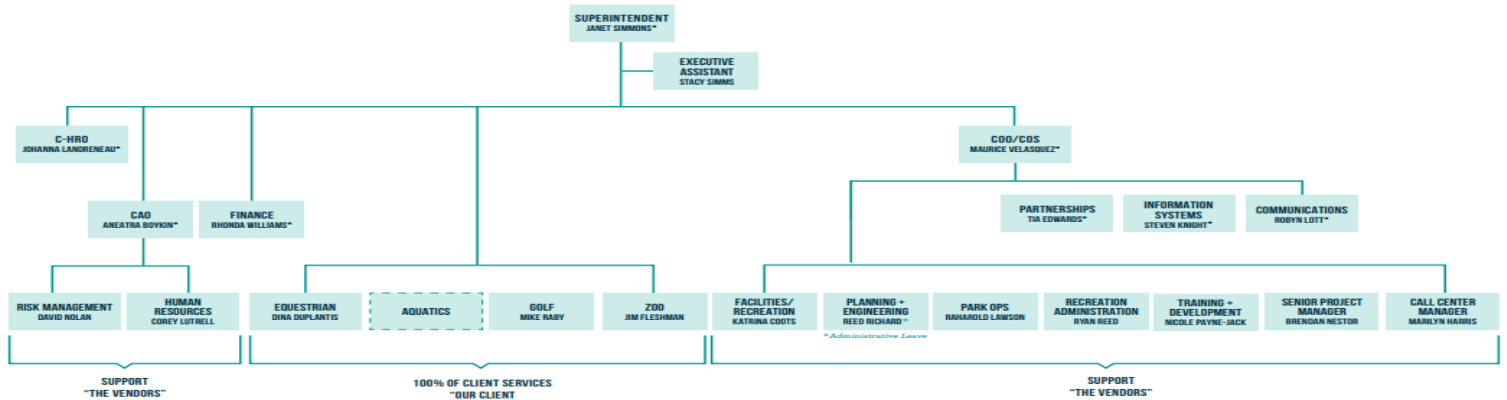
Figure 2



ORGANIZATIONAL & FINANCIAL STRUCTURE

BREC ORGANIZATIONAL CHART EXECUTIVE LEADERSHIP

* = C-TEAM



SERVANT LEADERSHIP

BREC is funded by Ad Valorem tax proceeds voted on by the citizens of East Baton Rouge Parish, self-generated revenue (fees paid for programs, services, facility rentals, etc.), grants from private and governmental agencies, and donations. A millage represents the tax rate levied on property with one mill equivalent to 1,000th of a dollar, or 1/10th of one cent. Overall, BREC receives approximately 2% of total ad valorem taxes (*Figure 4*). On average, 97% of total annual revenue is from tax proceeds from five separate millages (*Figure 5*).

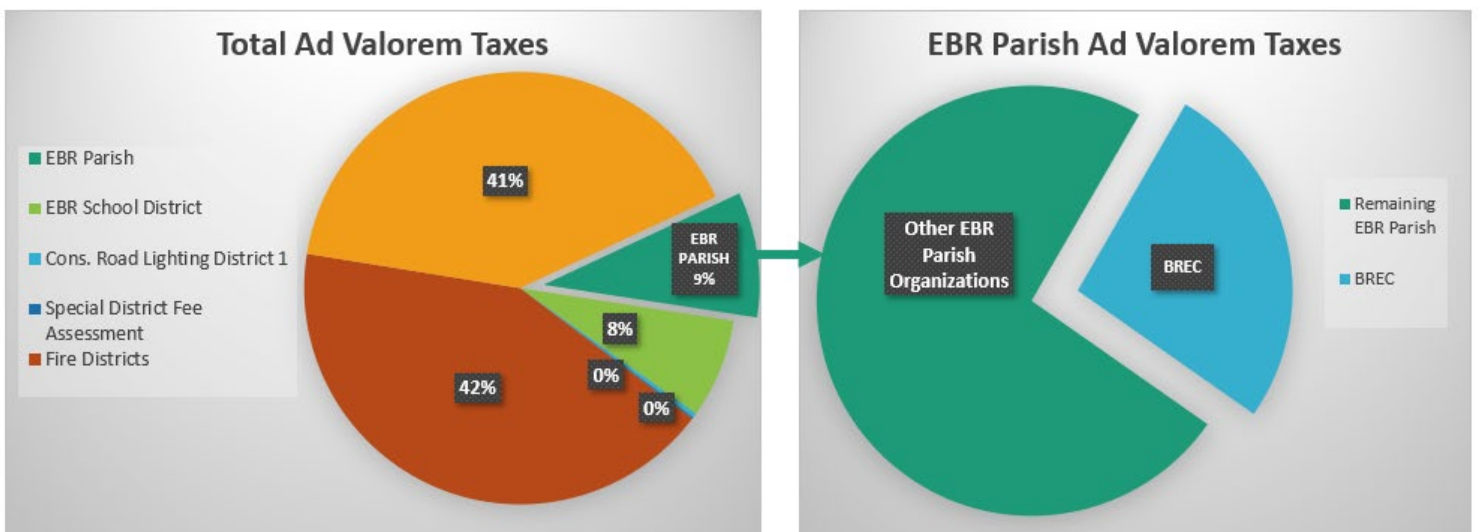


Figure 3



MILLAGES ALLOCATED TO FUND BREC

MILLAGE DESCRIPTIONS	EXP.	MILLS
OPERATIONS & MAINTENANCE1	2026	3.762
OPERATIONS & MAINTENANCE2	2034	1.995
ANY LAWFUL PURPOSE1	PERMANENT	0.399
ANY LAWFUL PURPOSE2	PERMANENT	0.599
OPERATIONS & MAINTENANCE/ CAPITAL IMPROVEMENTS 50% ea.	2034	3.895
IMAGINE YOUR PARKS (IYP)	2044	3.090
TOTAL		13.740

Figure 4

Our Fund Structure

The financial transactions of BREC are budgeted and recorded in individual funds categorized as Governmental Fund Types. The accounts of BREC are organized and operated based on those individual funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. Funds are maintained to be consistent with legal and managerial requirements.

BREC funds can be classified into two categories: governmental and proprietary. In turn, each category is divided into separate fund types. Governmental Funds are used to account for BREC's primary activities, including the collection and disbursement of specific or legally restricted monies, operations, the acquisition or construction of capital assets, and the servicing of long-term debt. The financial transactions of BREC are budgeted and recorded in individual funds and categorized as Governmental Fund Types. As of May 30, 2025. Our bond debt has been paid in full.

Internal Service funds are used by BREC to account for: (1) providing medical and life insurance benefits to employees and retirees, (2) costs associated with workers' compensation, general liability, and vehicle liability claims, and (3) costs associated with unemployment claims. The Internal Service funds are presented in the proprietary fund financial statements of the audited comprehensive annual financial statements (CAFR).

Since the principal users of the Internal Service funds are BREC's governmental activities, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. To the extent possible, the costs of these services are reflected in the appropriate functional program activity. See *Figure 5* for pictorial depiction of Ad Valorem tax proceeds and allowable funding options/funding restrictions.



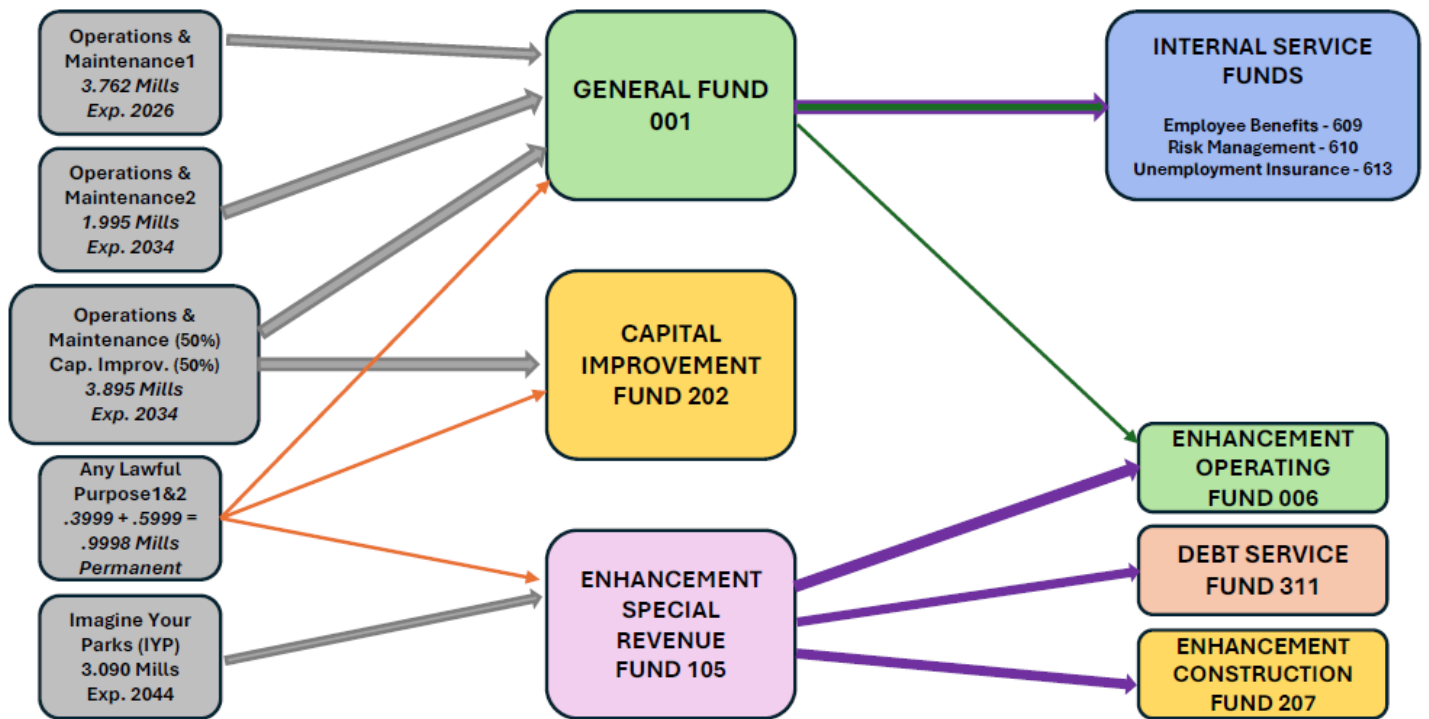


Figure 5

BREC's funds are as follows:

Fund 001- General Fund

Used to account for operations traditionally associated with BREC that are not accounted for in another fund. General Fund revenues and expenditures are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Fund 202 - Capital Improvement Fund

Used to account for the acquisition or construction of major capital facilities and infrastructure for general government activities.

Fund 105 - Enhancement Special Revenue Fund (also known as a Pass-Through Fund)

Used to account for the receipt of all "Imagine Your Parks" property tax levy proceeds and the distribution of the receipts to the Debt Service Fund, Enhancement Construction Fund and Enhancement Operating Fund.

Fund 311 - Debt Service Fund

The fund accounts for the debt service of \$31,000,000 Revenue Bonds, Series 2012A. The 2005 series with the exception of tiers 2013-2015, which were non-callable, was refinanced in 2012. The fund accounts for debt service of \$13,000,000 Revenue Bonds, Series 2012B used to continue construction of the projects in the "Imagine Your Parks" plan. Repayment of the bonds for this fund was completed in May 2025.



Fund 207 - Enhancement Construction Fund

Used to account for acquiring, constructing, and improving BREC recreational properties and facilities; funded by the Enhancement Special Revenue Fund. The designated amount varies based on BREC's construction needs.

Fund 006 - Enhancement Operating Fund

Used to account for improvements, renovations, operations and maintenance of BREC recreational properties and facilities. The Enhancement Special Revenue Fund must first fulfill the needs of the Debt Service and Enhancement Construction funds. The Enhancement Operating Fund may be funded either by the remaining Enhancement Special Revenue Fund proceeds or by the General Fund.

Internal Service Funds

Used to account for goods or services provided by one department/function to other departments/functions. Revenues are recognized in the accounting periods in which they are earned and become measurable; expenses are recognized in the account period in which they are incurred, if measurable. BREC's internal service funds are Employee Benefit, Risk Management, and Unemployment Insurance.

FINANCIAL POLICIES

The primary guiding principles of BREC's financial policies is to ensure that the organization is fiscally sound and financially well-rounded by:

- Ensuring prudent stewardship of taxpayer money
- Developing and utilizing strict budgetary controls at the transaction level
- Preparing and monitoring monthly actual against budgeted results (will expand in 2023 as budgeting process is enhanced)
- Communication of monthly results and the decision-making process with analysis to the Finance Committee and the Board of Commissioners and the public in a highly transparent manner
- Producing annual budget and financial statements which meet the highest standards of excellence as defined by the Government Finance Officers Association (GFOA)
- Support of the Strategic Plan measuring performance of departments, programs and initiatives objectively and quantitatively
- Refraining from budgetary practices that balance current period expenditures at the expense of future periods' revenues
- Providing for adequate maintenance and orderly replacement of capital facilities and equipment
- Setting user fee rate structures that accurately balance the market value and cost of services provided while recognizing that facilities and programs are supported by the taxpayers

BREC's financial policies are supported by formal documents such as its Accounting Manual, Purchasing Manual, Purchase Card Program Policies and Procedures Manual, available to all staff on the organization's intranet and available to any citizen by request through the Finance Department. The budget document best embodies the entirety of BREC financial policies.



Basis of Accounting

BREC follows the cash basis of accounting throughout the year; consequently, revenue is recognized when received and expenditures are recognized when paid. Fund liabilities are recorded in terms of encumbrances, as dictated by Louisiana Revised Statutes.

Within the Annual Financial Report, the Statement of Net Position includes all assets, liabilities and deferred outflows/inflows using the accrual basis of accounting. The basis for this accounting recognizes all current year revenues and expenses regardless of when cash was received or paid. Further, reporting on all BREC Fund activity, uses modified accrual accounting. Modified accrual accounting focuses on how resources flow into and out of the General Fund and the subsequent balance remaining at year end which is available to spend in future years.

Budgeting

The budget is built on a foundation of activities, recreation programs, and projects which align with BREC's Strategic Plan to address the priorities and issues of the year being budgeted. Department Directors and Assistant Directors are extensively involved and are challenged during the budgeting process to carefully align requested resources with facilities and programs. The upcoming strategic plan will be designed so that the annual budget may better align to identified priorities.

Revenue

BREC offers a diverse portfolio of parks and facilities with many revenue collection locations, including the Baton Rouge Zoo, golf courses, and cafés/park concessions, nature centers and an arboretum. Rates and user fees associated with these locations are carefully evaluated, adjusted and approved by the Commission to balance cost recovery with guest and taxpayer value.

Revenue data is entered directly into a point-of-sale system(s), which is then included in the Munis general ledger system. Procedures and physical controls related to cash handling incorporate best practice measures to safeguard collected cash and the employees handling it. Compliance audits are performed throughout the fiscal year on a prioritized schedule to validate procedures related to revenue and inventory control.

Expenditures

BREC's budgeted expenditures reflect the commitment to maintain and enhance the quality and safety of its facilities while working to increase the breadth and depth those facilities and programs. Expenditures are projected using an objective and analytical approach which considers historical patterns and current economic trends. During 2023, procedures to monitor and analyze monthly results in comparison to the budget will be enhanced. These enhancements, along with recalibration when warranted, ensure fiscal responsibility and overall organizational sustainability.

Auditing & Annual Financial Reporting

An independent audit is conducted annually. BREC works with an external audit firm to produce a Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles (GAAP), the body of accounting and financial reporting standards, conventions and practices with authoritative support from standard-setting bodies such as the Governmental Accounting Standards Board (GASB).

Fund Balances

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below in accordance with Governmental Accounting Standards.



Nonspendable – represents balances that are not expected to be converted to cash in the short-term.

Restricted – represents balances where constraints have been established by parties outside of the Commission or by enabling legislation.

Committed – represents balances where constraints have been established by formal action of the Commission. A simple majority vote in a public meeting is required to establish, modify, or rescind a fund balance commitment.

Assigned – represents balances where informal constraints have been established by the Commission or delegate thereof but are not restricted nor committed.

Unassigned – represents balances for which there are no constraints.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, the Commission reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the Commission reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

Committed funds are self-imposed limitations set in place during the year. Committed amounts can only be used for specific purposes determined by formal Commission action. BREC also has funds that are intended to be used for a specific purpose, which are considered Assigned Funds. The required Assigned categories are as follows:

- Working Capital: \$3M minimum with an annual target of 25% of prior year (PY) Self-Generated Revenue
- Natural Disaster/Emergency Response: \$3M minimum with an annual target of 25% of PY Self-Generated Revenue
- Unassigned Fund Balance Range: 20% to 50% of PY Total Revenues (Program Revenues + General Revenue). In the event of a balance less than 20%, BREC adjusts budget resources in subsequent years to restore the balance.
- Other Restrictions: Annual 10% maximum of Unassigned Fund Balance to be used for one-time expenditures (i.e. capital improvements) o Appropriation from the Unassigned Fund balance requires Commission approval and not for ongoing expenditures unless a viable plan to sustain the expenditure is simultaneously adopted.

CAPITAL ASSETS Capital assets are generally defined as tangible or intangible assets with an acquisition cost of \$2,500 or more (\$100,000 or more for buildings and building improvements) and an initial useful life of three years or more. Capital assets include land, land improvements, infrastructure, buildings and building improvements, leasehold improvements, and movable equipment. Depreciation of capital assets is recorded in conformance with Governmental Accounting Standards Board Statement 34.

An inventory of capital assets is maintained and physically verified annually. For structures, a system is maintained which includes acquisition/construction cost, cost of improvement and other detailed data. For vehicles, a fleet management plan is executed to maintain the necessary fleet of on-road,



off-road vehicles, other machinery, and equipment. This plan provides for regular maintenance as well as assessments to minimize annual cost of ownership through fleet age analysis, rotation, and disposal.

BUDGET METHODOLOGY

This budget is prepared according to Louisiana Law and follows the cash basis of accounting with most all receipts and expenditures recorded in the General Fund. The budgetary basis (Non-GAAP) provides a meaningful comparison of actual results with the budget, in compliance with State statute. The major differences between the budgetary basis and the CAFR basis (GAAP) are:

- **Revenues:** User Fee or self-generated revenues are recorded when received (budget) as opposed to when subject to accrual (CAFR). Ad Valorem taxes are recognized when a legally enforceable claim arises (generally when levied) and the resources are available. Ad Valorem Taxes are budgeted based upon the Tax Commissions' estimated roll for the property tax base of East Baton Rouge Parish. The budgeted amount is net of a 1% allowance for uncollectible accounts. The approved millage rate is applied to determine Tax Revenues for the General Fund [01], Capital Improvement Fund [02], and Enhancement Special Revenue Fund [05]. Entitlements and shared revenues are recorded as unrestricted grants-in-aid upon meeting the eligibility requirements and becoming measurable and available.
- **Expenditures:** Position budgeting is used to project personnel costs by individual positions. Budgeted salaries and wages reflect obligations for both approved active and vacant positions. Benefits are recorded as earned; compensated absences and retirement benefits are recorded when paid. All other expenditures are recorded as the obligation is incurred.
- **Encumbrances:** Treated as expenditures (budget) rather than as a commitment or assignment of fund balance (CAFR).

Timing & Process

Historically, BREC's budget process and timeline concludes in December with Commission approval of the proposed budget for the following year. The initial draft is submitted to the Commission in November, usually the week before or after Thanksgiving. BREC's budgeting process enables management to request expense commitment amounts to support services and programs to the public and secure a sense of "ownership" for the respective department. The empowerment of Department Directors to set financial priorities based on individual work plans allow for better coordination with the overall mission, while supporting a higher level of service to the community. The proposed budget takes both historical patterns and new initiatives into consideration.

Each year the budget process begins by assessing projected revenue collections and establishing estimates for funding needed to maintain the existing level of personnel services, required contributions for employee benefits programs, and other major budget items. Most Governmental funds have their own dedicated funding sources, such as property taxes, user fees or grants; therefore, their budget requests were limited by the level of funding expected to be generated by these sources.

The various program areas supported through Governmental Fund revenues and user fees were given a preliminary budget recommendation during the months of September and October. The preliminary budget provided for continued operations and included adjustments for typical increases in salary



adjustments for merit raises and increases in employee benefit programs, as well as other inflationary items. They were asked to consider ways to streamline or make current operations more efficient, and to apply these savings or cost recovery measures as part of their 2026 budget request. Under these considerations, most program areas were able to remain constant with the preliminary budget recommendation and did not exceed their 2025 budget allocation, exclusive of one-time funding being used for non-recurring expenses. All official requests for additional funding considerations were due to the Finance Department-Budgeting Unit by the end of October.

Budget meetings were held between the administrative budget team, the Director of Finance, and the various program heads and program representatives during September and October to discuss funding needs. Final decisions were made, and the document was compiled during the month of November. The result of the process is the budget presented today. The BREC Commission will hold a preliminary budget hearing during the month of November, and a commission meeting will be held in December 2025, for the adoption of the 2026 Annual Operating and Capital Budget.

It is the duty of the Superintendent to revise appropriations if it is determined at any time during the year that there will not be sufficient funds to meet total appropriations. If actual revenue collections exceed projections, the Administration can present budget amendments to the BREC Commission for consideration.

Source Data

Early in the budget preparation process, modifications to rates/user fees are developed to establish expected revenues from charges for services against general market and other economic factors. Department Directors may access current year-to-date and prior year actual amounts down to the account level to estimate the upcoming budget. Department Directors are also aware of new initiatives, programs, etc. that will impact the proposed budget. Lastly, Finance is aware of changes in economic conditions and market rate trends. Using historical trends and updated estimates, estimated budget amounts for operating expenses are revised as necessary, potential opportunities for reductions are identified, and the final requested operating expenses are documented for subsequent discussion and evaluation.

During the budget process, health insurance, Workers' Compensation and retirement benefit rates are established, along with proposed salary adjustments for merit increases, other adjustments, and any contractual obligations. These proposed cost increases are allocated to each department through the Positions in the approved budget.

Ad Valorem Taxes

Ad Valorem Taxes are budgeted based upon the Tax Commissions' estimated roll for the property tax base of East Baton Rouge Parish. The budgeted amount is net of a 1% allowance for uncollectible accounts. The approved millage rate is applied to determine Tax Revenues for the General Fund [001], Capital Improvement Fund [202], and Enhancement Special Revenue Fund [105].



FY 26 EXECUTIVE BUDGET SUMMARY
As of December 1, 2025

Revenue Collection Analysis

- Total Governmental Funds are recommended at \$110.1M for FY26. The FY26 Recommendation is an decrease of \$5.6M, or 4.9% under the FY 25 Approved budget.
- Tax Revenue collections are recommended at \$86.2M. The FY26 Recommendation is an decrease of \$1.3M, or 1.5% under the FY 25 Approved budget. Decrease based on estimated tax recap assessment at 9/22/25.
- Grant Revenue collections are recommended at \$5M. The FY26 Recommendation is an decrease of \$4.5M, or 47% over the FY 25 Approved budget.
- Retail Sales Revenue collections are recommended at \$1.2M. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Food & Beverage Sales collections are recommended at \$967K. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Rental Revenue collections are recommended at \$2.9M. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Program Self-Gen Revenue collections are recommended at \$8M. The FY26 Recommendation is an increase of \$189K, or 2.4% over the FY 25 Approved budget.
- Other Revenue collections are recommended at \$5.9M. The FY26 Recommendation is the same as the FY 25 Approved budget.

Expenditure Category Analysis

- Salaries & Wages are recommended at \$33M for FY26. The FY26 Recommendation is an increase of \$647K, or 2% over the FY 25 Approved budget.
- Employee Benefits are recommended at \$15.6M. The FY26 Recommendation is an increase of \$305K, or 2% over the FY 25 Approved budget.
- Retired Emp Benefits are recommended at \$580K. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Travel & Training is recommended at \$346K. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Dues and Subscriptions are recommended at \$122K. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Operating Supplies are recommended at \$3.4M. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Materials & Durables are recommended at \$2.6M. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Capital Outlay is recommended at \$29.6M. The FY26 Recommendation is an decrease of \$3.8M, or 11% under the FY 25 Approved budget.
- Direct Costs (COGS) are recommended at \$1.2M. The FY26 Recommendation is the same as the FY 25 Approved budget.
- Utilities are recommended at \$3.9M. The FY26 Recommendation is an increase of \$117K, or 3% over the FY 25 Approved budget.
- Contract Fees & Srvs are recommended at \$12.4M. The FY26 Recommendation is a increase of \$962K, or 8% over the FY 25 Approved budget.
- Other Expenditures are recommended at \$7.3M. The FY26 Recommendation is an decrease of \$3.9M, or 35% under the FY 25 Approved budget.

Internal Services Fund

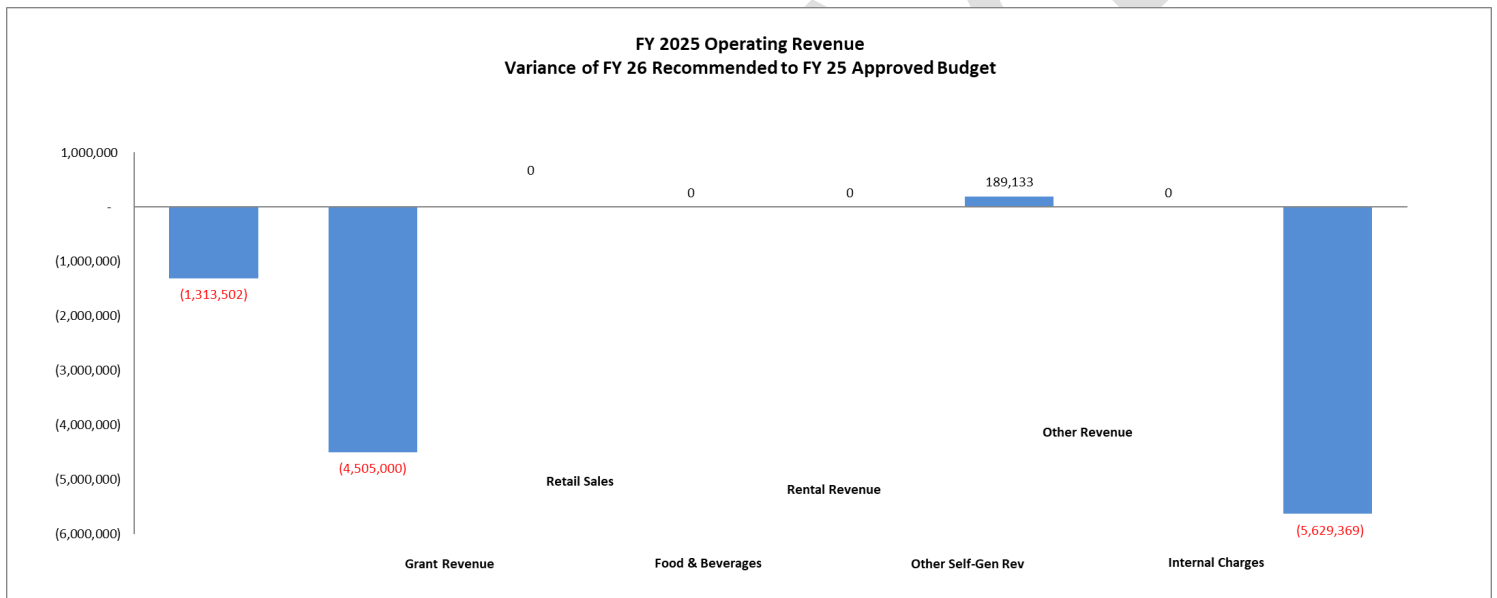
- Total Internal Services Fund are recommended at \$9.9M, which is the same as the FY 25 Approved budget. (RMF - \$2.1M; Emp Ben Fund - \$7.8M; Unemp Ins - \$50K)



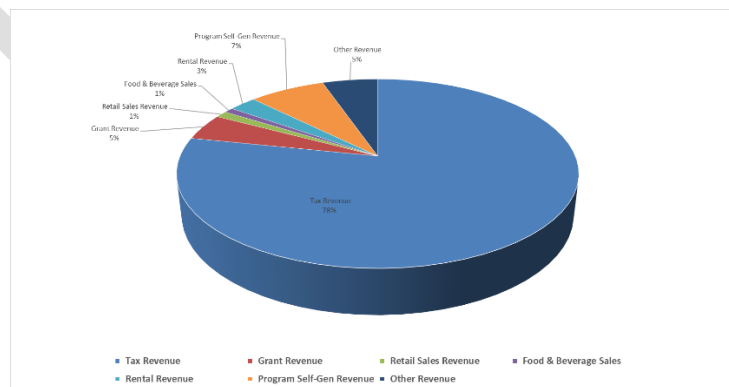
**BREC
REVENUE COLLECTION ANALYSIS
FISCAL YEAR 2026
As of December 1, 2025**

Governmental Fund Revenue Category	FY 2024 Actual Collections	FY 25 Approved Budget	FY 25 Existing Operating Budget	YTD Collections by MOF	Projected FY 25 Collections	Projected Collections Over/(Under) Budget	FY 26 Budget	%	Inc/Dec FY 26 Budget to FY 25 Budget	% Increase (Decrease)
Tax Revenue	84,985,794	87,471,114	87,471,114	85,571,210	90,170,498	2,699,384	86,157,612	78%	(1,313,502)	-1.5%
Grant Revenue	2,026,873	9,505,000	9,505,000	1,638,711	3,349,590	(6,155,410)	5,000,000	5%	(4,505,000)	-47.4%
Retail Sales Revenue	1,245,443	1,223,207	1,223,207	1,034,265	1,328,382	105,175	1,223,207	1%	-	0.0%
Food & Beverage Sales	911,215	966,559	966,559	661,002	840,900	(125,659)	966,559	1%	-	0.0%
Rental Revenue	3,064,625	2,888,800	2,888,800	2,720,904	2,847,315	(41,485)	2,888,800	3%	-	0.0%
Program Self-Gen Revenue	7,681,093	7,830,867	7,830,867	6,276,135	6,958,208	(872,659)	8,020,000	7%	189,133	2.4%
Other Revenue	2,099,976	5,856,250	5,856,250	5,429,325	5,766,309	(89,941)	5,856,250	5%	-	0.0%
TOTAL	102,015,019	115,741,797	115,747,214	103,331,552	111,261,202	(4,486,011)	110,112,428	100%	(5,629,369)	-4.9%

Figure 6



**TOTAL ANNUAL APPROPRIATIONS BY FUND TYPE
(Excluding Transfers Between Funds)
\$110,112,428**



BUDGET BY FUND

CONSOLIDATED FUNDS

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

ALL GOVERNMENT FUNDS								
MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	87,215,858	87,471,114	87,471,114	89,061,386	97,157,876	86,157,612	(1,313,502)	-2%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	2,026,874	9,505,000	9,505,000	1,663,586	1,814,821	5,000,000	(4,505,000)	-47%
34 - Retail Sales Revenue	1,245,443	1,223,207	1,223,207	1,183,876	1,291,501	1,223,207	-	0%
35 - Food & Beverage Sales	911,215	966,559	966,559	784,499	855,817	966,559	-	0%
36 - Rental Revenue	3,064,625	2,888,800	2,888,800	2,786,240	3,039,534	2,888,800	-	0%
37 - Program Self-Gen Revenue	7,681,092	7,830,867	7,830,868	6,755,525	7,369,663	8,020,000	189,133	2%
38 - Other Revenue	2,238,262	5,856,250	5,856,250	2,323,840	5,833,482	5,856,250	-	0%
InterGovernmental Fund Transfer In	17,142,721	18,915,659	18,915,659	13,309,302	19,332,283	19,376,061	460,402	2%
Carryforward	-	-	4,312,622	-	-	-	-	-
TOTAL MEANS OF FINANCING	121,526,090	134,657,456	138,970,079	117,868,254	136,694,978	129,488,489	(5,168,967)	-4%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	28,880,928	32,371,279	32,371,279	28,647,795	31,252,140	33,018,705	647,426	2%
42 - Employee Benefits	14,067,584	15,262,828	15,262,828	13,683,016	14,926,927	15,568,085	305,257	2%
43 - Retired Emp Benefits	241,681	580,000	580,000	258	281	580,000	-	0%
44 - Travel & Training	266,724	346,045	348,425	187,844	204,921	346,045	-	0%
45 - Dues & Subscriptions	89,553	122,005	128,184	118,282	129,035	122,005	-	0%
46 - Operating Supplies	2,783,242	3,404,320	3,575,319	2,477,081	2,702,270	3,404,320	-	0%
47 - Materials & Durables	2,002,089	2,613,005	2,738,089	2,508,228	2,736,249	2,613,005	-	0%
48 - Capital Outlay	16,800,984	33,359,470	34,610,949	15,556,284	16,970,492	29,607,632	(3,751,838)	-11%
49 - Direct Costs(COGS)	1,116,784	1,240,502	1,294,038	1,154,954	1,259,950	1,240,502	-	0%
50 - Utilities	3,606,411	3,772,148	3,779,813	3,500,799	3,819,054	3,888,861	116,713	3%
51 - Contract Fees & Svcs	10,457,212	11,439,720	14,136,169	12,839,438	14,006,563	12,401,405	961,685	8%
52 - Other Expenditures	9,274,974	11,230,475	11,229,327	7,601,589	7,844,943	7,321,863	(3,908,612)	-35%
InterGovernmental Fund Transfer Out	18,882,369	18,915,659	18,915,659	13,937,846	19,625,958	19,376,061	460,402	2%
TOTAL EXPENDITURES	108,470,535	134,657,456	138,970,079	102,213,415	115,478,783	129,488,489	(5,168,967)	-4%



BUDGET BY FUND

GENERAL FUND

FUND 001

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

GENERAL FUND

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	55,429,769	55,985,716	55,985,716	56,606,460	61,752,502	54,569,669	(1,416,047)	-3%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	3,200	5,000	5,000	28,455	31,042	5,000	-	-
34 - Retail Sales Revenue	1,245,443	1,223,207	1,223,207	1,183,876	1,291,501	1,223,207	-	0%
35 - Food & Beverage Sales	911,215	966,559	966,559	784,499	855,817	966,559	-	0%
36 - Rental Revenue	3,064,625	2,888,800	2,888,800	2,786,240	3,039,534	2,888,800	-	0%
37 - Program Self-Gen Revenue	7,681,092	7,830,867	7,830,868	6,755,525	7,369,663	8,020,000	189,133	2%
38 - Other Revenue	1,295,808	1,798,265	1,798,265	1,159,691	1,265,118	4,224,408	2,426,143	135%
InterGovernmental Fund Transfer In				6,906	7,534			
Carryforward			1,336,012					
TOTAL MEANS OF FINANCING	69,631,153	70,698,414	72,034,427	69,311,651	75,612,710	71,897,643	1,199,229	2%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	27,782,843	29,621,279	29,621,279	26,118,465	28,492,871	30,213,705	592,426	2%
42 - Employee Benefits	13,658,070	13,912,828	13,912,828	12,593,871	13,738,768	14,191,085	278,257	2%
43 - Retired Emp Benefits	241,681	580,000	580,000	258	281	580,000	-	0%
44 - Travel & Training	261,408	328,545	330,925	178,981	195,252	328,545	-	0%
45 - Dues & Subscriptions	89,553	119,005	125,184	116,952	127,584	119,005	-	0%
46 - Operating Supplies	2,714,263	3,274,320	3,445,227	2,396,905	2,614,805	3,274,320	-	0%
47 - Materials & Durables	1,976,525	1,338,005	1,450,674	1,379,322	1,504,715	1,338,005	-	0%
48 - Capital Outlay	31,538	6,183,514	6,188,875	1,118,240	1,219,898	6,183,514	-	0%
49 - Direct Costs(COGS)	1,116,784	1,240,502	1,294,038	1,154,954	1,259,950	1,240,502	-	0%
50 - Utilities	3,606,411	1,487,148	1,494,813	3,392,943	3,701,393	1,603,861	116,713	8%
51 - Contract Fees & Svcs	7,941,747	6,822,526	7,798,990	8,949,276	9,762,846	7,034,359	211,833	3%
52 - Other Expenditures	3,810,632	5,790,742	5,791,594	2,088,858	2,278,754	5,790,742	-	0%
InterGovernmental Fund Transfer Out								
TOTAL EXPENDITURES	63,231,456	70,698,414	72,034,427	59,489,024	64,897,117	71,897,643	1,199,229	2%



BUDGET BY FUND

CAPITAL IMPROVEMENT FUND

FUND 202

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

CAPITAL IMPROVEMENT FUND

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	12,413,305	12,171,456	12,171,456	12,674,041	13,826,227	12,211,882	40,426	0%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	1,881,151	9,500,000	9,500,000	1,635,131	1,783,780	4,995,000	(4,505,000)	-
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	-
38 - Other Revenue	145,538	125,000	125,000	545,371	594,950	575,721	450,721	361%
InterGovernmental Fund Transfer In								
Carryforward			1,014,100					
TOTAL MEANS OF FINANCING	14,439,994	21,796,456	22,810,556	14,854,543	16,204,957	17,782,603	(4,013,853)	-18%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	1,098,085	2,750,000	2,750,000	2,529,329	2,759,268	2,805,000	55,000	2%
42 - Employee Benefits	409,514	1,350,000	1,350,000	1,089,145	1,188,159	1,377,000	27,000	2%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	5,316	17,500	17,500	8,863	9,669	17,500	-	0%
45 - Dues & Subscriptions	-	3,000	3,000	1,330	1,451	3,000	-	-
46 - Operating Supplies	68,978	130,000	130,092	80,176	87,464	130,000	-	0%
47 - Materials & Durables	25,564	75,000	87,415	25,019	27,293	75,000	-	0%
48 - Capital Outlay	11,329,378	16,375,956	16,589,338	10,569,892	11,530,792	12,280,103	(4,095,853)	-25%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	-
50 - Utilities	-	35,000	35,000	22,562	24,613	35,000	-	0%
51 - Contract Fees & Svcs	283,934	610,000	1,400,211	289,297	315,597	610,000	-	0%
52 - Other Expenditures	411,168	450,000	448,000	402,525	439,118	450,000	-	0%
InterGovernmental Fund Transfer Out								
TOTAL EXPENDITURES	13,631,936	21,796,456	22,810,556	15,018,139	16,383,425	17,782,603	(4,013,853)	-18%



BUDGET BY FUND

ENHANCEMENT SPECIAL REVENUE FUND

FUND 105

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

ENHANCEMENT SPECIAL REVENUE FUND

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	19,372,784	19,313,942	19,313,942	19,780,885	21,579,147	19,376,061	62,119	0%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	-
38 - Other Revenue	102,508	63,304	63,304	483,305	527,242	510,842	447,538	707%
InterGovernmental Fund Transfer In Carryforward	-	-	-	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,475,292	19,377,246	19,377,246	20,264,190	22,106,389	19,886,903	509,657	3%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	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	592,923	461,587	461,587	635,449	650,237	510,842	49,255	11%
InterGovernmental Fund Transfer Out	18,882,369	18,915,659	18,915,659	13,937,846	19,625,958	19,376,061	460,402	2%
TOTAL EXPENDITURES	19,475,292	19,377,246	19,377,246	14,573,295	20,276,195	19,886,903	509,657	3%



BUDGET BY FUND

ENHANCEMENT OPERATING FUND

FUND 006

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

ENHANCEMENT OPERATING FUND

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	-	-	-	-	-	-	-	-
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	-
38 - Other Revenue	635,188	3,814,685	3,814,685	-	3,300,000	-	(3,814,685)	-100%
InterGovernmental Fund Transfer In	12,740,324	9,940,659	9,940,659	4,400,000	9,940,659	14,532,046	4,591,387	46%
Carryforward	-	-	1,438,339	-	-	-	-	-
TOTAL MEANS OF FINANCING	13,375,511	13,755,344	15,193,683	4,400,000	13,240,659	14,532,046	776,702	6%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	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	1,200,000	1,103,888	1,204,241	1,200,000	-	0%
48 - Capital Outlay	5,436,307	6,300,000	6,808,565	3,686,192	4,021,300	6,300,000	-	0%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	-
50 - Utilities	-	2,250,000	2,250,000	85,294	93,048	2,250,000	-	0%
51 - Contract Fees & Svcs	2,229,832	4,005,344	4,935,118	3,599,803	3,927,058	4,757,046	751,702	19%
52 - Other Expenditures	5,471	-	-	22,844	24,921	25,000	25,000	-
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,671,609	13,755,344	15,193,683	8,498,021	9,270,568	14,532,046	776,702	6%



BUDGET BY FUND

ENHANCEMENT CONSTRUCTION FUND

FUND 207

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

ENHANCEMENT CONSTRUCTION FUND

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	-	-	-	-	-	-	-	-
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	142,523	-	-	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	-
38 - Other Revenue	6,164	-	-	117,174	127,826	545,279	545,279	-
InterGovernmental Fund Transfer In Carryforward	-	4,500,000	4,500,000	4,500,000	4,909,091	4,844,015	344,015	-
TOTAL MEANS OF FINANCING	148,687	4,500,000	5,024,171	4,617,174	5,036,917	5,389,294	889,294	
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	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	3,761	4,500,000	5,024,171	181,960	198,502	4,844,015	344,015	-
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	-
50 - Utilities	-	-	-	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-	-	-	-
52 - Other Expenditures	-	-	-	-	-	545,279	545,279	-
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	3,761	4,500,000	5,024,171	181,960	198,502	5,389,294	889,294	



BUDGET BY FUND

DEBT SERVICE FUND

FUND 311

**BREC CONSOLIDATED STATEMENT
RECOMMENDED BUDGET BY FUND**

DEBT SERVICE FUND (NON-MAJOR FUND)								
MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue		-	-	-	-			
32 - Licenses & Permits Rev		-	-	-	-			
33 - Grant Revenue		-	-	-	-			
34 - Retail Sales Revenue		-	-	-	-			
35 - Food & Beverage Sales		-	-	-	-			
36 - Rental Revenue		-	-	-	-			
37 - Program Self-Gen Revenue		-	-	-	-			
38 - Other Revenue	53,057	54,996	54,996	18,299	18,346		(54,996)	-100%
InterGovernmental Fund Transfer In Carryforward	4,402,397	4,475,000	4,475,000	4,402,397	4,475,000		(4,475,000)	
TOTAL MEANS OF FINANCING	4,455,454	4,529,996	4,529,996	4,420,695	4,493,346	-	(4,529,996)	-100%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	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	1,700	1,850	1,850	1,063	1,063		(1,850)	-100%
52 - Other Expenditures	4,454,781	4,528,146	4,528,146	4,451,913	4,451,913		(4,528,146)	-100%
InterGovernmental Fund Transfer Out		-	-	-	-			
TOTAL EXPENDITURES	4,456,481	4,529,996	4,529,996	4,452,976	4,452,976	-	(4,529,996)	-100%



BUDGET BY FUND

INTERNAL SERVICE FUNDS

CONSOLIDATED

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY FUND
FY 26 PROJECTED BUDGET AS OF DECEMBER 1, 2025**

ALL INTERNAL SERVICE FUNDS

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	-	-	-	-	-	-	-	
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	
33 - Grant Revenue	-	-	-	-	-	-	-	
34 - Retail Sales Revenue	-	-	-	-	-	-	-	
35 - Food&Beverage Sales	-	-	-	-	-	-	-	
36 - Rental Revenue	-	-	-	-	-	-	-	
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	
38 - Other Revenue	288,555	305,871	305,871	343,098	271,167	309,871	-	
39 - Internal Charges	7,349,030	9,641,796	9,641,796	151,801	8,658,302	9,637,796	-	
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	
Carryforward	-	-	207,940	-	-	-	-	
TOTAL MEANS OF FINANCING	7,637,585	9,947,667	10,155,607	494,899	8,929,469	9,947,667	-	
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	-	-	-	-	-	-	-	
42 - Employee Benefits	-	-	-	-	-	-	-	
43 - Retired Emp Benefits	169,099	129,566	129,676	234,629	255,959	260,566	131,000	101%
44 - Travel & Training	-	-	-	-	-	-	-	
45 - Dues & Subscriptions	-	-	-	-	-	-	-	
46 - Operating Supplies	6,506	7,500	7,500	2,625	2,864	7,500	-	
47 - Materials & Durables	-	-	-	-	-	-	-	
48 - Capital Outlay	2,699	-	-	-	-	-	-	
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	
50 - Utilities	-	-	-	-	-	-	-	
51 - Contract Fees & Svcs	295,977	341,090	353,103	267,967	292,327	341,090	-	
52 - Other Expenditures	6,517,377	9,469,511	9,665,328	6,791,389	7,408,788	9,338,511	(131,000)	-1%
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	6,991,658	9,947,667	10,155,607	7,296,609	7,959,938	9,947,667	-	0%



BUDGET BY FUND

INTERNAL SERVICE FUNDS

FUND 609

EMPLOYEE BENEFITS FUND

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY FUND
FY 26 PROJECTED BUDGET AS OF DECEMBER 1, 2025**

Employee Benefits Fund (INTERNAL SERVICE FUND)

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	-	-	-	-	-	-	-	
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	
33 - Grant Revenue	-	-	-	-	-	-	-	
34 - Retail Sales Revenue	-	-	-	-	-	-	-	
35 - Food&Beverage Sales	-	-	-	-	-	-	-	
36 - Rental Revenue	-	-	-	-	-	-	-	
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	
38 - Other Revenue	71,031	58,140	58,140	49,313	53,796	58,140	-	
39 - Internal Charges	5,454,297	7,759,977	7,759,977	151,801	7,115,907	7,759,977	-	
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	
Carryforward	-	-	1,742	-	-	-	-	
TOTAL MEANS OF FINANCING	5,525,328	7,818,117	7,819,859	201,114	7,169,703	7,818,117	-	
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	-	-	-	-	-	-	-	
42 - Employee Benefits	-	-	-	-	-	-	-	
43 - Retired Emp Benefits	169,099	129,566	129,676	234,629	255,959	260,566	131,000	101%
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	47,997	56,840	58,472	28,427	31,011	56,840	-	
52 - Other Expenditures	4,945,465	7,631,711	7,631,711	4,954,274	5,404,663	7,500,711	(131,000)	-2%
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	5,162,561	7,818,117	7,819,859	5,217,330	5,691,633	7,818,117	-	



BUDGET BY FUND

INTERNAL SERVICE FUNDS

FUND 610

RISK MANAGEMENT FUND

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY FUND
FY 26 PROJECTED BUDGET AS OF DECEMBER 1, 2025**

Risk Management Fund (INTERNAL SERVICE FUND)

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	-	-	-	-	-	-	-	
32 - Licenses&Permits Rev	-	-	-	-	-	-	-	
33 - Grant Revenue	-	-	-	-	-	-	-	
34 - Retail Sales Revenue	-	-	-	-	-	-	-	
35 - Food&Beverage Sales	-	-	-	-	-	-	-	
36 - Rental Revenue	-	-	-	-	-	-	-	
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	
38 - Other Revenue	197,323	231,731	231,731	276,326	198,325	231,731	-	
39 - Internal Charges	1,848,019	1,848,019	1,848,019	-	1,508,595	1,848,019	-	
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	
Carryforward			206,198					
TOTAL MEANS OF FINANCING	2,045,342	2,079,750	2,285,948	276,326	1,706,920	2,079,750	-	
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	-	-	-	-	-	-	-	
42 - Employee Benefits	-	-	-	-	-	-	-	
43 - Retired Emp Benefits	-	-	-	-	-	-	-	
44 - Travel & Training	-	-	-	-	-	-	-	
45 - Dues & Subscriptions	-	-	-	-	-	-	-	
46 - Operating Supplies	6,506	7,500	7,500	2,625	2,864	7,500	-	
47 - Materials & Durables	-	-	-	-	-	-	-	
48 - Capital Outlay	2,699	-	-	-	-	-	-	
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	
50 - Utilities	-	-	-	-	-	-	-	
51 - Contract Fees & Svcs	247,980	284,250	294,631	239,540	261,316	284,250	-	
52 - Other Expenditures	1,562,000	1,788,000	1,983,817	1,814,084	1,979,000	1,788,000	-	
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	
TOTAL EXPENDITURES	1,819,186	2,079,750	2,285,948	2,056,248	2,243,180	2,079,750	-	



BUDGET BY FUND

INTERNAL SERVICE FUNDS

FUND 613

UNEMPLOYMENT INSURANCE FUND

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY FUND
FY 26 PROJECTED BUDGET AS OF DECEMBER 1, 2025**

Unemployment Insurance Fund (INTERNAL SERVICE FUND)

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue		-	-	-	-		-	
32 - Licenses&Permits Rev		-	-	-	-		-	
33 - Grant Revenue		-	-	-	-		-	
34 - Retail Sales Revenue		-	-	-	-		-	
35 - Food&Beverage Sales		-	-	-	-		-	
36 - Rental Revenue		-	-	-	-		-	
37 - Program Self-Gen Revenue		-	-	-	-		-	
38 - Other Revenue	20,202	16,000	16,000	17,459	19,046	20,000	4,000	
39 - Internal Charges	46,714	33,800	33,800	-	33,800	29,800	(4,000)	
InterGovernment Fund Transfer In Carryforward		-	-	-	-		-	
TOTAL MEANS OF FINANCING	66,916	49,800	49,800	17,459	52,846	49,800		
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	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	9,912	49,800	49,800	23,031	25,125	49,800	-	
InterGovernmental Fund Transfer Out		-	-	-	-		-	
TOTAL EXPENDITURES	9,912	49,800	49,800	23,031	25,125	49,800		



BUDGET BY PROGRAM

CONSOLIDATED PROGRAMS

BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY PROGRAM
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025

BREC TOTAL BUDGET ALL PROGRAMS

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	84,985,794	87,471,114	87,471,114	85,571,210	92,893,523	86,157,612	(1,313,502)	-2%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	2,026,873	9,505,000	9,505,000	1,638,711	1,640,586	5,000,000	(4,505,000)	-47%
34 - Retail Sales Revenue	1,245,443	1,223,207	1,223,207	1,034,265	1,344,603	1,223,207	-	0%
35 - Food & Beverage Sales	911,215	966,559	966,559	661,002	859,376	966,559	-	0%
36 - Rental Revenue	3,064,625	2,888,800	2,888,800	2,720,904	3,142,508	2,888,800	-	0%
37 - Program Self-Gen Revenue	7,681,092	7,830,867	7,830,867	6,276,135	8,462,273	8,020,000	189,133	2%
38 - Other Revenue	2,099,975	5,856,250	5,856,250	5,429,325	5,600,232	5,856,250	-	0%
InterGovernmental Fund Transfer In	-	-	-	4,500,000	-	-	-	-
Carryforward	-	-	3,845,249	-	-	-	-	-
TOTAL MEANS OF FINANCING	102,015,019	115,741,797	119,587,046	107,831,552	113,943,100	110,112,428	(5,629,369)	-5%

EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	28,880,928	32,371,280	32,371,280	28,156,778	32,876,501	33,018,705	647,425	2%
42 - Employee Benefits	14,067,584	15,262,828	15,262,828	13,178,354	16,615,703	15,568,085	305,257	2%
43 - Retired Emp Benefits	241,681	580,000	580,000	258	281	580,000	-	0%
44 - Travel & Training	266,724	346,045	346,045	102,887	130,713	346,045	-	0%
45 - Dues & Subscriptions	89,553	122,005	126,693	102,530	107,911	122,005	-	0%
46 - Operating Supplies	2,783,242	3,404,320	3,554,166	2,376,212	2,575,437	3,404,320	-	0%
47 - Materials & Durables	2,002,089	2,613,005	2,737,284	2,435,074	2,668,310	2,613,005	-	0%
48 - Capital Outlay	16,800,984	32,609,470	34,590,223	15,366,820	17,639,837	29,607,632	(3,001,838)	-9%
49 - Direct Costs(COGS)	1,116,784	1,240,502	1,291,237	1,083,646	1,240,128	1,240,502	-	0%
50 - Utilities	3,606,411	3,772,148	3,779,811	2,946,135	3,064,455	3,888,861	116,713	3%
51 - Contract Fees & Svcs	10,457,212	12,189,719	13,718,150	12,396,230	13,053,306	12,401,405	211,686	2%
52 - Other Expenditures	8,682,051	11,230,475	11,229,329	18,072,715	19,703,648	7,321,863	(3,908,612)	-35%
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	88,995,243	115,741,797	119,587,046	96,217,640	109,676,231	110,112,428	(5,629,369)	-5%
Authorized Positions	1,200	1,200	1,200	1,200	1,200	1,200	-	-



BUDGET BY PROGRAM

ADMINISTRATION PROGRAM

The State of Louisiana, by Act 95 of the Legislature, created BREC and gave the BREC Commission the authority to name and employ a person to be designated as Superintendent of the Commission to carry out BREC's mission through applicable plans, policies, procedures, and staff. The Administration Program, through the Superintendent, is responsible for directing all major programs within BREC. The Administration Program consists of several large, multi-disciplinary departments responsible for administrative support functions in the following areas: Information Services, Financial Services, Procurement, Human Resources, Communications, Partnerships and Development, Internal Audit, Risk Management, Compliance and a Small Business Opportunity Program. The Administration Program provides leadership, administrative support, direction, and accountability for all BREC programs in support of its mission and implementation of IYP3.

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY PROGRAM
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025**

ADMINISTRATION

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	33,149,495	27,922,114	27,922,114	33,797,521	33,797,521	26,794,264	(1,127,850)	-4%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	274,850	-	-	-	-	-	-	-
38 - Other Revenue	1,920,630	2,416,250	2,416,250	1,978,745	2,158,631	4,720,250	2,304,000	95%
InterGovernmental Fund Transfer In Carryforward								
TOTAL MEANS OF FINANCING	35,344,975	30,338,364	30,338,364	35,776,266	35,956,152	31,514,514	1,176,150	4%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	5,863,171	7,177,400	7,177,400	5,961,716	6,503,691	7,320,948	143,548	2%
42 - Employee Benefits	3,427,779	3,920,300	3,920,300	3,265,841	3,562,736	3,998,706	78,406	2%
43 - Retired Emp Benefits	241,681	580,000	580,000	258	281	580,000	-	0%
44 - Travel & Training	177,617	210,000	210,000	38,694	42,212	212,000	2,000	1%
45 - Dues & Subscriptions	32,401	55,000	55,000	41,410	45,174	55,000	-	0%
46 - Operating Supplies	445,761	510,000	510,000	314,483	343,072	510,000	-	0%
47 - Materials & Durables	22,069	50,000	50,000	45,825	49,991	50,000	-	0%
48 - Capital Outlay	107,453	3,116,216	3,116,216	191,432	208,835	7,512,703	4,396,487	141%
49 - Direct Costs(COGS)	32,123	43,333	43,333	36,936	40,294	43,333	-	0%
50 - Utilities	488,940	506,838	506,838	70,670	77,094	573,164	66,326	13%
51 - Contract Fees & Svcs	3,323,373	3,520,115	3,520,115	3,640,570	3,971,530	4,246,785	726,670	21%
52 - Other Expenditures	8,162,833	10,649,162	10,649,162	13,941,124	15,208,499	6,411,875	(4,237,287)	-40%
InterGovernmental Fund Transfer Out								
TOTAL EXPENDITURES	22,325,200	30,338,364	30,338,364	27,548,958	30,053,409	31,514,514	1,176,150	4%
Authorized Positions	119	119	119	119	119	119	-	-



BUDGET BY PROGRAM

RECREATION PROGRAM

The mission of the Recreation Department is to provide all patrons with the highest level of customer service, facilities, and program opportunities that cultivate positive, meaningful experiences. To provide the most effective programs and services to EBR residents, the Recreation Department operates within the following subdivisions: Community Recreation which includes Neighborhood & Community Parks along with Community Events such as neighborhood and parish-wide events, festivals, and cultural activities including holiday and seasonal events; Conservation, Outdoor Recreation, and Environmental Education (CORE) which includes Conservation Education, Conservation Facilities and Outdoor Adventure & Extreme Sports; Special Interest Facilities & Programs which includes Aquatics, Athletics & Tennis, BREC Arts, BREC-LSU-BRAS Highland Road Park Observatory, Farr Park Equestrian Center, Independence Park Theatre and Cultural Center, and Magnolia Mound; and Recreation Administrative Services which includes Administrative Office Management, Records & Compliance, Data Measurement & Evaluation, and Recreation IT Coordination.

BREC CONSOLIDATED STATEMENT								
RECOMMENDED EXPENDITURES BY PROGRAM								
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025								
RECREATION								
MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	12,789,015	14,087,044	14,087,044	13,701,550	13,701,550	14,352,543	265,499	2%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	3,200	5,000	5,000	3,580	5,455	5,000	-	-
34 - Retail Sales Revenue	275,574	316,700	316,700	192,118	345,491	316,700	-	0%
35 - Food & Beverage Sales	12,433	25,417	25,417	15,833	27,728	25,417	-	0%
36 - Rental Revenue	1,509,350	1,315,224	1,315,224	1,220,683	1,434,790	1,315,224	-	0%
37 - Program Self-Gen Revenue	2,629,262	2,848,319	2,848,319	1,957,016	3,107,257	2,848,319	-	0%
38 - Other Revenue	30,646	15,000	15,000	28,672	16,364	15,000	-	0%
InterGovernment Fund Transfer In								
Carryforward			339,432					
TOTAL MEANS OF FINANCING	17,249,479	18,612,704	18,952,136	17,119,452	18,638,634	18,878,203	265,499	1%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	7,927,314	8,994,165	8,994,165	7,507,899	9,803,640	9,174,048	179,883	2%
42 - Employee Benefits	2,819,811	3,127,500	3,127,500	2,544,140	4,901,820	3,190,050	62,550	2%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	38,408	57,840	57,840	32,562	42,056	57,840	-	0%
45 - Dues & Subscriptions	10,166	19,387	20,987	8,510	10,449	19,387	-	0%
46 - Operating Supplies	799,233	918,265	970,054	700,181	726,439	918,265	-	0%
47 - Materials & Durables	360,353	426,633	455,335	346,878	343,970	426,633	-	0%
48 - Capital Outlay	702,520	570,434	640,719	362,115	293,390	570,434	-	-
49 - Direct Costs(COGS)	169,578	209,500	226,408	120,707	198,550	209,500	-	0%
50 - Utilities	2,147,679	2,061,258	2,061,444	2,014,848	1,989,799	2,084,324	23,066	1%
51 - Contract Fees & Svcs	2,196,249	2,143,056	2,312,995	2,326,369	2,028,750	2,143,056	-	0%
52 - Other Expenditures	78,169	84,666	84,689	94,273	86,200	84,666	-	0%
InterGovernmental Fund Transfer Out								
TOTAL EXPENDITURES	17,249,479	18,612,704	18,952,136	16,058,482	20,425,062	18,878,203	265,499	1%
Authorized Positions	544	544	544	544	544	544	-	-



BUDGET BY PROGRAM

GOLF PROGRAM

The BREC Golf Department strives to improve the golf experiences available to East Baton Rouge Parish residents and visitors. We provide high quality golf course experiences through professional golf course management and maintenance, turf management, and golf course design. We also provide sales of apparel and equipment, golf instruction, driving ranges and practice areas, facility rentals, and restaurants/concessions. BREC Golf operates five golf courses geographically spread across the parish offering a diverse variety of golf options ranging from beginner level driving ranges and 9-hole courses to championship level 18-hole courses. We offer a variety of golf experiences and price points and should have a golf experience to meet all our users' needs.

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY PROGRAM
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025**

GOLF								
MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	1,479,602	2,318,086	2,318,086	1,588,954	2,318,086	2,357,119	39,033	2%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	483,056	450,957	450,957	469,950	512,673	450,957	-	0%
35 - Food & Beverage Sales	337,445	375,558	375,558	345,928	377,376	375,558	-	0%
36 - Rental Revenue	1,391,313	1,359,871	1,359,871	1,377,096	1,502,287	1,359,871	-	0%
37 - Program Self-Gen Revenue	3,235,266	3,154,695	3,154,695	3,358,410	3,663,720	3,654,695	500,000	16%
38 - Other Revenue	317	-	-	217	237	-	-	-
InterGovernment Fund Transfer In							-	-
Carryforward			233,348					
TOTAL MEANS OF FINANCING	6,926,999	7,659,167	7,892,515	7,140,555	8,374,379	8,198,200	539,033	7%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	2,995,337	3,202,406	3,202,406	2,849,089	3,108,097	3,266,454	64,048	2%
42 - Employee Benefits	1,220,072	1,333,274	1,333,274	1,181,622	1,289,043	1,359,940	26,666	2%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	8,179	11,400	11,400	6,729	7,341	11,400	-	0%
45 - Dues & Subscriptions	6,649	5,992	5,992	5,103	5,567	5,992	-	0%
46 - Operating Supplies	285,195	412,214	447,503	252,511	275,467	412,214	-	0%
47 - Materials & Durables	434,213	544,875	607,748	421,941	460,299	544,875	-	0%
48 - Capital Outlay	262,876	249,760	249,760	245,374	267,681	249,760	-	0%
49 - Direct Costs(COGS)	519,077	563,000	584,551	567,492	619,082	563,000	-	0%
50 - Utilities	284,003	323,382	323,382	232,040	253,134	350,703	27,321	8%
51 - Contract Fees & Svcs	908,918	998,929	1,111,734	748,485	816,529	1,419,927	420,998	42%
52 - Other Expenditures	2,480	13,935	14,765	1,787	1,949	13,935	-	0%
InterGovernmental Fund Transfer Out							-	0%
TOTAL EXPENDITURES	6,926,999	7,659,167	7,892,515	6,512,173	7,104,189	8,198,200	539,033	7%
Authorized Positions	124	124	124	124	124	124	-	-



BUDGET BY PROGRAM

ZOO PROGRAM

BREC's Baton Rouge Zoo includes zoological programs, global conservation efforts, facility operations, guest services and conservation education. The Zoo operates and manages 147 acres, with a 2025 operating budget of over \$7 million and a staff of over 100 employees. The Zoo's peak season is the Spring (March/April) due largely to temperate weather & school field trips. However, other peak times circulate around the large-scale community events such as Boo at the Zoo & BREW at the Zoo, both held in October. Nearly half our guests are local, originating chiefly from the East Baton Rouge, Ascension and Livingston Parish markets, however annually, guest come from every state in the United States.

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY PROGRAM
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025**

ZOO								
MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	4,909,398	5,864,415	5,864,415	5,294,326	5,294,326	5,629,254	(235,161)	-4%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	486,814	455,550	455,550	372,197	486,439	455,550	-	0%
35 - Food & Beverage Sales	561,337	565,584	565,584	299,240	454,272	565,584	-	0%
36 - Rental Revenue	163,962	213,705	213,705	123,125	205,431	213,705	-	0%
37 - Program Self-Gen Revenue	1,541,714	1,827,853	1,827,853	960,709	1,691,296	1,516,986	(310,867)	-17%
38 - Other Revenue	(3,320)	-	-	(3,310)	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	-
Carryforward	-	-	360,796	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,659,905	8,927,107	9,287,903	7,046,288	8,131,764	8,381,079	(546,028)	-6%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	2,927,696	3,047,394	3,047,394	2,425,951	3,193,303	3,108,342	60,948	2%
42 - Employee Benefits	1,492,097	1,505,774	1,505,774	1,210,022	1,432,946	1,535,889	30,115	2%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	28,551	42,305	42,305	14,792	28,075	42,305	-	0%
45 - Dues & Subscriptions	37,591	37,001	40,089	46,178	45,270	37,001	-	0%
46 - Operating Supplies	507,535	577,091	628,064	448,966	510,382	577,091	-	0%
47 - Materials & Durables	157,143	196,159	202,433	101,049	156,543	196,159	-	0%
48 - Capital Outlay	576,373	1,677,402	1,688,282	120,986	1,109,662	685,636	(991,766)	-
49 - Direct Costs(COGS)	396,007	424,669	436,945	358,511	382,202	424,669	-	0%
50 - Utilities	354,886	432,877	433,030	303,310	389,589	432,877	-	0%
51 - Contract Fees & Svcs	1,163,413	960,935	1,238,087	756,790	864,842	986,935	26,000	3%
52 - Other Expenditures	18,613	25,500	25,500	13,152	18,950	354,175	328,675	1289%
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	7,659,905	8,927,107	9,287,903	5,799,703	8,131,764	8,381,079	(546,028)	-6%
Authorized Positions	118	118	118	118	118	118	-	-



BUDGET BY PROGRAM

PARK OPERATIONS

BREC's Park Operations Department includes four district divisions (Greenwood District, Plank Road District, Forest District, and FARR District), four specialty divisions (Forestry, Horticulture, Sports Turf North, and Sports Turf South), three trades divisions (Trades A, Trades B, and Special Services), and Fleet Management. BREC facilities include 175 park sites totaling about 6500 acres, which contain over 400 buildings. The Park Operations Department provides routine mowing operations through in-house Teams and contractors tasked with maintaining BREC parks at standards determined by BREC. Debris, litter removal, athletic field and venue preparation, playground inspection and maintenance, Forestry and Horticultural Teams services, special event set up, building repairs, picnic facility maintenance, mechanical operations and repairs and maintenance, plus numerous other services related to grounds and property maintenance. In addition, the department services, repairs, and manages more than 200 vehicles in the BREC fleet and more than 100 pieces of varied specialty equipment required to maintain the vast park system.

BREC CONSOLIDATED STATEMENT								
RECOMMENDED EXPENDITURES BY PROGRAM								
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025								
PARK OPERATIONS								
MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	16,690,552	20,607,999	20,607,999	18,514,818	20,607,999	19,968,535	(639,464)	-3%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	-	-	-	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	-
38 - Other Revenue	-	-	-	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-	-	-	-
Carryforward			977,891					
TOTAL MEANS OF FINANCING	16,690,552	20,607,999	21,585,890	18,514,818	20,607,999	19,968,535	(639,464)	-3%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	6,782,445	7,199,915	7,199,915	6,821,287	7,441,404	7,343,913	143,998	2%
42 - Employee Benefits	3,961,303	4,025,980	4,025,980	3,857,860	4,208,575	4,106,500	80,520	2%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	1,215	7,000	7,000	1,318	1,438	5,000	(2,000)	-29%
45 - Dues & Subscriptions	-	1,625	1,625	-	-	1,625	-	0%
46 - Operating Supplies	658,373	856,750	868,453	579,895	632,613	856,750	-	0%
47 - Materials & Durables	991,504	1,320,338	1,334,353	1,494,362	1,630,213	1,320,338	-	0%
48 - Capital Outlay	1,609,331	2,819,702	3,606,104	2,888,710	3,151,320	2,919,702	100,000	4%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	-
50 - Utilities	314,590	412,793	420,117	302,706	330,225	412,793	-	0%
51 - Contract Fees & Svcs	2,365,681	3,956,684	4,115,130	4,488,773	4,896,843	2,994,702	(961,982)	-24%
52 - Other Expenditures	6,110	7,212	7,213	355	387	7,212	-	0%
InterGovernmental Fund Transfer Out								
TOTAL EXPENDITURES	16,690,552	20,607,999	21,585,890	20,435,266	22,293,017	19,968,535	(639,464)	-3%
Authorized Positions	212	212	212	212	212	212	-	-



BUDGET BY PROGRAM

PLANNING AND ENGINEERING (P&E)

P&E Department responsibilities include: Planning, designing, and constructing BREC parks and facilities; Responsible owner of the Strategic Plan, including citizen input and prioritization of Capital Improvement Program Identifying and analyzing present and future park recreation and park land needs; Natural resource management, land acquisition and disposal; and maintaining and updating BREC's land and facility inventory.

Additionally, P&E's Natural Resource Management Division (NRM) is responsible for the stewardship and management of BREC's natural resources guided by the Natural Resources Management Plan (NRMP). The NRM Division identifies and manages all of BREC's land with ecological significance including BREC's four (4) conservation areas and seven (7) nature reserves along with several thousand acres of BREC land.

**BREC CONSOLIDATED STATEMENT
RECOMMENDED EXPENDITURES BY PROGRAM
FY 26 EXPENDITURE ANALYSIS AS OF December 1, 2025**

PLANNING & ENGINEERING

MEANS OF FINANCING	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Revenue	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
31 - Tax Revenue	15,967,733	16,671,456	16,671,456	12,674,041	17,174,041	17,055,897	384,441	2%
32 - Licenses & Permits Rev	-	-	-	-	-	-	-	-
33 - Grant Revenue	2,023,673	9,500,000	9,500,000	1,635,131	1,635,131	4,995,000	(4,505,000)	-47%
34 - Retail Sales Revenue	-	-	-	-	-	-	-	-
35 - Food & Beverage Sales	-	-	-	-	-	-	-	-
36 - Rental Revenue	-	-	-	-	-	-	-	-
37 - Program Self-Gen Revenue	-	-	-	-	-	-	-	-
38 - Other Revenue	151,702	3,425,000	3,425,000	3,425,000	3,425,000	1,121,000	(2,304,000)	-67%
InterGovernment Fund Transfer In	-	-	-	4,500,000	-	-	-	-
Carryforward	-	-	1,933,782	-	-	-	-	-
TOTAL MEANS OF FINANCING	18,143,108	29,596,456	31,530,238	22,234,172	22,234,172	23,171,897	(6,424,559)	-22%
EXPENDITURES	FY 24 Prior Year Actual	FY 25 Approved Budget	FY 25 Existing Operating Budget	FY 25 Actual Expenditures	FY 2025 Total Projection	FY 26 Executive Budget	Variance FY25 Approved to FY26 Executive	Variance %
41 - Salaries and Wages	2,384,965	2,750,000	2,750,000	2,590,836	2,826,367	2,805,000	55,000	2%
42 - Employee Benefits	1,146,522	1,350,000	1,350,000	1,118,869	1,220,584	1,377,000	27,000	2%
43 - Retired Emp Benefits	-	-	-	-	-	-	-	-
44 - Travel & Training	12,754	17,500	17,500	8,793	9,592	17,500	-	0%
45 - Dues & Subscriptions	2,745	3,000	3,000	1,330	1,451	3,000	-	0%
46 - Operating Supplies	87,145	130,000	130,092	80,176	87,465	130,000	-	0%
47 - Materials & Durables	36,807	75,000	87,415	25,019	27,293	75,000	-	0%
48 - Capital Outlay	13,542,431	24,175,956	25,289,142	11,558,203	12,608,949	17,669,397	(6,506,559)	-27%
49 - Direct Costs(COGS)	-	-	-	-	-	-	-	-
50 - Utilities	16,313	35,000	35,000	22,562	24,613	35,000	-	0%
51 - Contract Fees & Svcs	499,578	610,000	1,420,089	435,244	474,812	610,000	-	0%
52 - Other Expenditures	413,846	450,000	448,000	4,022,025	4,387,664	450,000	-	0%
InterGovernmental Fund Transfer Out	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,143,108	29,596,456	31,530,238	19,863,057	21,668,789	23,171,897	(6,424,559)	-22%
Authorized Positions	83	83	83	83	83	83	-	-



PROPOSED FEE SCHEDULE CHANGES

Golf (*Figure 8.1-8.2*) and Zoo (*Figure 9.1*) are proposing new and increased rates in 2026:

A. BREC Golf

RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE					
2026 FISCAL YEAR					
PROPOSED FEE SCHEDULE CHANGES					
GOLF DEPARTMENT					
Department or Location	Description of Fee	Current Fee	Proposed Fee		Reason Needed / Notes
City Park					
	WD Collegiate rate w/cart	\$ 23.00	\$ 25.00		Closing gap w/Sr. fees
	WE Collegiate rate w/cart	\$ 28.00	\$ 29.00		Closing gap w/Sr. fees
J. S. Clark Park					
	WD Collegiate rate w/cart	\$ 23.00	\$ 25.00		Closing gap w/Sr. fees
	WE Collegiate rate w/cart	\$ 28.00	\$ 29.00		Closing gap w/Sr. fees
Webb Memorial GC					
	WD Collegiate rate w/cart	\$ 25.00	\$ 27.00		Closing gap w/Sr. fees
	WE Collegiate rate w/cart	\$ 30.00	\$ 32.00		Closing gap w/Sr. fees
Santa Maria Golf Course					
	Weekday Green Fee	\$ 38.00	\$ 39.00		\$1 market adjustment
	WD Sr. Green Fee	\$ 29.00	\$ 30.00		\$1 market adjustment
	WD Twilight Green Fee	\$ 28.00	\$ 29.00		\$1 market adjustment
	Weekday 9 Hole Rate	\$ 20.00	\$ 21.00		\$1 market adjustment
	Weekend 9 Hole Rate	\$ 24.00	\$ 25.00		\$1 market adjustment
	Weekend Green Fee	\$ 48.00	\$ 49.00		\$1 market adjustment
	WE Sr./Jr. Green Fee	\$ 38.00	\$ 39.00		Jr. fee before 1pm
	WE Twilight Green Fee	\$ 35.00	\$ 36.00		\$1 market adjustment
Beaver Creek Golf Course					
	Weekday Green Fee	\$ 38.00	\$ 39.00		\$1 market adjustment
	WD Monday - Thursday Green Fee	\$ 50.00	\$ 53.00		\$1 market adj. + cart fee
	WD Sr. Green Fee	\$ 26.00	\$ 27.00		\$1 market adjustment
	Twilight Junior Green Fee	\$ 10.00	\$ 10.00		Weekdays & Weekends Twilight
	WD Twilight Green Fee	\$ 28.00	\$ 29.00		\$1 market adjustment
	Weekday 9 Hole Rate	\$ 20.00	\$ 21.00		\$1 market adjustment
	WD Friday Green Fee (Includes Cart)	\$ 62.00			Eliminated - Weekend applies
	WD Friday Senior Green Fee (Includes	\$ 52.00			Eliminated - Weekend applies
	WD Friday Twilight Green Fee	\$ 40.00			Eliminated - Weekend applies
	Weekend 9 Hole Rate	\$ 24.00	\$ 25.00		\$1 market adjustment
	Weekend Green Fee	\$ 48.00	\$ 49.00		\$1 market adjustment
	WE Sr./Jr. Green Fee	\$ 38.00	\$ 39.00		Before Twilight rates
	WE Twilight Green Fee	\$ 35.00	\$ 36.00		\$1 market adjustment
All Courses					
	Cart Fee (per rider) 18 Holes	\$ 14.00	\$ 16.00		Last increased in 2016
	Cart Fee (per rider) 9 Holes	\$ 8.00	\$ 9.00		Last increased in 2016

Figure 8.1



RECREATION AND PARK COMMISSION FOR THE PARISH OF EAST BATON ROUGE

2026 FISCAL YEAR

PROPOSED FEE SCHEDULE CHANGES

GOLF DEPARTMENT

Location	Description of Fee	Current Annual	Current 6 Months	Current 3 Months	Proposed Annual	Proposed 6 Months	Proposed 3 Months	Notes
Santa Maria Annual Passes - All BREC Courses								
	6 Course Annual Passes - All BREC Courses	Annual	6 Months	3 Months	Annual	6 Months	3 Months	
	7 Day Sr/Jr Annual Pass	\$1,500	\$825	\$500	\$1,550	\$850	\$525	Standard Annual Adjustment
	Weekday Sr/Jr Annual Pass	\$1,025	\$550	\$325	\$1,050	\$575	\$350	Standard Annual Adjustment
	7 Day Sr. Couple Annual Pass	\$2,175	\$1,175	\$725	\$2,225	\$1,200	\$750	Standard Annual Adjustment
	Weekday Sr. Couple Annual Pass	\$1,525	\$825	\$500	\$1,550	\$850	\$525	Standard Annual Adjustment
	7 Day Individual Annual Pass	\$1,850	\$1,000	\$625	\$1,900	\$1,050	\$650	Standard Annual Adjustment
	Weekday Individual Annual Pass	\$1,425	\$775	\$450	\$1,475	\$800	\$500	Standard Annual Adjustment
	7 Day Family Annual Pass	\$2,750	\$1,475	\$925	\$2,800	\$1,500	\$950	Standard Annual Adjustment
	Weekday Family Annual Pass	\$2,250	\$1,225	\$750	\$2,100	\$1,150	\$725	Standard Annual Adjustment
Beaver Creek Annual Passes - Beaver Creek, Webb, City Park, & Clark Park								
		Annual	6 Months	3 Months	Annual	6 Months	3 Months	
	7 Day Sr/Jr Annual Pass	\$1,050	\$600	\$350	\$1,100	\$625	\$375	Standard Annual Adjustment
	Weekday Sr/Jr Annual Pass	\$725	\$400	\$250	\$750	\$425	\$275	Standard Annual Adjustment
	7 Day Sr. Couple Annual Pass	\$1,425	\$800	\$475	\$1,475	\$825	\$500	Standard Annual Adjustment
	Weekday Sr. Couple Annual Pass	\$975	\$525	\$325	\$1,025	\$550	\$350	Standard Annual Adjustment
	7 Day Individual Annual Pass	\$1,200	\$675	\$400	\$1,300	\$725	\$425	Standard Annual Adjustment
	Weekday Individual Annual Pass	\$925	\$500	\$300	\$975	\$525	\$325	Standard Annual Adjustment
	7 Day Family Annual Pass	\$1,900	\$1,050	\$625	\$2,000	\$1,100	\$675	Standard Annual Adjustment
	Weekday Family Annual Pass	\$1,425	\$775	\$475	\$1,500	\$825	\$500	Standard Annual Adjustment
Webb Memorial Passes - Webb, City Park, & Clark Park								
		Annual	6 Months	3 Months	Annual	6 Months	3 Months	
	7 Day Sr/Jr Annual Pass	\$600	\$350	\$225	\$650	\$375	\$225	Standard Annual Adjustment
	Weekday Sr. Annual Pass	\$475	\$275	\$175	\$500	\$275	\$175	Standard Annual Adjustment
	7 Day Sr. Couple Annual Pass	\$700	\$425	\$275	\$750	\$425	\$275	Standard Annual Adjustment
	Weekday Sr. Couple Annual Pass	\$550	\$325	\$200	\$575	\$325	\$225	Standard Annual Adjustment
	7 Day Individual Annual Pass	\$700	\$425	\$250	\$750	\$425	\$250	Standard Annual Adjustment
	Weekday Individual Annual Pass	\$500	\$300	\$175	\$525	\$300	\$175	Standard Annual Adjustment
	7 Day Family Annual Pass	\$850	\$500	\$325	\$900	\$525	\$350	Standard Annual Adjustment
	Weekday Family Annual Pass	\$700	\$425	\$275	\$700	\$425	\$275	Standard Annual Adjustment
	Individual Cart Pass Plan - 70 uses	\$700	n/a	n/a	\$800	n/a	n/a	Last Changed in 2016

Figure 8.2



OFFICERS

Michael Polito, Chair
Wade Evans, Vice Chair
Carl Stages, Treasurer
Janet Simmons, Superintendent + Ex-Officio Secretary

COMMISSIONERS

Michael Polito, Chair
Wade Evans, Vice Chair
Carl Stages, Treasurer
Collis Temple, III
David McDavid
Dustin Yates
Lon Vicknair
Joseph "Marshall" Ortego
Dr. Murelle G. Harrison

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Randy Alvarez
Mark Greggs
Ashley Latham
Deanna Mankins
Wayne Messina
Linton Naquin
Tine Neames
Myra Richardson
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