

**Recreation and Park Commission of EBR
Monthly Budget Status Report
As of February 28, 2026**

Prepared 2/28/26

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Monthly Operating Budget Status Report

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BUDGET ANALYSIS EXECUTIVE SUMMARY
As of February 28, 2026

Revenue Collection Analysis

- Agency-wide revenues: FY26 approved budget \$110M; projected collections show 67M or 101% of the budget.

- Agency-wide expenditures: FY26 operating budget \$110M
- Grant Revenue: Budget \$5M, timing/recognition is delayed due to pending reimbursements.

- Retail Sales: Budget 1.2M
- Food & Beverage: Budget \$.96M
- Rental Revenue: \$2.9M
- Program Self Generated: Budget \$8.0M
- Misc Revenue: \$5.9

Expenditure Analysis

- Salaries and Wages: \$33M
- Employee Benefits: \$15.7M
- Capital Outlay: \$29.6M
- Contract and Fees: 12.4M

BREC
REVENUE COLLECTION ANALYSIS
FISCAL YEAR 2026
As of Feburary 28,2026

NUMBER OF MONTHS REMAINING IN FY: 10
 PERCENT OF FY COMPLETED: 17%

Revenue Category	FY 26 Budget	YTD collected by MOF	Projected FY 26 Collections	Projected Collections Over/(Under) Budget	% Projected	
					Collect ed YTD Collect ed as	Comp a red to Budget
31 - Tax Revenue	86,157,612	16,520,608	99,123,650	12,966,038	19%	115%
32 - Licenses&Permits Rev	0	0	0	-	0%	0%
33 - Grant Revenue	5,000,000	0	0	(5,000,000)	0%	0%
34 - Retail Sales Revenue	1,223,207	145,454	872,724	(350,483)	12%	71%
35 - Food & Beverage Sales	966,559	105,804	634,821	(331,738)	11%	66%
36 - Rental Revenue	2,888,800	473,295	2,839,770	(49,030)	16%	98%
37 - Program Self-Gen Revenue	8,020,000	866,028	5,196,166	(2,823,834)	11%	65%
38 - Misc Revenue	5,856,250	340,737	2,044,422	(3,811,828)	6%	35%
TOTAL	110,112,428	18,451,926	110,711,553	599,125	17%	101%

**BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026
As of February 28, 2026**

NUMBER OF MONTHS REMAINING IN FY: 10
PERCENT OF FY COMPLETED: 17%

	FY 2025 Actual Collections	FY 2026 Existing Operating Budget (EOB)	YTD Collected by MOF	Projected FY 2026 COLLECTIONS	Projected Collections Over/(Under) Budget	% Collected by MOF as Compared to Budget		
MEANS OF FINANCING (MOF):								
31 - Tax Revenue	93,849,106	86,157,612	16,520,608	99,123,650	12,966,038	19%		
32 - Licenses & Permits Revenue			-	-	-	0%		
33 - Grant Revenue	1,639,311	5,000,000	-	-	(5,000,000)	0%		
34 - Retail Sales Revenue	1,307,693	1,223,207	145,454	872,724	(350,483)	12%		
35 - Food & Beverage Sales	874,224	966,559	105,804	634,821	(331,738)	11%		
36 - Rental Revenue	3,003,376	2,888,800	473,295	2,839,770	(49,030)	16%		
37 - Program Self-Gen Revenue	11,356,863	8,020,000	866,028	5,196,166	(2,823,834)	11%		
38 - Misc. Revenue	6,004,341	5,856,250	340,737	2,044,422	(3,811,828)	6%		
Total	118,034,914	110,112,428	18,451,926	110,711,553	599,125	17%		
<i>% Inc/(Dec) Actual Collections from PY</i>				<i>-6.20%</i>				
EXPENDITURES:								
	FY 2025 Expenditures	FY 2026 Existing Operating Budget (EOB)	YTD Expenditures	Projected FY 2026 EXPENDITURES	Projected Exp Over/(Under) Budget	% YTD Exp Compared to Budget	Projected Expended by FYE	Projected Expended by Personnel Serv
DEPARTMENT								
41 - Salaries and Wages	31,143,957	33,018,705	4,954,335	29,726,011	(3,292,694)	15%	90%	
42 - Employee Benefits	14,629,870	15,568,085	2,322,859	13,937,156	(1,630,929)	15%	90%	
43 - Retired Emp Benefits	258	580,000	20,504	123,023	(456,977)	4%	21%	
44 - Travel & Training	152,137	346,045	8,414	50,482	(295,563)	2%	15%	
45 - Dues & Subscriptions	162,526	122,005	5,702	34,213	(87,792)	5%	28%	
46 - Operating Supplies	2,769,642	3,404,320	455,096	2,730,577	(673,743)	13%	80%	
47 - Materials & Durables	2,902,427	2,613,005	405,157	2,430,944	(182,061)	16%	93%	
48 - Capital Outlay	19,810,569	29,607,632	261,047	1,566,280	(28,041,352)	1%	5%	
49 - Direct Costs(COGS)	1,557,723	1,240,502	176,571	1,059,423	(181,079)	14%	85%	
50 - Utilities	3,423,818	3,888,861	624,455	3,746,728	(142,133)	16%	96%	
51 - Contract Fees & Svcs	14,922,289	12,401,405	1,949,173	11,695,035	(706,370)	16%	94%	
52 - Othr Expenditures	18,486,275	7,321,863	15,675	94,049	(7,227,814)	0%	1%	
Total	109,961,491	110,112,428	11,198,987	67,193,921	(42,918,507)	10%	61%	38%
<i>% Inc/(Dec) Expenditures from PY</i>				<i>-32.60%</i>				
AGENCY/PROGRAM								
Administration	29,845,475	31,514,514	2,775,187	16,651,122	(14,863,392)	9%	102%	52%
Recreation	17,898,191	18,878,203	2,581,176	15,487,058	(3,391,145)	14%	73%	24%
Golf	7,051,076	8,198,200	1,106,031	6,636,186	(1,562,014)	13%	61%	12%
Zoo	7,803,567	8,381,079	1,182,386	7,094,318	(1,286,762)	14%	72%	39%
Park Operations	23,242,292	19,968,535	2,848,203	17,089,216	(2,879,319)	14%	66%	23%
Planning & Engineering	24,120,890	23,171,897	706,004	4,236,022	(18,935,875)	3%	17%	0%
Total Department	109,961,491	110,112,428	11,198,987	67,193,921	(42,918,507)	10%	61%	50%
<i>Collections less Expenditures - i.e., expended authority (over)/under</i>				<i>43,517,632</i>				

ATTACHMENT A
Expenditures By Program

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28,2026

ADMINISTRATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	26,794,264	5,814,842	-	34,889,052	8,094,788
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	500	-	3,000	3,000
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Misc Revenues	4,720,250	135,558	-	813,349	(3,906,901)
InterGovernment Fund Transfer In				-	-
TOTAL MEANS OF FINANCING	31,514,514	5,950,900	-	35,705,401	4,190,887

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	7,320,948	1,169,969	-	7,019,814	(301,134)
42 - Employee Benefits	3,998,706	634,259	-	3,805,556	(193,150)
43 - Retired Emp Benefits	580,000	20,504	-	123,023	(456,977)
44 - Travel & Training	212,000	1,653	210,347	9,921	(202,079)
45 - Dues & Subscriptions	55,000	3,027	51,973	18,162	(36,838)
				-	
46 - Operating Supplies	510,000	123,281	386,719	739,687	229,687
47 - Materials & Durables	50,000	7,472	3,716	44,829	(5,171)
48 - Capital Outlay	7,512,703	2,524	4,647,458	15,144	(7,497,559)
49 - Direct Costs (COGS)	43,333	5,071	38,262	30,424	(12,909)
50 - Utilites	573,164	75,818	-	454,908	(118,256)
				-	
51 - Contract Fees & Svcs	4,246,785	731,056	1,961,298	4,386,335	139,550
				-	
52 - Other Expenditures	6,411,875	553	11,138,307	3,320	(6,408,555)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	31,514,514	2,775,187	18,438,081	16,651,122	(14,863,392)

Authorized Positions

Full-time 94

Part-time 15

Seasonal 0

Total: 109

BREC Total Employees: 839

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

RECREATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	14,352,543	2,392,091	-	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	17,744	-	106,465	(210,235)
35 - Food & Beverages Sales	25,417	351	-	2,107	(23,310)
36 - Rental Revenues	1,315,224	244,161	-	1,464,967	149,743
				-	
37 - Program Self-Gen Reven	2,848,319	124,602	(2,723,893)	747,609	(2,100,710)
				-	
38 - Misc Revenues	15,000	2,549	-	15,297	297
InterGovernment Fund Transfer In	-	-	-	-	
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	18,878,203	2,781,498	(2,723,893)	16,688,988	(2,189,215)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	9,174,048	1,349,176	-	8,095,053	(1,078,995)
42 - Employee Benefits	3,190,050	407,579	-	2,445,474	(744,576)
43 - Retired Emp Benefits	-	-	-	-	
44 - Travel & Training	57,840	5,265	-	31,588	(26,252)
45 - Dues & Subscriptions	19,387	309	-	1,854	(17,533)
				-	
46 - Operating Supplies	918,265	119,325	798,940	715,951	(202,314)
				-	
47 - Materials & Durables	426,633	27,062	399,571	162,374	(264,259)
48 - Capital Outlay	570,434	36,084	534,350	216,504	(353,930)
49 - Direct Costs (COGS)	209,500	13,711	195,789	82,267	(127,233)
				-	
50 - Utilites	2,084,324	374,053	1,721,466	2,244,316	159,992
				-	
51 - Contract Fees & Svcs	2,143,056	234,176	1,904,099	1,405,057	(737,999)
52 - Other Expenditures	84,666	14,437	82,793	86,619	1,953
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	18,878,203	2,581,176	5,637,007	15,487,058	(3,391,145)

Authorized Positions

Full-time 95
 Part-time 206
 Seasonal 26
Total: 327

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

GOLF

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	2,357,119	392,853	-	2,357,119	(0)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	52,329	-	313,973	(136,984)
35 - Food & Beverages Sales	375,558	47,562	-	285,373	(90,185)
36 - Rental Revenues	1,359,871	203,430	-	1,220,578	(139,293)
37 - Program Self-Gen Reven	3,654,695	532,883	-	3,197,297	(457,398)
38 - Misc Revenues	-	4,287	-	25,720	25,720
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,198,200	1,233,343	-	7,400,061	(798,139)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	3,266,454	460,264	-	2,761,585	(504,869)
42 - Employee Benefits	1,359,940	204,640	-	1,227,841	(132,099)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	496	-	2,976	(8,424)
45 - Dues & Subscriptions	5,992	1,507	-	9,042	3,050
				-	
46 - Operating Supplies	412,214	55,490	356,724	332,938	(79,276)
47 - Materials & Durables	544,875	90,174	454,701	541,047	(3,828)
48 - Capital Outlay	249,760	67,820	181,940	406,920	157,160
49 - Direct Costs (COGS)	563,000	93,787	469,213	562,724	(276)
50 - Utilites	350,703	39,592	311,841	237,551	(113,152)
51 - Contract Fees & Svcs	1,419,927	92,260	1,327,667	553,562	(866,365)
52 - Other Expenditures	13,935	-	6,935	-	(13,935)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	8,198,200	1,106,031	3,109,020	6,636,186	(1,562,014)

Authorized Positions

Full-time 41

Part-time 69

Seasonal 2

Total 112

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28,2026

ZOO

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	5,629,254	938,209	-	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	75,381	-	452,286	(3,264)
35 - Food & Beverages Sales	565,584	57,890	-	347,338	(218,246)
36 - Rental Revenues	213,705	25,204	-	151,225	(62,480)
37 - Program Self-Gen Reven	1,516,986	208,543	-	1,251,259	(265,727)
38 - Misc Revenues	-	117	-	704	704
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,381,079	1,305,344	-	7,832,066	(549,013)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	3,108,342	465,113	-	2,790,680	(317,663)
42 - Employee Benefits	1,535,889	231,437	-	1,388,621	(147,268)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	126	-	759	(41,546)
45 - Dues & Subscriptions	37,001	859	36,142	5,156	(31,846)
46 - Operating Supplies	577,091	74,439	502,652	446,635	(130,456)
47 - Materials & Durables	196,159	16,738	179,421	100,430	(95,729)
48 - Capital Outlay	685,636	113,200	572,436	679,200	(6,436)
49 - Direct Costs (COGS)	424,669	64,002	360,668	384,009	(40,660)
50 - Utilites	432,877	85,106	347,771	510,638	77,761
51 - Contract Fees & Svcs	986,935	131,265	855,670	787,591	(199,344)
52 - Other Expenditures	354,175	100	354,075	600	(353,575)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	8,381,079	1,182,386	3,208,833	7,094,318	(1,286,762)

Authorized Positions

Full-time 57
 Part-time 33
 Seasonal 0
Total: 90

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

PARK OPERATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	19,968,535	3,229,344	-	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 - Misc Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,968,535	3,229,344	-	-	(592,474)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	7,343,912	1,047,799	-	6,286,793	(1,057,119)
42 - Employee Benefits	4,106,500	659,458	-	3,956,749	(149,751)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	-	-	(5,000)
45 - Dues & Subscriptions	1,625	-	-	-	(1,625)
		-	-	-	
46 - Operating Supplies	856,750	75,030	781,720	450,177	(406,573)
		-	-	-	
47 - Materials & Durables	1,320,338	255,301	1,282,849	1,531,806	211,468
48 - Capital Outlay	2,919,702	10,710	2,908,992	64,258	(2,855,444)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	412,793	44,182	368,611	265,090	(147,703)
51 - Contract Fees & Svcs	2,994,703	755,724	2,238,979	4,534,342	1,539,639
52 - Other Expenditures	7,212	-	7,212	-	(7,212)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	19,968,535	2,848,203	7,588,364	17,089,216	(2,879,319)

Authorized Positions

Full-time 155
 Part-time 2
 Seasonal 2
Total: 159

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

PLANNING & ENGINEERING

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	17,055,897	2,138,598	-	12,831,589	(4,224,308)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	-	-	-	(4,995,000)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Misc Revenues (\$3.3M PYF)	1,121,000	69,629	-	417,772	(703,228)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	23,171,897	2,208,227	-	13,249,361	(9,922,536)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	2,805,000	462,014	-	2,772,085	(32,915)
42 - Employee Benefits	1,377,000	185,486	-	1,112,915	(264,085)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	873	-	5,238	(12,262)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	7,531	122,469	45,189	(84,811)
47 - Materials & Durables	75,000	8,410	66,590	50,458	(24,542)
	-	-	-	-	-
48 - Capital Outlay	17,669,397	30,709	17,093,409	184,254	(17,485,143)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	5,704	29,296	34,225	(775)
	-	-	-	-	-
51 - Contract Fees & Svcs	610,000	4,691	617,309	28,148	(581,852)
52 - Other Expenditures	450,000	585	994,694	3,510	(446,490)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	23,171,897	706,004	18,923,766	4,236,022	(18,935,875)

Authorized Positions

Full-time 42
 Part-time
 Union 11
Total: 53

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

GENERAL FUND

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	54,569,669	11,152,667	47,964,475	66,916,000	12,346,331
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	5,000	-	(5,000)
34 - Retail Sales Revenue	1,223,207	145,454	1,077,753	872,724	(350,483)
35 - Food & Beverages Sales	966,559	105,804	860,755	634,821	(331,738)
36 - Rental Revenues	2,888,800	473,295	2,415,505	2,839,770	(49,030)
37 - Program Self-Gen Reven	8,020,000	866,028	7,153,972	5,196,166	(2,823,834)
38 - Misc Revenues	4,224,408	138,242	4,806,166	829,452	(3,394,956)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	71,897,643	12,881,489	64,283,627	77,288,933	5,391,290

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	30,213,705	4,510,497	25,703,206	27,062,984	(3,150,721)
42 - Employee Benefits	14,191,085	2,148,323	12,042,762	12,889,938	(1,301,147)
43 - Retired Emp Benefits	580,000	20,504	559,496	123,023	(456,977)
44 - Travel & Training	328,545	7,541	321,004	45,243	(283,302)
45 - Dues & Subscriptions	119,005	5,702	113,303	34,213	(84,792)
46 - Operating Supplies	3,274,320	446,768	2,827,552	2,680,608	(593,712)
47 - Materials & Durables	1,338,005	191,024	1,325,981	1,146,144	(191,861)
48 - Capital Outlay	6,183,514	219,628	5,963,886	1,317,768	(4,865,746)
49 - Direct Costs (COGS)	1,240,502	176,571	1,063,931	1,059,423	(181,079)
50 - Utilites	1,603,861	606,660	2,671,201	3,639,957	2,036,096
51 - Contract Fees & Svcs	7,034,359	1,293,874	5,740,485	7,763,244	728,885
52 - Other Expenditures	5,790,742	637	11,570,105	3,820	(5,786,922)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	71,897,643	9,627,728	69,902,913	57,766,366	(14,131,277)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

ENHANCEMENT OPERATING FUND 006

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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 - Misc Revenues	-	-	-	-	-
InterGovernment Fund Transfer In	14,532,046	-	14,532,046	-	(14,532,046)
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	14,532,046	-	14,532,046	-	(14,532,046)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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	205,724	994,276	1,234,342	34,342
48 - Capital Outlay	6,300,000	71,987	6,228,013	431,925	(5,868,075)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	2,250,000	167	2,249,833	1,005	(2,248,995)
51 - Contract Fees & Svcs	4,757,046	655,388	4,101,658	3,932,330	(824,716)
52 - Other Expenditures	25,000	-	25,000	-	(25,000)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	14,532,046	933,267	13,598,779	5,599,602	(8,932,444)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

CAPITAL IMPROVEMENT FUND 202

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	12,211,882	2,138,598	15,934,956	12,831,589	619,707
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	4,995,000	-	4,995,000	-	(4,995,000)
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Program Self-Gen Reven	-	-	-	-	-
38 - Misc Revenues	575,721	37,587	538,134	225,521	(350,200)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	17,782,603	2,176,185	21,468,090	13,057,111	(4,725,492)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	2,805,000	443,838	2,361,162	2,663,027	(141,973)
42 - Employee Benefits	1,377,000	174,537	1,202,464	1,047,221	(329,779)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	873	16,627	5,238	(12,262)
45 - Dues & Subscriptions	3,000	-	3,000	-	(3,000)
46 - Operating Supplies	130,000	7,531	122,469	45,189	(84,811)
47 - Materials & Durables	75,000	8,410	66,590	50,458	(24,542)
48 - Capital Outlay	12,280,103	27,148	12,252,955	162,890	(12,117,213)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	35,000	5,704	29,296	34,225	(775)
51 - Contract Fees & Svcs	610,000	4,691	605,309	28,148	(581,852)
52 - Other Expenditures	450,000	585	449,415	3,510	(446,490)
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	17,782,603	673,318	17,109,286	4,039,906	(13,742,697)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

ENHANCEMENT CONSTRUCTION FUND 207

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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 - Misc Revenues	545,279	32,042	513,237	192,250	(353,029)
InterGovernment Fund Transfer In	4,844,015	4,500,000	0	4,500,000	(344,015)
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	5,389,294	4,532,042	513,237	4,692,250	(697,044)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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	-	-	-	(4,844,015)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	5,389,294	-	-	-	(5,389,294)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

ENHANCEMENT SPECIAL REVENUE FUND 105

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	19,376,061	3,229,344	-	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 - Misc Revenues	510,842	109,195	-	655,168	144,326
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,886,903	3,338,538	-	20,031,229	144,326

EXPENDITURES	Current Budget	Actual Expenditures	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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	-	9,688,031	(10,198,873)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	19,886,903	1,614,672	-	9,688,031	(10,198,873)

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

ALL INTERNAL SERVICES FUNDS 609/610/613

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Differences
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 - Misc Revenues	309,871	23,671	286,200	142,027	(167,844)
39 - Internal Charges	9,637,796	29,856	9,607,940	179,134	(9,458,662)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	9,947,667	53,527	9,894,140	321,161	(9,626,506)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Differences
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	79,816	180,750	478,897	218,331
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	75,000	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	341,090	39,862	301,228	239,174	(101,916)
52 - Other Expenditures	9,338,511	1,418,666	7,919,845	8,511,997	(826,514)
InterGovernment Fund Transfer In				-	
TOTAL EXPENDITURES	9,947,667	1,538,345	8,476,822	9,230,068	(717,599)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28,2026

RISK MANAGEMENT FUND (INTERNAL SERVICE FUND) 610

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	-	-	-	-	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	-	-	-	-	-
35 - Food & Beverages Sales	-	-	-	-	-
36 - Rental Revenues	-	-	-	-	-
37 - Other Self-Gen Reven	-	-	-	-	-
38 - Other Revenues	231,731	20,905	-	125,427	(106,304)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	2,079,750	20,905	-	125,427	(1,954,323)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	284,250	31,153	253,097	186,920	(97,330)
52 - Other Expenditures	1,788,000	543,779	1,244,221	3,262,673	1,474,673
InterGovernment Fund Transfer In					
TOTAL EXPENDITURES	2,079,750	574,932	1,497,318	3,449,593	1,369,843

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF FEBURARY 28, 2026

EMPLOYEE BENEFITS FUND (INTERNAL SERVICE FUND) 609

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
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 - Misc Revenues	58,140	156	57,984	935	(57,205)
39 - Internal Charges	7,759,977	29,856	7,730,121	179,134	(7,580,843)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,818,117	30,012	7,788,105	180,069	(7,638,048)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	260,566	79,816	180,750	478,897	218,331
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilites	-	-	-	-	-
51 - Contract Fees & Svcs	56,840	8,709	48,131	52,254	(4,586)
52 - Other Expenditures	7,500,711	874,887	6,625,824	5,249,324	(2,251,387)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL EXPENDITURES	7,818,117	963,412	6,854,705	5,780,475	(2,037,642)