

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

Prepared 1/31/2026

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Monthly Operating Budget Status Report

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BUDGET ANALYSIS EXECUTIVE SUMMARY
As of January 31, 2026

Revenue Collection Analysis

- Agency-wide revenues: FY26 approved budget \$110M; projected collections show 121M or 110.7% 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 January 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 11

PERCENT OF FY COMPLETED: 8%

Revenue Category	FY 26 Budget	YTD collected by MOF	Projected FY 26 Collections	Projected Collections Over/(Under) Budget	% Collected YTD as Compared to Budget	% Projected Collected as Compared to Budget
31 - Tax Revenue	86,157,612	9,340,807	112,089,689	25,932,077	11%	130%
32 - Licenses&Permits Rev	-	-	-	-	0%	0%
33 - Grant Revenue	5,000,000	-	-	(5,000,000)	0%	0%
34 - Retail Sales Revenue	1,223,207	48,754	585,045	(638,162)	4%	48%
35 - Food & Beverage Sales	966,559	36,494	437,922	(528,637)	4%	45%
36 - Rental Revenue	2,888,800	212,143	2,545,720	(343,080)	7%	88%
37 - Program Self-Gen Revenue	8,020,000	362,908	4,354,899	(3,665,101)	5%	54%
38 - Misc Revenue	5,856,250	152,766	1,833,190	(4,023,060)	3%	31%
TOTAL	110,112,428	10,153,872	121,846,465	11,734,037	9%	111%

**BREC
EXPENDITURE ANALYSIS
FISCAL YEAR 2026**

As of January 31, 2026

NUMBER OF MONTHS REMAINING IN FY: 11

PERCENT OF FY COMPLETED: 8%

	FY 2026			Projected FY 2026 COLLECTIONS	Projected Collections Over/(Under) Budget	%		
	FY 2025 Actual Collections	Existing Operating Budget (EOB)	YTD Collected by MOF				Projected by MOF as Compared to Budget	
MEANS OF FINANCING (MOF):								
31 - Tax Revenue	93,849,106	86,157,612	9,340,807	112,089,689	25,932,077	11%		
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	48,754	585,048	(638,159)	4%		
35 - Food & Beverage Sales	874,224	966,559	36,494	437,928	(528,631)	4%		
36 - Rental Revenue	3,003,376	2,888,800	212,143	2,545,716	(343,084)	7%		
37 - Program Self-Gen Revenue	11,356,863	8,020,000	362,908	4,354,896	(3,665,104)	5%		
38 - Misc. Revenue	6,004,341	5,856,250	152,766	1,833,190	(4,023,060)	3%		
Total	118,034,914	110,112,428	10,153,872	121,846,466	11,734,038	9%		
<i>% Inc/(Dec) Actual Collections from PY</i>				3.23%				
EXPENDITURES:								
	FY 2026			Projected FY 2026 EXPENDITURES	Projected Exp Over/(Under) Budget	% YTD Exp Compared to Budget	Projected Expended by FYE	Projected Expended by FYE (excluding Personnel Serv)
	FY 2025 Expenditures	Existing Operating Budget (EOB)	YTD Expenditures					
DEPARTMENT								
41 - Salaries and Wages	31,143,957	33,018,705	2,444,419	29,333,027	(3,685,678)	7%	89%	
42 - Employee Benefits	14,629,870	15,568,085	1,167,356	14,008,277	(1,559,808)	7%	90%	
43 - Retired Emp Benefits	258	580,000	34,978	419,741	(160,259)	6%	72%	
44 - Travel & Training	152,137	346,045	3,450	41,403	(304,642)	1%	12%	
45 - Dues & Subscriptions	162,526	122,005	2,154	25,851	(96,154)	2%	21%	
46 - Operating Supplies	2,769,642	3,404,320	118,507	1,422,088	(1,982,232)	3%	42%	
47 - Materials & Durables	2,902,427	2,613,005	148,945	1,787,343	(825,662)	6%	68%	
48 - Capital Outlay	19,810,569	29,607,632	9,162	109,948	(29,497,684)	0%	0%	
49 - Direct Costs(COGS)	1,557,723	1,240,502	33,238	398,850	(841,652)	3%	32%	
50 - Utilities	3,423,818	3,888,861	309,974	3,719,682	(169,179)	8%	96%	
51 - Contract Fees & Svcs	14,922,289	12,401,405	396,580	4,758,958	(7,642,447)	3%	38%	
52 - Othr Expenditures	18,486,275	7,321,863	1,507,729	18,092,748	10,770,885	21%	247%	
Total	109,961,491	110,112,428	6,176,493	74,117,917	(35,994,511)	6%	67%	50%
<i>% Inc/(Dec) Expenditures from PY</i>				-32.60%				
AGENCY/PROGRAM								
Administration	29,845,475	31,514,514	2,669,902	32,038,827	524,313	8%	102%	52%
Recreation	17,898,191	18,878,203	1,149,525	13,794,294	(5,083,909)	6%	73%	24%
Golf	7,051,076	8,198,200	413,333	4,959,993	(3,238,207)	5%	61%	12%
Zoo	7,803,567	8,381,079	504,273	6,051,271	(2,329,808)	6%	72%	39%
Park Operations	23,242,292	19,968,535	1,103,868	13,246,420	(6,722,115)	6%	66%	23%
Planning & Engineering	24,120,890	23,171,897	335,593	4,027,112	(19,144,785)	1%	17%	0%
Total Department	109,961,491	110,112,428	6,176,493	74,117,918	(35,994,510)	6%	67%	50%
<i>Collections less Expenditures - i.e., expended authority (over)/under</i>				47,728,550				

ATTACHMENT A
Expenditures By Program

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 2026

ADMINISTRATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	26,794,264	1,614,672	19,376,061	33,797,521	7,003,257
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	4,720,250	147	1,759	160	(4,720,090)
InterGovernment Fund Transfer In					
TOTAL MEANS OF FINANCING	31,514,514	1,614,818	19,377,820	33,797,681	2,283,167
EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	7,320,948	559,211	-	6,710,531	(610,417)
42 - Employee Benefits	3,998,706	315,701	-	3,788,409	(210,297)
43 - Retired Emp Benefits	580,000	34,978	-	419,741	(160,259)
44 - Travel & Training	212,000	1,117	-	13,398	(198,602)
45 - Dues & Subscriptions	55,000	149	1,500	1,788	(53,212)
46 - Operating Supplies	510,000	10,951	34,281	131,415	(378,585)
47 - Materials & Durables	50,000	6,708	-	80,493	30,493
48 - Capital Outlay	7,512,703	3,703	53,264	44,438	(7,468,265)
49 - Direct Costs (COGS)	43,333	-	2,724	-	(43,333)
50 - Utilities	573,164	35,813	-	429,760	(143,404)
51 - Contract Fees & Svcs	4,246,785	194,742	58,929	2,336,901	(1,909,884)
52 - Other Expenditures	6,411,875	1,506,829	(4,078)	18,081,945	11,670,070
InterGovernment Fund Transfer Out					
TOTAL EXPENDITURES	31,514,514	2,669,902	146,620	32,038,820	524,306

Authorized Positions

Full-time 94
 Part-time 15
 Seasonal 0
Total: 109

BREC Total Employees: 827

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 2026

GOLF

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	2,357,119	196,427	-	2,318,086	(39,033)
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	450,957	20,944	-	22,848	(428,109)
35 - Food & Beverages Sales	375,558	20,281	-	22,124	(353,434)
36 - Rental Revenues	1,359,871	92,294	-	100,685	(1,259,186)
37 - Program Self-Gen Reven	3,654,695	230,587	-	251,549	(3,403,146)
38 - Misc Revenues	-	14	-	15	15
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,198,200	560,546	-	2,715,307	(5,482,893)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	3,266,454	228,884	-	2,746,604	(519,850)
42 - Employee Benefits	1,359,940	102,383	-	1,228,597	(131,343)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	11,400	101	-	1,210	(10,190)
45 - Dues & Subscriptions	5,992	1,027	-	12,324	6,332
46 - Operating Supplies	412,214	10,248	94,855	122,972	(289,242)
47 - Materials & Durables	544,875	20,764	68,846	249,168	(295,707)
48 - Capital Outlay	249,760	-	-	-	(249,760)
49 - Direct Costs (COGS)	563,000	26,885	206,520	322,619	(240,381)
50 - Utilities	350,703	17,961	-	215,529	(135,174)
51 - Contract Fees & Svcs	1,419,927	5,081	294,358	60,970	(1,358,957)
52 - Other Expenditures	13,935	-	-	-	(13,935)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	8,198,200	413,333	664,579	4,959,993	(3,238,207)

Authorized Positions

Full-time 41
 Part-time 65
 Seasonal 2
Total 108

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 2026

RECREATION

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	14,352,543	1,196,045	-	14,352,543	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	5,000	-	-	-	(5,000)
34 - Retail Sales Revenue	316,700	-	-	-	(316,700)
35 - Food & Beverages Sales	25,417	7,152	-	85,818	60,401
36 - Rental Revenues	1,315,224	62	-	749	(1,314,475)
37 - Program Self-Gen Reven	2,848,319	104,429	-	1,253,149	(1,595,170)
38 - Misc Revenues	15,000	63,554	-	762,648	-
InterGovernment Fund Transfer In	-	1,686	-	20,226	5,226
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	18,878,203	1,372,928	-	16,475,133	(3,165,716)
EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	9,174,048	663,550	-	7,962,596	(1,211,452)
42 - Employee Benefits	3,190,050	201,384	-	2,416,610	(773,440)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	57,840	1,799	-	21,594	(36,246)
45 - Dues & Subscriptions	19,387	309	-	3,708	(15,679)
46 - Operating Supplies	918,265	25,017	(10,012)	300,204	(618,061)
47 - Materials & Durables	426,633	5,120	3,549	61,445	(365,188)
48 - Capital Outlay	570,434	597	-	7,163	(563,271)
49 - Direct Costs (COGS)	209,500	1,805	64,478	21,659	(187,841)
50 - Utilities	2,084,324	190,099	-	2,281,184	196,860
51 - Contract Fees & Svcs	2,143,056	58,754	59,954	705,052	(1,438,004)
52 - Other Expenditures	84,666	1,090	82	13,080	(71,586)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	18,878,203	1,149,525	118,050	13,794,294	(5,083,909)

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 JANUARY 31, 2026

ZOO

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	5,629,254	469,105	-	5,629,254	-
32 - Licenses & Permits Revenue	-	-	-	-	-
33 - Grant Revenues	-	-	-	-	-
34 - Retail Sales Revenue	455,550	20,658	-	247,897	(207,653)
35 - Food & Beverages Sales	565,584	16,150	-	193,805	(371,779)
36 - Rental Revenues	213,705	15,420	-	185,039	(28,666)
37 - Program Self-Gen Reven	1,516,986	68,768	-	825,210	(691,776)
38 - Misc Revenues	-	50	-	600	600
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	8,381,079	590,150	-	7,081,805	(1,299,274)
EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	3,108,342	238,752	-	2,865,022	(243,320)
42 - Employee Benefits	1,535,889	119,784	-	1,437,408	(98,481)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	42,305	53	-	630	(41,675)
45 - Dues & Subscriptions	37,001	669	-	8,031	(28,970)
46 - Operating Supplies	577,091	36,334	540,757	436,005	(141,086)
47 - Materials & Durables	196,159	4,721	191,438	56,658	(139,501)
48 - Capital Outlay	685,636	-	685,636	-	(685,636)
49 - Direct Costs (COGS)	424,669	4,548	420,121	54,570	(370,099)
50 - Utilities	432,877	43,086	389,791	517,031	84,154
51 - Contract Fees & Svcs	986,935	56,326	930,609	675,916	(311,019)
52 - Other Expenditures	354,175	-	354,175	-	(354,175)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	8,381,079	504,273	3,512,527	6,051,271	(2,329,808)

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 JANUARY 31, 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	1,614,672	-	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	1,614,672	-	19,376,061	(592,474)
EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	7,343,913	529,672	-	6,356,059	(987,854)
42 - Employee Benefits	4,106,500	333,224	-	3,998,682	(107,818)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	5,000	-	-	-	(5,000)
45 - Dues & Subscriptions	1,625	32,017	-	384,202	382,577
46 - Operating Supplies	856,750	104,201	288,558	1,250,416	393,666
47 - Materials & Durables	1,320,338	2,338	(160,008)	28,055	(1,292,283)
48 - Capital Outlay	2,919,702	-	717,394	-	(2,919,702)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	412,793	20,962	117,411	251,538	(161,255)
51 - Contract Fees & Svcs	2,994,702	81,456	(373,643)	977,467	(2,017,235)
52 - Other Expenditures	7,212	-	6,858	-	(7,212)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	19,968,535	1,103,868	596,570	13,246,420	(6,722,115)

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 JANUARY 31, 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	1,120,941		13,451,297	(3,604,600)
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	1,121,000	17,185		206,217	(914,783)
InterGovernment Fund Transfer In	-	-		-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	23,171,897	1,138,126		13,657,514	(9,514,383)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	2,805,000	224,351	-	2,692,215	(112,785)
42 - Employee Benefits	1,377,000	94,881	-	1,138,571	(238,429)
43 - Retired Emp Benefits	-	-	-	-	-
44 - Travel & Training	17,500	381	-	4,571	(12,929)
45 - Dues & Subscriptions	3,000	-	-	-	(3,000)
46 - Operating Supplies	130,000	3,941	9,480	47,290	(82,710)
47 - Materials & Durables	75,000	6,980	(3,915)	83,763	8,763
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	17,669,397	2,524	3,179	30,291	(17,639,106)
50 - Utilities	35,000	2,053	-	24,640	(10,360)
51 - Contract Fees & Svcs	610,000	221	9,954	2,651	(607,349)
52 - Other Expenditures	450,000	260	(50)	3,119	(446,881)
InterGovernment Fund Transfer Out					
TOTAL EXPENDITURES	23,171,897	335,593	18,649	4,027,112	(19,144,785)

Authorized Positions

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

ATTACHMENT B
Expenditures By Fund

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 2026

GENERAL FUND 001

MEANS OF FINANCING	Current Budget	Actual Revenue	Remaining Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
31 - Tax Revenue	54,569,669	6,605,194		79,262,331	24,692,662
32 - Licenses & Permits Revenue	-	-		-	-
33 - Grant Revenues	5,000	-		-	(5,000)
34 - Retail Sales Revenue	1,223,207	48,754		585,045	(638,162)
35 - Food & Beverages Sales	966,559	36,494		437,922	(528,637)
36 - Rental Revenues	2,888,800	211,963		2,543,560	(345,240)
37 - Program Self-Gen Reven	8,020,000	361,832		4,341,979	(3,678,021)
38 - Misc Revenues	4,224,408	35,647		427,763	(3,796,645)
InterGovernment Fund Transfer In	-	-		-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	71,897,643	7,299,883	-	87,598,601	15,700,958

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	30,213,705	2,229,067		26,748,805	(3,464,900)
42 - Employee Benefits	14,191,085	1,077,900		12,934,798	(1,256,287)
43 - Retired Emp Benefits	580,000	-		-	(580,000)
44 - Travel & Training	328,545	3,069		36,832	(291,713)
45 - Dues & Subscriptions	119,005	2,154	1,250	25,851	(93,154)
46 - Operating Supplies	3,274,320	114,567	626,074	1,374,798	(1,899,522)
47 - Materials & Durables	1,338,005	59,513	252,000	714,158	(623,847)
48 - Capital Outlay	6,183,514	597	113,180	7,163	(6,176,351)
49 - Direct Costs (COGS)	1,240,502	33,237	570,996	398,848	(841,654)
50 - Utilities	1,603,861	307,920	67,540	3,695,043	2,091,182
51 - Contract Fees & Svcs	7,034,359	286,701	688,846	3,440,418	(3,593,941)
52 - Other Expenditures	5,790,742	507	(151)	6,080	(5,784,662)
InterGovernment Fund Transfer Out	-	-		-	-
TOTAL EXPENDITURES	71,897,643	4,115,233	2,319,735	49,382,793	(22,514,850)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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	1,211,004		14,532,046	-
Carryforward					
TOTAL MEANS OF FINANCING	14,532,046	1,211,004	-	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	82,002	1,258,827	984,022	(215,978)
48 - Capital Outlay	6,300,000	6,595	158,390	79,136	(6,220,864)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	2,250,000	-	-	-	(2,250,000)
51 - Contract Fees & Svcs	4,757,046	93,157	692,650	1,117,884	(3,639,162)
52 - Other Expenditures	25,000	-	-	-	(25,000)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	14,532,046	181,754	2,109,867	2,181,043	(12,351,003)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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	1,120,941		13,451,297	1,239,415
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	575,721	5,890		70,676	(505,045)
InterGovernment Fund Transfer In	-	-		-	-
Carryforward	-	-		-	-
TOTAL MEANS OF FINANCING	17,782,603	1,126,831		13,521,973	(4,260,630)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Difference
41 - Salaries and Wages	2,805,000	215,352		2,584,222	(220,778)
42 - Employee Benefits	1,377,000	89,457		1,073,480	(303,520)
43 - Retired Emp Benefits	-	-		-	-
44 - Travel & Training	17,500	381		4,571	(12,929)
45 - Dues & Subscriptions	3,000			-	(3,000)
46 - Operating Supplies	130,000	3,941	9,480	47,290	(82,710)
47 - Materials & Durables	75,000	6,980	(3,915)	83,763	8,763
48 - Capital Outlay	12,280,103	1,971	444	23,648	(12,256,455)
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	35,000	2,053		24,640	(10,360)
51 - Contract Fees & Svcs	610,000	221	9,954	2,651	(607,349)
52 - Other Expenditures	450,000	260	(50)	3,119	(446,881)
InterGovernment Fund Transfer Out					
TOTAL EXPENDITURES	17,782,603	320,615	15,914	3,847,384	(13,935,219)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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	11,295	-	135,541	(409,738)
InterGovernment Fund Transfer In	4,844,015	-	-	-	(4,844,015)
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	5,389,294	11,295	-	135,541	(5,253,753)

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 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	545,279	-	-	-	(545,279)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	5,389,294	-	-	-	(5,389,294)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY 26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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	1,691,179	-	19,780,885	404,824
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	-	-	-	(510,842)
InterGovernment Fund Transfer In	-	-	-	-	-
TOTAL MEANS OF FINANCING	19,886,903	1,691,179	-	19,780,885	(106,018)

EXPENDITURES	Current Budget	Actual Revenue	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 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	510,842	1,614,672	-	19,376,061	18,865,219
InterGovernment Fund Transfer Out	19,376,061	-	-	-	(19,376,061)
TOTAL EXPENDITURES	19,886,903	1,614,672	-	19,376,061	(510,842)

ATTACHMENT C

Expenditures By Internal Services Fund

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY '26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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	12,423		149,076	(160,795)
39 - Internal Charges	9,637,796	11,003		132,041	(9,505,755)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	9,947,667	23,426	-	281,116	(9,666,551)

EXPENDITURES	Current Budget	Actual Expenditures	Projected (Includes Encumbered)	BFY 2026 Total Projection	Differences
41 - Salaries and Wages	-	-	-	-	-
42 - Employee Benefits	-	-	-	-	-
43 - Retired Emp Benefits	-	34,978	-	419,741	419,741
44 - Travel & Training	260,566	-	-	-	(260,566)
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	7,500	-	-	-	(7,500)
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	341,090	16,500	(16,500)	198,000	(143,090)
52 - Other Expenditures	9,338,511	10,374	(3,845)	124,492	(9,214,019)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	9,947,667	61,853	(20,345)	742,233	(9,205,434)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY '26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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 - Program Self-Gen Reven	-	-	-	-	-
38 - Misc Revenues	231,731	11,001	-	132,016	(99,715)
39 - Internal Charges	1,848,019	-	-	-	(1,848,019)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	2,079,750	11,001	-	132,016	(1,947,734)

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	2,625	-	31,500	24,000
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	284,250	16,500	(16,500)	198,000	(86,250)
52 - Other Expenditures	1,788,000	3,845	(3,845)	46,138	(1,741,862)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	2,079,750	22,970	(20,345)	275,638	(1,804,112)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY '26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 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	(59)	(704)	(704)	(58,844)
39 - Internal Charges	7,759,977	(11,003)	(132,041)	(132,041)	(7,892,018)
InterGovernment Fund Transfer In	-	-	-	-	-
Carryforward	-	-	-	-	-
TOTAL MEANS OF FINANCING	7,818,117	(11,062)	-	(132,744)	(7,950,861)

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	34,978	-	419,741	159,175
44 - Travel & Training	-	-	-	-	-
45 - Dues & Subscriptions	-	-	-	-	-
46 - Operating Supplies	-	-	-	-	-
47 - Materials & Durables	-	-	-	-	-
48 - Capital Outlay	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	56,840	-	-	-	(56,840)
52 - Other Expenditures	7,500,711	6,529	-	78,354	(7,422,357)
InterGovernment Fund Transfer Out	-	-	-	-	-
TOTAL EXPENDITURES	7,818,117	41,508	-	498,094	(7,320,023)

BREC CONSOLIDATED STATEMENT
 PROJECTED EXPENDITURES BY FUND
 FY '26 EXPENDITURES ANALYSIS AS OF JANUARY 31, 2026

UNEMPLOYMENT INSURANCE FUND (INTERNAL SERVICE FUND) 613

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	20,000	1,667	-	20,000	-
39 - Internal Charges	29,800	2,483	-	29,800	-
InterGovernment Fund Transfer In					
TOTAL MEANS OF FINANCING	49,800	4,150	-	49,800	-

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	-	-	-	-	-
49 - Direct Costs (COGS)	-	-	-	-	-
50 - Utilities	-	-	-	-	-
51 - Contract Fees & Svcs	-	-	-	-	-
52 - Other Expenditures	49,800	-	-	-	(49,800)
InterGovernment Fund Transfer Out					
TOTAL EXPENDITURES	49,800	-	-	-	(49,800)